

War of Independence - Special Allowances and Military Service Pensions

Part 42-04-27

This document should be read in conjunction with section 205 of the Taxes Consolidation Act, 1997

Document last reviewed May 2025

Certain military service pensions and pensions payable to surviving spouses, children and dependants of deceased members of certain organisations, and to surviving spouses of military service pension recipients, are subject to PAYE tax deduction.

An exemption from income tax is granted in respect of any pension, allowance, benefit or gratuity in so far as it related to relevant military service of a veteran of the War of Independence or to an event which happened during or in consequence of such relevant military service and which is paid under the relevant legislation. The exemptions cover payments to veterans, their surviving spouse and dependants.