



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 10

SOCIAL SECURITY INCOME

CHAPTER 6

TAXABLE FOREIGN BENEFITS

678 Taxable benefits: foreign benefits

- (1) This section applies to any benefit which is payable under the law of a country or territory outside the United Kingdom if—
 - (a) it is substantially similar in character to a benefit listed in Table A, and
 - (b) it is payable to a person resident in the United Kingdom.
- (2) But this section does not apply to a benefit which is charged to tax under Part 9 (pension income).

Status:

Point in time view as at 15/09/2016.

Changes to legislation:

Income Tax (Earnings and Pensions) Act 2003, Section 678 is up to date with all changes known to be in force on or before 26 July 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.