



Finance Act 1951

1951 CHAPTER 43

PART II

INCOME TAX

24 **Armed forces, etc.**

Any sum—

- (a) which, in pursuance of the scheme as to service emoluments contained in the Command Paper laid before Parliament in August, nineteen hundred and fifty, becomes payable out of moneys provided by Parliament by way of bounty to a person who, having served in the armed forces of the Crown, voluntarily undertakes to serve for a further period; or
- (b) which becomes payable out of moneys provided by Parliament by way of bounty to any person who is called up for a period of service under the Reserve and Auxiliary Forces (Training) Act, 1951,

shall not be regarded as income for any of the purposes of the Income Tax Acts.