

The Great Book of Ireland Trust. FA91 s13 210.—(1) In this section, “the Trust” means “The Great Book of Ireland Trust” established by trust deed dated the 12th day of December, 1990, for the purposes of—

(a) making and carrying to completion and selling a unique manuscript volume (in this section referred to as “The Great Book of Ireland”), and

(b) using the proceeds of the sale of The Great Book of Ireland for the benefit of—

(i) a company incorporated on the 5th day of August, 1986, as Clashganna Mills Trust Limited, and

(ii) a company incorporated on the 1st day of March, 1991, as Poetry Ireland Limited.

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

(a) income arising to the trustees of the Trust in respect of the sale by it of The Great Book of Ireland, and

(b) payments made to the companies referred to in subsection (1)(b) under the Trust by the trustees of the Trust,

shall be disregarded for the purposes of those Acts.