



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 9

PENSION INCOME

CHAPTER 17

EXEMPTIONS: ANY TAXPAYER

639 Pensions in respect of death due to military or war service

No liability to income tax arises on these pensions and allowances—

- (a) a pension or allowance payable by or on behalf of the Department of Work and Pensions under so much of any Order in Council, Royal Warrant, order or scheme as relates to death due to—
 - (i) service in the armed forces of the Crown,
 - (ii) wartime service in the merchant navy, or
 - (iii) war injuries;
- (b) a pension or allowance—
 - (i) payable by the Ministry of Defence in respect of death due to peacetime service in the armed forces of the Crown before 3rd September 1939, and
 - (ii) payable at rates, and subject to conditions, similar to those of a pension within paragraph (a);
- (c) a pension or allowance—
 - (i) payable under the law of a country other than the United Kingdom, and
 - (ii) of a character substantially similar to a pension within paragraph (a) or (b).