

Certain employment grants and recruitment subsidies. FA96 s40(1) and (2); FA97 s40 226.—(1) This section shall apply to an employment grant or recruitment subsidy made to an employer in respect of a person employed by such employer under—

(a) the Back to Work Allowance Scheme, being a scheme established on the 1st day of October, 1993, and administered by the Minister for Social, Community and Family Affairs,

(b) any scheme which may be established by the Minister for Enterprise, Trade and Employment with the approval of the Minister for Finance for the purposes of promoting the employment of individuals who have been unemployed for 3 years or more and which is to be administered by An Foras Áiseanna Saothair,

(c) paragraph 13 of Annex B to an operating agreement between the Minister for Enterprise, Trade and Employment and a County Enterprise Board, being a board specified in the Schedule to the Industrial Development Act, 1995 ,

(d) as respects grants or subsidies paid on or after the 6th day of April, 1997, the Employment Support Scheme, being a scheme established on the 1st day of January, 1993, and administered by the National Rehabilitation Board,

(e) as respects grants or subsidies paid on or after the 6th day of April, 1997, the Pilot Programme for the Employment of People with Disabilities, being a programme administered by a company incorporated on the 7th day of March, 1995, as The Rehab Group,

(f) the European Union Leader II Community Initiative 1994 to 1999, and which is administered in accordance with operating rules determined by the Minister for Agriculture and Food,

(g) the European Union Operational Programme for Local Urban and Rural Development which is to be administered by the company incorporated under the Companies Acts, 1963 to 1990, on the 14th day of October, 1992, as Area Development Management Limited,

(h) the Special European Union Programme for Peace and Reconciliation in Northern Ireland and the Border Counties of Ireland which was approved by the European Commission on the 28th day of July, 1995,

(i) the Joint Northern Ireland/Ireland INTERREG Programme 1994 to 1999, which was approved by the European Commission on the 27th day of February, 1995, or

(j) any initiative of the International Fund for Ireland, which was designated by the International Fund for Ireland (Designation and Immunities) Order, 1986 ), as an organisation to which Part VIII of the Diplomatic Relations and Immunities Act, 1967 , applies.

(2) An employment grant or recruitment subsidy to which this section applies shall be disregarded for the purposes of the Tax Acts.