

Schedule F. CTA76 s83(2) and (3) 20.—(1) The Schedule referred to as Schedule F is as follows:

## SCHEDULE F

1. In this Schedule, “distribution” has the meaning assigned to it by Chapter 2 of Part 6 and sections 436 and 437.

2. Income tax under this Schedule shall be chargeable for any year of assessment in respect of all dividends and other distributions in that year of a company resident in the State which are not specially excluded from income tax and, for the purposes of income tax, all such distributions shall be regarded as income however they are to be dealt with in the hands of the recipient.

3. For the purposes of the Tax Acts, any such distribution in respect of which a person is entitled to a tax credit shall be treated as representing income equal to the aggregate of the amount or value of that distribution and the amount of that credit, and accordingly income tax under this Schedule shall be charged on that aggregate.

(2) No distribution chargeable under Schedule F shall be chargeable under any other provision of the Income Tax Acts.