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SCHEDULE II

PENSIONS AND OTHER BENEFITS FOR THE FEDERAL PUBLIC SERVICE

PART VIII

GENERAL

Exemption of certain payments from income tax

37. Any sum paid under this Schedule by way of commutation of a pension or a portion thereof and any gratuity paid under subparagraph (c) of subparagraph (1) of paragraph 29 shall be exempt from tax under any law of a Territory providing for the imposition of taxes on income.

Variation of this Schedule

38. The provisions of this Schedule may be varied at any time by the Pension Agency with the concurrence of the Governments of the Territories, so however that no such variation shall be made which would have the effect of diminishing the benefits to which any person is entitled under this Schedule.