

Veterans of War of Independence. FA82 s9(1) and (2) 205.—(1) In this section—

“military service” means the performance of duty as a member of an organisation to which Part II of the Army Pensions Act, 1932 , applies, but includes military service within the meaning of that Part of that Act, military service within the meaning of the Military Service Pensions Act, 1924 , and service in the Forces within the meaning of the Military Service Pensions Act, 1934 ;

“relevant legislation” means the Army Pensions Acts, 1923 to 1980, the Military Service Pensions Acts, 1924 to 1964, the Connaught Rangers (Pensions) Acts, 1936 to 1964, any Act amending any of those Acts and any regulation (in so far as it affects a pension, allowance, benefit or gratuity under any of those Acts or any other Act amending any of those Acts) made under the Pensions (Increase) Act, 1964 , or under any of those Acts or any other Act amending any of those Acts;

“relevant military service” means military service during any part of a period referred to in section 5 (2) of the Army Pensions Act, 1932 , or, in the case of a qualified person within the meaning of the Connaught Rangers (Pensions) Act, 1936 , the circumstances referred to in paragraphs (a), (b) and (c) of section 2 of that Act;

“veteran of the War of Independence” means a person who was—

(a) a member of an organisation to which Part II of the Army Pensions Act, 1932 , applies, or a qualified person within the meaning of the Connaught Rangers (Pensions) Act, 1936 , and

(b) engaged in relevant military service.

(2) A pension, allowance, benefit or gratuity, in so far as it is related to the relevant military service of a veteran of the War of Independence, or to an event which happened during or in consequence of such relevant military service, which is paid under the relevant legislation to—

(a) such veteran, or

(b) the wife, widow, child or other dependant or partial dependant of such veteran,

shall be exempt from income tax and shall not be reckoned in computing income for the purposes of the Income Tax Acts.