

---

**15 Netherlands Benefit Act for Victims of Persecution 1940-1945**

- (1) After section 642 of ITEPA 2003 insert –

**“642ANetherlands Benefit Act for Victims of Persecution 1940-1945**

No liability to income tax arises on a pension, annuity, allowance or other payment provided in accordance with the provisions of the scheme established under the law of the Netherlands and known as *Wet uitkeringen vervolgingslachtoffers 1940-1945.*”

- (2) The amendment made by this section has effect for the tax year 2016-17 and subsequent tax years.