

Construction of certain taxing statutes in accordance with Status of Children Act, 1987. FA88 s74(1) and (2)

8.—(1) In this section, “the Acts” means—

(a) the Tax Acts,

(b) the Capital Gains Tax Acts,

(c) the Capital Acquisitions Tax Act, 1976 , and the enactments amending or extending that Act, and

(d) the statutes relating to stamp duty,

and any instruments made thereunder.

(2) Notwithstanding any provision of the Acts or the dates on which they were passed, in deducing any relationship between persons for the purposes of the Acts, the Acts shall be construed in accordance with section 3 of the Status of Children Act, 1987.