



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 9

#### PENSION INCOME

#### CHAPTER 14

##### PRE-1973 PENSIONS PAID UNDER THE OVERSEAS PENSIONS ACT 1973

#### **632 Person liable for tax**

If section 629 applies, the person liable for any tax charged under this Part is the person receiving or entitled to the pension.

**Changes to legislation:**

Income Tax (Earnings and Pensions) Act 2003, Section 632 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\(4\)](#)