



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 6

EMPLOYMENT INCOME: INCOME WHICH IS NOT EARNINGS OR SHARE-RELATED

CHAPTER 3

PAYMENTS AND BENEFITS ON TERMINATION OF EMPLOYMENT ETC.

Exceptions and reductions

411 Exception for payments and benefits for forces

[^{F1}(1)] This Chapter does not apply to a payment or other benefit provided—

- (a) under a Royal Warrant, Queen's Order or Order in Council relating to members of Her Majesty's forces, or
- (b) by way of payment in commutation of annual or other periodical payments authorised by any such Warrant or Order.

[^{F2}(2) This Chapter does not apply to a payment or other benefit provided under a scheme established by an order under section 1(1) of the Armed Forces (Pensions and Compensation) Act 2004.]

Textual Amendments

F1 S. 411 renumbered as s. 411(1) (with effect in accordance with s. 63(2) of the amending Act) by [Finance Act 2007 \(c. 11\), s. 63\(1\)](#)

F2 S. 411(2) inserted (with effect in accordance with s. 63(2) of the amending Act) by [Finance Act 2007 \(c. 11\), s. 63\(1\)](#)

Changes to legislation:

Income Tax (Earnings and Pensions) Act 2003, Section 411 is up to date with all changes known to be in force on or before 13 June 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.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 452(2)(aa) inserted by [2013 c. 29 Sch. 23 para. 11](#)
- s. 707A inserted by [2024 c. 3 s. 36\(4\)](#)