

Construction of references to child in Tax Acts and Capital Gains Tax Acts. FA77 s36; FA92 s16 6.—For the purposes of the Tax Acts and the Capital Gains Tax Acts, except where the contrary intention appears—

(a) references in any of those Acts to a child (including references to a son or a daughter) include references to—

(i) a stepchild, and

(ii) a child who is—

(I) adopted under the Adoption Acts, 1952 to 1991, or

(II) the subject of a foreign adoption of the Adoption Act, 1991 ) which is deemed to have been effected by a valid adoption order made under the Adoption Acts, 1952 to 1991,

and

(b) the relationship between a child referred to in paragraph (a)(ii) and any other person, or between other persons, that would exist if such child had been born to the child's adoptor or adoptors in lawful wedlock, shall be deemed to exist between such child and that other person, or between those other persons, and the relationship of any such child and any person that existed prior to the child being so adopted shall be deemed to have ceased,

and “adopted child” shall be construed in accordance with this section.