

Expenses of members of judiciary. FA94 s164 196.—(1) In this section, “a member of the Judiciary” means—

- (a) a judge of the Supreme Court,
- (b) a judge of the High Court,
- (c) a judge of the Circuit Court, or
- (d) a judge of the District Court.

(2) An allowance payable by means of an annual sum to a member of the Judiciary in accordance with section 5 of the Courts of Justice Act, 1953 , and which has been determined, in accordance with subsection (2)(c) of that section, by the Minister for Justice, Equality and Law Reform in consultation with the Minister for Finance to be in full settlement of the expenses which such a person is obliged to incur in the performance of his or her duties as a member of the Judiciary, and which are not otherwise reimbursed either directly or indirectly out of moneys provided by the Oireachtas, shall be exempt from income tax and shall not be reckoned in computing income for the purposes of the Income Tax Acts.

(3) Sections 114 and 115 shall not apply in relation to expenses in full settlement of which an allowance referred to in subsection (2) is payable, and no claim shall lie under those sections in respect of those expenses.