

Saver. FA74 s60 809.—Where any income of any person is by virtue of the Income Tax Acts, and in particular, but without prejudice to the generality of the foregoing, by virtue of section 806, to be deemed to be income of any other person, that income shall not be exempt from tax either—

(a) as being derived from any stock or other security to which section 43, 47, 49 or 50 applies, or

(b) by virtue of section 35 or 63,

by reason of the first-mentioned person not being resident, or not being ordinarily resident, or being neither domiciled nor ordinarily resident, in the State.