

Stock, dividends or interest belonging to the State. ITA67 s49(1) and (2); F(MP)A68 s3(3) and Sch PtII 34.—(1) No tax shall be chargeable in respect of the stock, dividends or interest transferred to accounts in the books of the Bank of Ireland in the name of the Minister for Finance in pursuance of any statute, but the Bank of Ireland shall transmit to the Revenue Commissioners an account of the total amount of such stock, dividends or interest.

(2) No tax shall be chargeable in respect of the stock, dividends or interest belonging to the State in whatever name they may stand in the books of the Bank of Ireland.