

Payments in respect of thalidomide children. FA73 s19(1) and (2); FA78 s7 192.—(1) This section shall apply to any payment made by the Minister for Health and Children or by the foundation known as Hilfswerk für behinderte Kinder to or in respect of any individual handicapped by reason of infirmity which can be linked with the taking by the individual's mother during her pregnancy of preparations containing thalidomide.

(2) Income which—

(a) consists of a payment to which this section applies, or

(b) arises to a person to or in respect of whom payments to which this section applies are made, from the investment in whole or in part of such payments or of the income derived from such payments, being income consisting of dividends or other income which but for this section would be chargeable to tax under Schedule C or under Case III, IV ) or V of Schedule D or under Schedule F,

shall be exempt from income tax and shall not be reckoned in computing total income for the purposes of the Income Tax Acts; but the provisions of those Acts relating to the making of returns of total income shall apply as if this section had not been enacted.