



Finance (No. 2) Act 1945

1945 CHAPTER 13

PART II

INCOME TAX.

23 War gratuities.

War gratuities paid in respect of service in connection with the present war either—

- (a) under any Order in Council, Royal Warrant, King's Order, Army Order or Air Ministry Order to members of the armed forces of the Crown or any of the women specified in the First Schedule to the Disabled Persons (Employment) Act, 1944; or
- (b) under arrangements certified by the Treasury to be arrangements providing similar benefits to members of the armed forces of the Crown raised outside the United Kingdom to whom paragraph (a) of this section does not apply or to women employed in or in connection with any such armed forces; or
- (c) under arrangements certified by the Treasury to be arrangements providing similar benefits to—
 - (i) special constables appointed under the Special Constables Act, 1831, or section one hundred and ninety-six of the Municipal Corporations Act, 1882, or under section ninety-six of the Burgh Police (Scotland) Act, 1892, as amended or extended by any subsequent enactment or any similar provision contained in a local Act, or members of the Police War Reserve, the Women's Auxiliary Police Corps or the Police Auxiliary Messenger Service; or
 - (ii) members of the National Fire Service, the Auxiliary Fire Service or the fire brigade of a local authority; or
 - (iii) members of the Civil Defence Reserve or the civil defence ambulance, decontamination, first aid party, first aid post, messenger, report and control, rescue or wardens' services; or
 - (iv) members of the fireguard service; or
 - (v) members of the Royal Observer Corps; or
 - (vi) members of the Auxiliary Coastguard; or

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

- (vii) persons in Northern Ireland similar to any of the persons specified in any of the preceding sub-paragraphs; or
- (viii) ; employees of the Navy, Army and Air Force Institutes serving with the Royal Navy or in the Royal Army Service Corps Expeditionary Force Institutes or in the Auxiliary Territorial Service Expeditionary Force Institutes; or
- (ix) employees of the War Organisation of the British Red Cross Society and Order of St. John of Jerusalem certified by the Treasury to be employed on conditions of service analogous to those of any of the persons specified in any of the preceding sub-paragraphs,

shall not be regarded as income for any of the purposes of the Income Tax Acts for any year of assessment, including a year of assessment before the year 1945-46.