

Stud greyhound service fees. FA96 s25(1) and (2) 233.—(1) In this section—

“greyhound bitches” means female greyhounds registered in the Irish Greyhound Stud Book or in any other greyhound stud book recognised for the purposes of the Irish Greyhound Stud Book;

“stud greyhound” means a male greyhound registered as a sire for stud purposes in the Irish Greyhound Stud Book or in any other greyhound stud book recognised for the purposes of the Irish Greyhound Stud Book.

(2) The profits or gains arising—

(a) (i) to the owner of a stud greyhound, which is ordinarily kept in the State, from the sale of services of greyhound bitches within the State by the stud greyhound, or

(ii) to the part-owner of such a stud greyhound from the sale of such services or of rights to such services, or

(b) to the part-owner of a stud greyhound, which is ordinarily kept outside the State, from the sale of services of greyhound bitches by the stud greyhound or of rights to such services, where the part-owner carries on in the State a trade which consists of or includes greyhound breeding and it is shown to the satisfaction of the inspector, or on appeal to the satisfaction of the Appeal Commissioners, that the part-ownership of the stud greyhound was acquired and is held primarily for the purposes of the service by the stud greyhound of greyhound bitches owned or partly-owned by the part-owner of the stud greyhound in the course of that trade,

shall not be taken into account for any purpose of the Tax Acts.