

Income arising to designated bodies under the Securitisation (Proceeds of Certain Mortgages) Act, 1995 .
FA96 s39(1) and (2) 228.—Notwithstanding any provision of the Tax Acts, income arising to a body designated under section 4 (1) of the Securitisation (Proceeds of Certain Mortgages) Act, 1995 , shall be exempt from income tax and corporation tax.