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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.