

CHAPTER 2 Foreign dividends

Interpretation). ITA67 s459 60.—In this Chapter—

“dividends to which this Chapter applies” means any interest, dividends or other annual payments payable out of or in respect of the stocks, funds, shares or securities of any body of persons not resident in the State, but does not include any payment to which section 237 or 238 applies, and references to dividends shall be construed accordingly;

“banker” includes a person acting as a banker;

references to coupons in relation to any dividends include warrants for or bills of exchange purporting to be drawn or made in payment of those dividends.