

War of Independence - Special Allowances and Military Service Pensions

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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.