



Finance Act 1963

1963 CHAPTER 25

PART II

INCOME TAX

CHAPTER IV

MISCELLANEOUS

49 India, Pakistan and Burma pensions

The exemption from income tax conferred by section 40(1) of the Finance Act 1956 in respect of a pension which is paid under the authority of the Pensions (India, Pakistan and Burma) Act 1955 and is the income of a person who satisfies the Commissioners of Inland Revenue that he is not resident in the United Kingdom shall not apply to so much of any such pension as is paid by virtue of the application to the pension of the Pensions (Increase) Act 1959 or the Pensions (Increase) Act 1962, and accordingly the proviso to the said section 40(1) shall be amended by omitting the word " or " and inserting at the end the words " the Pensions (Increase) Act 1959 or the Pensions (Increase) Act 1962 ".