

PART 36 Miscellaneous Special Provisions

Allowances for expenses of members of Oireachtas. Section 4 of the Oireachtas (Allowances to Members) and Ministerial and Parliamentary Offices (Amendment) Act, 1992 836.—(1) An allowance payable under section 3 of the Oireachtas (Allowances to Members) and Ministerial and Parliamentary Offices (Amendment) Act, 1992 , shall be exempt from income tax and shall not be reckoned in computing income for the purposes of the Income Tax Acts.

(2) Sections 114 and 115 shall not apply in relation to expenses in full settlement of which an allowance is payable under section 3 of the Oireachtas (Allowances to Members) and Ministerial and Parliamentary Offices (Amendment) Act, 1992 , and no claim shall lie under those sections in respect of those expenses; but where a Minister of the Government, the Attorney General or a Minister of State, being—

(a) a member of Dáil Éireann for a constituency outside the county borough and the administrative county of Dublin, or

(b) a member of Seanad Éireann whose main residence is situated outside that county borough and administrative county,

is, arising out of the performance of his or her duties as an office holder or as a member of the Oireachtas, obliged to maintain a second residence in addition to his or her main residence, he or she shall be granted a deduction under section 114 in respect of expenses incurred by him or her in maintaining that second residence.