

CHAPTER 3 Income tax and corporation tax

Small enterprise grants. FA93 s37 223.—(1) This section shall apply to a grant made under section 10 (5)(a) of the Údarás na Gaeltachta Act, 1979 , or section 21 (5)(a) (as amended by the Industrial Development (Amendment) Act, 1991) of the Industrial Development Act, 1986 , being an employment grant—

(a) in the case of section 10 (5)(a) of the Údarás na Gaeltachta Act, 1979 , under the scheme known as “Deontais Fhostaíochta ó Údarás na Gaeltachta do Thionscnaimh Sheirbhíse Idir-Náisiúnta” or the scheme known as “Deontais Fhostaíochta ó Údarás na Gaeltachta do Thionscail Bheaga Dhéantúsaíochta”, or

(b) in the case of section 21 (5)(a) of the Industrial Development Act, 1986 (as so amended), under the scheme known as “Scheme Governing the Making of Employment Grants to Small Industrial Undertakings”.

(2) A grant to which this section applies shall be disregarded for the purposes of the Tax Acts.