

Certain payments to National Co-operative Farm Relief Services Ltd and certain payments made to its members.
FA94 s52; FA95 s57 221.—(1) In this section—

“the first agreement” means the agreement in writing dated the 4th day of July, 1991, between the Minister for Agriculture, Food and Forestry and the National Co-operative for the provision of financial support for farm relief services, together with every amendment of the agreement in accordance with Article 9.1 of that agreement;

“the second agreement” means the agreement in writing dated the 16th day of May, 1995, between the Minister for Agriculture, Food and Forestry and the National Co-operative for the provision of financial support for the development of agricultural services, together with every amendment of the agreement in accordance with Article 9.1 of that agreement;

“a member co-operative” means a society engaged in the provision of farm relief services which has been admitted to membership of the National Co-operative;

“the Minister” means the Minister for Agriculture and Food;

“the National Co-operative” means the society registered on the 13th day of August, 1980, as National Co-operative Farm Relief Services Limited;

“society” means a society registered under the Industrial and Provident Societies Acts, 1893 to 1978.

(2) Notwithstanding any provision of the Corporation Tax Acts—

(a) a grant made under Article 3.1 of the first agreement by the Minister to the National Co-operative,

(b) a transfer of moneys under Article 3.6 of the first agreement by the National Co-operative to a member co-operative,

(c) a payment made under Article 3.1(a) of the second agreement by the Minister to the National Co-operative, and

(d) a transmission of moneys under Article 3.4 in respect of payments under Article 3.1(a) of the second agreement by the National Co-operative to a member co-operative,

shall be disregarded for the purposes of those Acts.