

Employment grants. FA82 s18; FA97 s146(1) and Sch9 Ptl par12(2) 225.—(1) This section shall apply to an employment grant made under—

(a) section 25 of the Industrial Development Act, 1986 , or

(b) section 12 of the Industrial Development Act, 1993 .

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