

Taxation treatment of Hepatitis C compensation payments. FA96 s9 191.—(1) In this section—

“the Scheme” means the Scheme of Compensation for certain persons who have contracted Hepatitis C from the use of Human Immunoglobulin-Anti-D, whole blood or other blood products, which was approved by Dáil Éireann on the 13th day of December, 1995;

“the Tribunal” means the Tribunal established by the Minister for Health on the 15th day of December, 1995, to administer the Scheme pursuant to Clause 22 of the Scheme.

(2) This section shall apply to any payment in respect of compensation—

(a) by the Tribunal, or

(b) following the institution by or on behalf of an individual of a civil action for damages in respect of personal injury,

to a person in respect of a right of action in relation to which the person may make a claim to the Tribunal under Clause 4 of the Scheme.

(3) For the purposes of the Income Tax Acts and notwithstanding any provision of those Acts to the contrary—

(a) income consisting of payments to which this section applies shall be disregarded, and

(b) any payment by the Tribunal to which this section applies shall be treated in all respects as if it were a payment made following the institution, by or on behalf of the person to or in respect of whom the payment is made, of a civil action for damages in respect of personal injury.