



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 9

PENSION INCOME

CHAPTER 10

OTHER EMPLOYMENT-RELATED ANNUITIES

610 Annuities under [^{F1}non-registered occupational pension] schemes

- (1) This section applies to—
- (a) any annuity paid under [^{F2}an occupational pension scheme that is not a registered pension scheme], and
 - (b) any annuity acquired using funds held for the purposes of [^{F3}such an occupational pension scheme].
- (2) But this section applies to an annuity which arises from a source outside the United Kingdom only if it is paid to a person resident in the United Kingdom.
- (3) This section does not apply to an annuity to which [^{F4}Chapter 5A] of this Part applies.

[^{F5}(4) In this section “occupational pension scheme” has the same meaning as in Part 4 of FA 2004 (see section 150(5) of that Act).]

Textual Amendments

F1 Words in s. 610 heading substituted (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), s. 284(1), [Sch. 31 para. 8\(5\)](#) (with [Sch. 36](#))

F2 Words in s. 610(1)(a) substituted (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), s. 284(1), [Sch. 31 para. 8\(2\)\(a\)](#) (with [Sch. 36](#))

Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Section 610 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*

- F3** Words in s. 610(1)(b) substituted (6.4.2006) by [Finance Act 2004 \(c. 12\), s. 284\(1\), Sch. 31 para. 8\(2\)\(b\)](#) (with [Sch. 36](#))
- F4** Words in s. 610(3) substituted (6.4.2006) by [Finance Act 2004 \(c. 12\), s. 284\(1\), Sch. 31 para. 8\(3\)](#) (with [Sch. 36](#))
- F5** S. 610(4) substituted (6.4.2006) by [Finance Act 2004 \(c. 12\), s. 284\(1\), Sch. 31 para. 8\(4\)](#) (with [Sch. 36](#))

Changes to legislation:

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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\(4\)](#)