



Income and Corporation Taxes Act 1988

1988 CHAPTER 1

PART VII

GENERAL PROVISIONS RELATING TO TAXATION OF INCOME OF INDIVIDUALS

CHAPTER IV

SPECIAL PROVISIONS

317 Victoria Cross and other awards.

- ^{M1}(1) The following shall be disregarded for all the purposes of the Income Tax Acts—
- (a) annuities and additional pensions paid to holders of the Victoria Cross;
 - (b) annuities and additional pensions paid to holders of the George Cross;
 - (c) annuities paid to holders of the Albert Medal or of the Edward Medal;
 - (d) additional pensions paid to holders of the Military Cross;
 - (e) additional pensions paid to holders of the Distinguished Flying Cross;
 - (f) additional pensions paid to holders of the Distinguished Conduct Medal;
 - (g) additional pensions paid to holders of the Conspicuous Gallantry Medal;
 - (h) additional pensions paid to holders of the Distinguished Service Medal;
 - (i) additional pensions paid to holders of the Military Medal;
 - (j) additional pensions paid to holders of the Distinguished Flying Medal;
- where paid by virtue of holding the award.

Marginal Citations

M1 Source-1970 s.368; 1980 s.26

Status:

Point in time view as at 01/02/1991. This version of this provision has been superseded.

Changes to legislation:

Income and Corporation Taxes Act 1988, Section 317 is up to date with all changes known to be in force on or before 18 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.