

Cattle and milk dealers. FA69 s19; FA96 s132(1) and Sch5 Ptl par4 53.—(1) In this section—

“farm land” means land in the State wholly or mainly occupied for the purposes of husbandry, other than market garden land within the meaning of section 654;

“occupation”, in relation to any land, means having the use of that land.

(2) The occupation by a dealer in cattle, or a dealer in or a seller of milk, of farm land which is insufficient for the keep of the cattle brought on to the land shall be treated as the carrying on of a trade, and the profits or gains thereof shall be charged under Case I of Schedule D.