

Application to certain taxing statutes of Age of Majority Act, 1985. FA86 s112(1) and (2) 7.—(1)
Notwithstanding subsection (4) of section 2 of the Age of Majority Act, 1985 (in this section referred to as “the Act of 1985”), subsections (2) and (3) of that section shall, subject to subsection (2), apply for the purposes of the Income Tax Acts and any other statutory provision (within the meaning of the Act of 1985) dealing with the imposition, repeal, remission, alteration or regulation of any tax or other duty under the care and management of the Revenue Commissioners, and accordingly section 2(4)(b)(vii) of the Act of 1985 shall cease to apply.

(2) Nothing in subsection (1) shall affect a claimant's entitlement to a deduction under section 462 or 465.