

Child benefit. ITA67 s354; FA97 s146(1) and Sch9 Ptl par1(26) 194.—Child benefit payable under Part IV of the Social Welfare (Consolidation) Act, 1993 , or any subsequent Act together with which that Act may be cited, shall be exempt from income tax and shall not be reckoned in computing income for the purposes of the Income Tax Acts.