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**Finance Act, 2008**

**Section 51 - Armed forces: the Council Tax Relief**

1) In ITEPA 2003, after section 297A insert- "297B Armed forces: the Council Tax Relief (1) No liability to income tax arises in respect of payments of the Council Tax Relief to members of the armed forces of the Crown. (2) Payments of the Council Tax Relief are payments designated as such by the Secretary of State."  
(2) The amendment made by subsection (1) has effect in relation to payments made on or after 1 April 2008.