

Military and other pensions, gratuities and allowances. ITA67 s340(1), (2)(a), (b) and (c) 204.—(1) This section shall apply to—

(a) all wound and disability pensions, and all increases in such pensions, granted under the Army Pensions Acts, 1923 to 1980, or those Acts and any subsequent Act together with which those Acts may be cited; but, where the amount of any pension to which this paragraph applies is not solely attributable to disability, the relief conferred by this section shall extend only to such part as is certified by the Minister for Defence to be attributable to disability;

(b) all gratuities in respect of wounds or disabilities similarly granted under any enactment referred to in paragraph (a);

(c) military gratuities and demobilisation pay granted to officers of the National Forces or the Defence Forces of Ireland on demobilisation;

(d) deferred pay within the meaning of any regulations under the Defence Act, 1954 , which is credited to the pay account of a member of the Defence Forces;

(e) gratuities granted in respect of service with the Defence Forces.

(2) Income to which this section applies shall be exempt from income tax and shall not be reckoned in computing income for the purposes of the Income Tax Acts.