



Finance Act 1916

1916 CHAPTER 24

PART II

INCOME TAX

31 Provision as to service in the navy or army

- (1) For the purpose of any relief under the Income Tax Acts given, whether before or after the passing of this Act, to persons serving as members of the naval or military forces' of the Crown a person shall not be deemed to have served as a member of the' naval or military forces of the Crown unless he has served—
 - (a) on the active list of the navy ; or
 - (b) in the army, either with the colours, or as an officer on full pay or at a rate of pay which appears to the Income Tax Commissioners concerned, after consultation with the Army Council, to be equivalent to full pay, and either out of the British Islands or for at least one month continuously in the British Islands.
- (2) For the purpose of the relief given to persons serving in certain capacities under the second paragraph of subsection (1) of section thirteen of the Finance Act, 1914 (Session 2), or section twenty-five of the Finance (No. 2) Act, 1915, relief shall not be given unless there has been some such service during the year in respect of which the relief is claimed.