



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 9

PENSION INCOME

CHAPTER 4

FOREIGN PENSIONS: GENERAL RULES

575 Taxable pension income

- (1) If section 573 applies, the taxable pension income for a tax year is the amount on which tax would be chargeable if the pension were charged to tax under Case V of Schedule D for that year (see in particular the provisions of ICTA listed in subsection (2)).
- (2) Those provisions of ICTA are—
 - (a) sections 65 and 68 (calculation of the amount of the income on which tax is to be charged in the tax year);
 - (b) section 584 (relief for unremittable overseas income);
 - (c) section 585 (relief on delayed remittances).

Status:

Point in time view as at 06/04/2003. This version of this provision has been superseded.

Changes to legislation:

Income Tax (Earnings and Pensions) Act 2003, Section 575 is up to date with all changes known to be in force on or before 22 July 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.