

PART 10 Income Tax and Corporation Tax: Reliefs for Renewal and Improvement of Certain Urban Areas, Certain Resort Areas and Certain Islands

CHAPTER 1 Custom House Docks Area

Interpretation). FA86 s41; FA87 s27(1)(b) and (2); FA94 s36(c) and (d); FA95 s32(1)(a) and s33 322.—(1)
In this Chapter, but subject to subsection (2)—

“the Custom House Docks Area” means the area described in paragraph 2 of Schedule 5;

“the specified period” means the period commencing on the 25th day of January, 1988, and ending on the 24th day of January, 1999.

(2) For the purposes of this Chapter, the Minister for Finance, after consultation with the Minister for the Environment and Local Government, may by order direct that—

(a) the definition of “the Custom House Docks Area” shall include such area or areas described in the order which but for the order would not be included in that definition, and

(b) as respects any such area so described, the definition of “the specified period” shall be construed as a reference to such period as shall be specified in the order in relation to that area; but no such period specified in the order shall commence before the 26th day of January, 1994, or end after the 24th day of January, 1999,

and, where the Minister for Finance so orders, the definition of “the Custom House Docks Area” shall be deemed to include that area or those areas and the definition of “the specified period” shall be construed as a reference to the period specified in the order.

(3) The Minister for Finance may make orders for the purpose of this section and any order made under this section shall be laid before Dáil Éireann as soon as may be after it is made and, if a resolution annulling the order is passed by Dáil Éireann within the next 21 days on which Dáil Éireann has sat after the order is laid before it, the order shall be annulled accordingly, but without prejudice to the validity of anything previously done thereunder.

(4) Schedule 5 shall apply for the purposes of supplementing this Chapter.