



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 9

PENSION INCOME

[^{F1}CHAPTER 15A

LUMP SUMS UNDER REGISTERED PENSION SCHEMES

Tax treatment of authorised lump sums

[^{F1}637F Refund of excess contributions lump sums

No liability to income tax arises on a refund of excess contributions lump sum paid under a registered pension scheme.]

Textual Amendments

F1 Pt. 9 Ch. 15A substituted (6.4.2024 for the tax year 2024-25 and subsequent tax years) by [Finance Act 2024 \(c. 3\)](#), [Sch. 9 paras. 41, 124](#) (with [Sch. 9 paras. 125-132](#))

Changes to legislation:

Income Tax (Earnings and Pensions) Act 2003, Section 637F 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\(4\)](#)