



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 9

PENSION INCOME

CHAPTER 17

EXEMPTIONS: ANY TAXPAYER

643 Malawi, Trinidad and Tobago and Zambia government pensions

- (1) No liability to income tax arises on—
 - (a) a Malawi government pension,
 - (b) a Trinidad and Tobago government pension, or
 - (c) a Zambia government pension,if conditions A, B and C are met.
- (2) Condition A is that the pension is paid to—
 - (a) the original pensioner, or
 - (b) the widow or widower [^{F1}or surviving civil partner] of the original pensioner.
- (3) Condition B is that the pension is now paid under section 1 of OPA 1973 (whether or not it is paid out of a fund established under a scheme made under that section).
- (4) Condition C is that, at the time the pension is paid, provision is made by double taxation relief arrangements which would exempt the pension from income tax in the United Kingdom if the pension were still paid by the relevant government (rather than under section 1 of OPA 1973).
- (5) Subsection (1) does not apply to any part of a pension which is paid because the Pensions (Increase) Act 1971 (c. 56) applies to it.

Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Section 643 is up to date with all changes known to be in force on or before 09 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*

(6) In this section—

“double taxation relief arrangements” means arrangements [^{F2}which have effect under section 2(1) of TIOPA 2010;]

“Malawi government pension” means a pension payable by the government of Malawi for services rendered—

- (a) to the government of Malawi, or
- (b) to the government of the Federation of Rhodesia and Nyasaland,

in the discharge of government functions;

“Trinidad and Tobago government pension” means a pension payable by the government of Trinidad and Tobago for services rendered to the government of Trinidad and Tobago in the discharge of governmental functions;

“Zambia government pension” means a pension payable by the government of Zambia for services rendered—

- (a) to the government of Zambia,
- (b) to the government of Northern Rhodesia, or
- (c) to the government of the Federation of Rhodesia and Nyasaland,

in the discharge of governmental functions.

(7) For the purposes of this section a person is the “original pensioner” in relation to a pension if—

- (a) the pension is payable by virtue of the person’s service, and
- (b) the person retired from that service before 6th April 1973.

Textual Amendments

F1 Words in s. 643(2)(b) inserted (5.12.2005) by [The Tax and Civil Partnership Regulations 2005 \(S.I. 2005/3229\)](#), regs. 1(1), **160**

F2 Words in s. 643(6) substituted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 8 para. 60** (with Sch. 9 paras. 1-9, 22)

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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\(4\)](#)