

Grants to medium and large industrial undertakings. FA95 s43 224.—(1) This section shall apply to a grant made under section 10 (5)(a) of the Údarás na Gaeltachta Act, 1979 , or section 21 (5)(a) (as amended by the Industrial Development (Amendment) Act, 1991 ) of the Industrial Development Act, 1986 , being an employment grant—

(a) in the case of section 10 (5)(a) of the Údarás na Gaeltachta Act, 1979 , under the scheme known as “Deontais Fhostaíochta ó Údarás na Gaeltachta do Ghnóthais Mhóra/Mheánmhéide Thionsclaíocha”, or

(b) in the case of section 21 (5)(a) of the Industrial Development Act, 1986 (as so amended), under the scheme known as “Scheme Governing the Making of Employment Grants to Medium/Large Industrial Undertakings”.

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