

Bodies for the promotion of Universal Declaration of Human Rights and the implementation of European Convention for the Protection of Human Rights and Fundamental Freedoms. FA73 s20 209.—Where any body of persons having consultative status with the United Nations Organisation or the Council of Europe—

(a) has as its sole or main object the promotion of observance of the Universal Declaration of Human Rights or the implementation of the European Convention for the Protection of Human Rights and Fundamental Freedoms or both the promotion of observance of that Declaration and the implementation of that Convention, and

(b) is precluded by its rules or constitution from the direct or indirect payment or transfer, otherwise than for valuable and sufficient consideration, to any of its members of any of its income or property by means of dividend, gift, division, bonus or otherwise however by means of profit,

there shall, on a claim in that behalf being made to the Revenue Commissioners, be allowed, in the case of the body, such exemption from income tax as is to be allowed under section 207 in the case of a body of persons established for charitable purposes only the whole income of which is applied to charitable purposes only.