Tax and Duty Manual Part 42-04-27

War of Independence - Special Allowances and Military Service Pensions

Part 42-04-27

Reviewed June 2020

Certain military service pensions and pensions payable to widows, children and dependants of deceased members of certain organisations, and to widows of military service pensioners, are subject to PAYE tax deduction.

There will be no liability to tax in the case of holders of the Service (1917 - 1921) Medal who are incapable of self-support by reason of age or permanent infirmity and who are in receipt of special allowances.



The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.