

Entitlement to tax credit in respect of distributions. CTA76 s160; FA97 s146(1) and Sch9 Ptl par10(8) 1033.—An individual who, having made a claim in that behalf, is by virtue of subsection (2) or (3) of section 1032 entitled to relief in respect of any year of assessment under any of the provisions specified in the Table to section 458 shall be entitled to a tax credit in respect of any distribution received by him or her in that year to the same extent as if he or she were resident in the State, and section 153 (1) shall not apply in relation to such an individual.