



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 9 **U.K.**

PENSION INCOME

CHAPTER 17 **U.K.**

EXEMPTIONS: ANY TAXPAYER

641 Wounds and disability pensions **U.K.**

- (1) No liability to income tax arises on—
- (a) a wounds pension granted to a member of the armed forces of the Crown;
 - (b) retired pay of a disabled officer granted on account of medical unfitness attributable to or aggravated by service in the armed forces of the Crown;
 - (c) a disablement or disability pension granted to a member of the armed forces of the Crown, other than a commissioned officer, on account of medical unfitness attributable to or aggravated by service in the armed forces of the Crown;
 - (d) a disablement pension granted to a person who has been employed in the nursing services of any of the armed forces of the Crown on account of medical unfitness attributable to or aggravated by service in the armed forces of the Crown;
 - (e) an injury or disablement pension payable under any scheme made under—
 - (i) the Injuries in War (Compensation) Act 1914 (c. 30), or
 - (ii) the Injuries in War (Compensation) Act 1914 (Session 2) (5 & 6 Geo. 5 c. 18);
 - (f) an injury or disablement pension payable under any War Risks Compensation Scheme for the Mercantile marine;
 - (g) a pension—

Status: Point in time view as at 07/04/2005. This version of this provision has been superseded.

Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Section 641 is up to date with all changes known to be in force on or before 04 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. (See end of Document for details)

- (i) granted to a person on account of disablement, and
 - (ii) payable under any scheme made under section 3, 4 or 5 of the Pensions (Navy, Army, Air Force and Mercantile Marine) Act 1939 (c. 83).
- [^{F1}(h) a benefit under a scheme established by an order under section 1(2) of the Armed Forces (Pensions and Compensation) Act 2004 payable to a person by reason of his illness or injury—
- (i) by way of a lump sum, or
 - (ii) following the termination of the person's service in the armed forces or reserve forces.]
- (2) But if the Secretary of State certifies that a pension or retired pay of a kind listed in subsection (1) is only partly attributable to disablement or disability, that subsection applies only to the part attributable to disablement or disability.

Textual Amendments

- F1** S. 641(1)(h) inserted (with effect in accordance with s. 19(9) of the amending Act) by [Finance Act 2005 \(c. 7\), s. 19\(6\)](#)

Status:

Point in time view as at 07/04/2005. This version of this provision has been superseded.

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