
Status: Point in time view as at 26/03/2015.

Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Section 579 is up to date with all changes known to be in force on or before 29 August 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)



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 9

PENSION INCOME

CHAPTER 5

UNITED KINGDOM SOCIAL SECURITY PENSIONS

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Point in time view as at 26/03/2015.

Changes to legislation:

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