



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 9

PENSION INCOME

CHAPTER 18

EXEMPTIONS: NON-UK RESIDENT TAXPAYERS

650 Oversea Superannuation Scheme

- (1) No liability to income tax arises on a pension which is paid under the Oversea Superannuation Scheme (formerly known as the Colonial Superannuation Scheme) if the foreign residence condition is met.
- (2) For the purposes of subsection (1) a pension is paid under the Oversea Superannuation Scheme if—
 - (a) the pension is paid under the Scheme as it has effect (by reason of section 2(4A) of OPA 1973) as a scheme under section 2 of OPA 1973, or
 - (b) the pension is paid under a scheme which—
 - (i) the Secretary of State has made under section 2(1) of OPA 1973, and
 - (ii) corresponds to the Oversea Superannuation Scheme.

Status:

Point in time view as at 18/01/2020.

Changes to legislation:

Income Tax (Earnings and Pensions) Act 2003, Section 650 is up to date with all changes known to be in force on or before 05 August 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.