



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 9

#### PENSION INCOME

#### [<sup>F1</sup>CHAPTER 5A

#### PENSIONS UNDER REGISTERED PENSION SCHEMES

#### [<sup>F1</sup>579A Pensions

- (1) This section applies to any pension under a registered pension scheme (but subject to subsection (2) [<sup>F2</sup>and section 579CZA]).
- (2) This section does not apply to a pension under a registered pension scheme if and to the extent that, when it is paid, a liability to the unauthorised payments charge arises in respect of the amount of the payment (see section 208 of FA 2004).

[ Chapter 17 of this Part provides exemptions for certain annuities (see sections 646B <sup>F3</sup>(3) and 646C: certain beneficiaries' annuities purchased out of unused or drawdown funds).]

#### Textual Amendments

- F1** Pt. 9 Ch. 5A inserted (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), s. 284(1), [Sch. 31 para. 6](#) (with [Sch. 36](#))
- F2** Words in s. 579A(1) inserted (with effect in accordance with Sch. 2 para. 25(7) of the amending Act) by [Taxation of Pensions Act 2014 \(c. 30\)](#), [Sch. 2 para. 25\(4\)](#)
- F3** S. 579A(3) inserted (26.3.2015) by [Finance Act 2015 \(c. 11\)](#), [Sch. 4 para. 22](#)

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**Changes to legislation:** *Income Tax (Earnings and Pensions) Act 2003, Section 579A is up to date with all changes known to be in force on or before 23 June 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) View outstanding changes*

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**Modifications etc. (not altering text)**

- C1** S. 579A applied (6.4.2006) by [The Pension Protection Fund \(Tax\) Regulations 2006 \(S.I. 2006/575\)](#), regs. 1, [41](#)
- C2** S. 579A applied (6.4.2023 for the tax year 2023-24 and subsequent tax years) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), [s. 19\(2\)\(8\)](#)

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 452(2)(aa) inserted by [2013 c. 29 Sch. 23 para. 11](#)
- s. 707A inserted by [2024 c. 3 s. 36\(4\)](#)