
Status of Children Act 1987 and Related Acts - Effect on the Income Tax Acts (Section 8 Taxes Consolidation Act 1997)

Part 01-00-01

This document should be read in conjunction with sections 8, 462, and 462B of the
Taxes Consolidation Act (TCA) 1997

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1 Section 8 Taxes Consolidation Act 1997

This section provides that relationships between persons are to be determined for

- Income Tax
- Corporation Tax
- Capital Gains Tax
- Capital Acquisitions Tax
- Stamp Duty

purposes in accordance with Section 3 of the Status of Children Act 1987.

There are no provisions in VAT legislation which require the application of the principles of the Status of Children Act.

1.1 Section 3 of the Status of Children Act 1987

Prior to the passing of the Status of Children Act 1987, the Guardianship of Infants Act 1964 provided that the mother of a child whose parents had not married each other was its sole guardian. The word “parent”, as used by that Act, excluded the natural father of such a child. As a consequence, no relationship between such a child and its natural father was recognised in law.

Section 3 of the Status of Children Act 1987 provides that relationships between persons are to be established without regard to:

- whether the parents of any person have married each other, or
- whether the child is an adopted child.

The Act gives effect to this principle by putting children whose parents have not married each other on the same footing as those children born within marriage.

1.2 Guardianship

The Status of Children Act 1987 also amended the Guardianship of Infants Act 1964 to enable the father of a child, who has not married the mother of the child, to become a guardian of the child jointly with the mother after application to the court.

The current consolidation of the Guardianship of Infants Act 1964 (incorporating amendments made by the Children and Family Relationships Act 2015) sets out a number of scenarios where the father of a child who has not married the mother of a child should be regarded as a guardian of the child by operation of law (without having to apply to the Court).

[Further guidance](#) on guardianship is available on the Courts Service Ireland website.

Main Income Tax Provisions

The main income tax provisions affected are:

- (i) the One-parent Family Tax Credit (Section 462) – See Tax and Duty Manual (TDM) [Part 15-01-18](#) for further information;
and
- (ii) the Single Person Child Carer Credit (Section 462B) – See TDM [Part 15-01-41](#) for further information.

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