



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 9

#### PENSION INCOME

#### CHAPTER 5

##### UNITED KINGDOM SOCIAL SECURITY PENSIONS

#### **577 United Kingdom social security pensions**

- (1) This section applies to—  
the state pension,  
graduated retirement benefit,  
industrial death benefit,  
widowed mother's allowance,  
widowed parent's allowance, and  
widow's pension.

[<sup>F1</sup>(1A) But this section does not apply to any social security pension lump sum (within the meaning of section 7 of F(No.2)A 2005).]

- (2) In this section—  
“state pension” means any pension payable under—  
(a) section 44, 48A, 48B, 48BB, 51 or 78 of SSCBA 1992, or  
(b) section 44, [<sup>F2</sup>48A], 48B, 48BB, 51 or 78 of SSCB(NI)A 1992;  
“graduated retirement benefit” means any benefit payable under—  
(a) section 36 or 37 of the National Insurance Act 1965 (c. 51), or

*Status: Point in time view as at 06/04/2009.*

*Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Chapter 5 is up to date with all changes known to be in force on or before 17 September 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)*

(b) section 35 or 36 of the National Insurance Act (Northern Ireland) 1966 (c. 6 (N.I.));

“industrial death benefit” means any benefit payable under—

(a) section 94 of, and Part 6 of Schedule 7 to, SSCBA 1992, or

(b) section 94 of, and Part 6 of Schedule 7 to, SSCB(NI)A 1992;

“widowed mother’s allowance” means any allowance payable under—

(a) section 37 of SSCBA 1992, or

(b) section 37 of SSCB(NI)A 1992;

“widowed parent’s allowance” means any allowance payable under—

(a) section 39A of SSCBA 1992, or

(b) section 39A of SSCB(NI)A 1992;

“widow’s pension” means any pension payable under—

(a) section 38 of SSCBA 1992, or

(b) section 38 of SSCB(NI)A 1992.

<sup>F3</sup>(3) .....

(4) Chapter 17 of this Part provides a partial exemption for a pension to which this section applies in respect of any part of the pension which is attributable to an increase in respect of a child (see section 645).

#### Textual Amendments

**F1** S. 577(1A) inserted (20.7.2005) by [Finance \(No. 2\) Act 2005 \(c. 22\)](#), **s. 10(2)**

**F2** Word in s. 577(2) substituted (22.7.2004) by [Finance Act 2004 \(c. 12\)](#), **Sch. 17 para. 9(4)(a)**

**F3** S. 577(3) repealed (22.7.2004) by [Finance Act 2004 \(c. 12\)](#), **Sch. 17 para. 9(4)(b)**, **Sch. 42 Pt. 2(12)**

## 578 Taxable pension income

If section 577 applies, the taxable pension income for a tax year is the full amount of the pension, benefit or allowance accruing in that year irrespective of when any amount is actually paid.

## 579 Person liable for tax

If section 577 applies, the person liable for any tax charged under this Part is the person receiving or entitled to the pension, benefit or allowance.

**Status:**

Point in time view as at 06/04/2009.

**Changes to legislation:**

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