



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 9

PENSION INCOME

CHAPTER 12

HOUSE OF COMMONS MEMBERS' FUND

619 The House of Commons Members' Fund

This section applies to any periodical payment granted out of—

- (a) the House of Commons Members' Fund,
- (b) sums appropriated from that Fund, or
- (c) income from sums appropriated from that Fund.

620 Meaning of “House of Commons Members' Fund”

In this Chapter “House of Commons Members' Fund” means the fund with that name established by section 1 of the House of Commons Members' Fund Act [1939 \(c. 49\)](#).

621 Taxable pension income

If section 619 applies, the taxable pension income for a tax year is the total amount of the payments made in that year.

622 Person liable for tax

If section 619 applies, the person liable for any tax charged under this Part is the person receiving or entitled to the payments.