

*These notes refer to the Income Tax (Earnings and Pensions)  
Act 2003 (c.1) which received Royal Assent on 6th March 2003*

# **INCOME TAX (EARNINGS AND PENSIONS) ACT 2003**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### *Example 3*

*Ne = £5,000; Da = 183; De = 183; Smg = 0*

#### **Part 9: Pension Income**

##### **Overview**

#### *Chapter 18: Exemptions: Non-UK resident taxpayers*

##### **Overview**

#### *Section 652: Overseas Service Act 1958*

2574. This section exempts pensions paid under the Overseas Service Act 1958. It derives from sections 615(2)(e) of ICTA.
2575. *Subsection (4)* cross-refers to the legislation under which the pensions must be paid. These schemes are now to be operated under the Overseas Pensions Act 1973.
2576. *Subsection (5)* requires the pensions to be paid in accordance with schemes made under the Overseas Pensions Act 1973. These are schemes that the Secretary of State certifies as corresponding to the 1958 Act. This subsection derives from section 615(8)(c) of ICTA.
2577. *Subsections (6) and (7)* give the conditions that must be satisfied for a person to be treated as employed in the service of an overseas territory. They are derived from section 615(9) and (10) of ICTA.