

Local authorities, etc. FA90 s13 214.—(1) In this section, “local authority” has the meaning assigned to it by section 2 (2) of the Local Government Act, 1941 , and includes a body established under the Local Government Services (Corporate Bodies) Act, 1971 .

(2) This section shall apply to each of the following bodies—

(a) a local authority;

(b) a health board;

(c) a vocational education committee established under the Vocational Education Acts, 1930 to 1993;

(d) a committee of agriculture established under the Agriculture Acts, 1931 to 1980.

(3) Notwithstanding any provision of the Income Tax Acts, other than Chapter 4 of Part 8, income arising to a body to which this section applies shall be exempt from income tax.