



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 9

#### PENSION INCOME

#### CHAPTER 10

##### OTHER EMPLOYMENT-RELATED ANNUITIES

#### **613 Taxable pension income: foreign annuities**

- (1) The taxable pension income for an annuity to which section 609, 610 or 611 applies is determined in accordance with this section if the annuity arises from a source outside the United Kingdom.
- (2) The taxable pension income for a tax year is the amount on which tax would be chargeable if the annuity were charged to tax under Case V of Schedule D for that year (see in particular the provisions of ICTA listed in subsection (3)).
- (3) 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).
- (4) In the application of sections 65(2) and 585(2) of ICTA in relation to the calculation of the taxable pension income for the purposes of this section, any reference to income arising from a pension is a reference to the annuity.

**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Point in time view as at 06/04/2003. This version of this provision has been superseded.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 613 is up to date with all changes known to be in force on or before 06 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.