



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 9

PENSION INCOME

[^{F1}CHAPTER 5A

PENSIONS UNDER REGISTERED PENSION SCHEMES

[^{F1}579C Person liable for tax

If section 579A applies, the person liable for any tax charged under this Part is the person receiving or entitled to the pension under the registered pension scheme.]

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)

Changes to legislation:

Income Tax (Earnings and Pensions) Act 2003, Section 579C 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.

[View outstanding changes](#)

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\(4\)](#)