



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 [^{F1}the full amount of the annuity arising in the tax year, but subject to [^{F2}subsection] (4).]
- ^{F3}[^{F4}(3)
- (4) The annuity is treated as relevant foreign income for the purposes of Chapters 2 and 3 of Part 8 of [^{F5}ITTOIA 2005] (relevant foreign income: remittance basis and deductions and reliefs).
- (5) But if the annuity arises in the Republic of Ireland, section 839 of that Act (annual payments payable out of relevant foreign income) applies with the omission of [^{F6}conditions B1 and B2 (and the reference to them in subsection (1))] and subsection (5)(a).
- (6) See also Chapter 4 of that Part (unremittable income).]

Status: Point in time view as at 27/04/2017.

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 12 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)

Textual Amendments

- F1** Words in s. 613(2) substituted (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 1 para. 607\(2\)](#) (with [Sch. 2](#))
- F2** Word in s. 613(2) substituted (with effect in accordance with Sch. 3 para. 2(6) of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 3 para. 2\(4\)\(b\)\(i\)](#)
- F3** S. 613(3) omitted (with effect in accordance with Sch. 3 para. 2(6) of the amending Act) by virtue of [Finance Act 2017 \(c. 10\)](#), [Sch. 3 para. 2\(2\)](#)
- F4** S. 613(3)-(6) substituted for s. 613(3)(4) (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 1 para. 607\(3\)](#) (with [Sch. 2](#))
- F5** Words in s. 613(4) substituted (with effect in accordance with Sch. 3 para. 2(6) of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 3 para. 2\(4\)\(b\)\(ii\)](#)
- F6** Words in s. 613(5) substituted (with effect in accordance with Sch. 3 para. 2(6) of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 3 para. 2\(5\)](#)

Status:

Point in time view as at 27/04/2017.

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 12 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.