



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 9

#### PENSION INCOME

#### CHAPTER 4

##### FOREIGN PENSIONS: GENERAL RULES

#### 573 Foreign pensions

- (1) This section applies to any pension paid by or on behalf of a person who is outside the United Kingdom to a person who is resident in the United Kingdom.
- (2) But this section does not apply to a pension if any provision of Chapters 5 to 14 of this Part applies to it.

[<sup>F1</sup>(2A) This section does not apply to pension within section 574(1)(ba) if—

- (a) the pension is paid in respect of a deceased member of a pension scheme who had not reached the age of 75 at the date of death, and
- (b) no pension payments to the person entitled to the pension were made before 6 April 2015 in respect of the deceased member out of any of the following—
  - (i) the fund from which the pension is paid, and
  - (ii) any fund represented (to any extent) by that fund.

(2B) This section does not apply to pension within section 574(1)(bb) if the pension is paid in respect of a deceased individual who had not reached the age of 75 at the date of death.

(2C) Subsection (2A) is subject to subsection (2D).

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(2D) This section does apply to pension within section 574(1)(ba) paid in respect of a deceased member of a pension scheme who had not reached the age of 75 at the date of death if the pension is paid in respect of sums or assets held for the purposes of the pension scheme under which the pension is paid (“the paying scheme”) that would, if the paying scheme were a registered pension scheme, be sums or assets—

- (a) representing unused uncrystallised funds (within the meaning of paragraph 27E(4) and (5) of Schedule 28 to FA 2004) in the deceased member's case, and
- (b) designated on or after 6 April 2015 as available for the payment of dependants' drawdown pension or nominees' drawdown pension, but
- (c) not so designated before the end of the period of two years beginning with the earlier of the day on which the scheme manager of the paying scheme first knew of the member's death and the day on which the scheme manager could first reasonably have been expected to have known of it.]

[<sup>F2</sup>(2E) Chapter 17 of this Part provides exemptions for certain annuities (see sections 646D and 646E: certain beneficiaries' annuities purchased out of unused or drawdown funds).

(2F) See also paragraph 45A of Schedule 36 to FA 2004 (exemption in certain cases for payments on or after 6 April 2015 to beneficiaries under joint-life or similar annuities purchased before 6 April 2006).]

(3) For pensions paid by or on behalf of a person who is in the United Kingdom, see Chapter 3 of this Part.

[<sup>F3</sup>(4) This section also applies to a pension paid by or on behalf of a person who is outside the United Kingdom to a person who is not resident in the United Kingdom if—

- (a) the pension is a relevant lump sum paid under a pension scheme to that person in respect of a member of the scheme, and
- (b) the member is, or immediately before the member's death was, resident in the United Kingdom.]

#### Textual Amendments

**F1** S. 573(2A)-(2D) inserted (with effect in accordance with Sch. 2 para. 25(7) of the amending Act) by [Taxation of Pensions Act 2014 \(c. 30\)](#), **Sch. 2 para. 25(2)**

**F2** S. 573(2E)(2F) inserted (26.3.2015) by [Finance Act 2015 \(c. 11\)](#), **Sch. 4 para. 20**

**F3** S. 573(4) inserted (27.4.2017) by [Finance Act 2017 \(c. 10\)](#), **Sch. 3 para. 8**

#### Modifications etc. (not altering text)

**C6** S. 573 applied (6.4.2023 for the tax year 2023-24 and subsequent tax years) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), **s. 19(4)(8)**

## 574 “Pension”: interpretation

[<sup>F4</sup>(1) For the purposes of this Chapter “pension” includes—

- (a) an annuity under, or purchased with sums or assets held for the purposes of, or representing acquired rights under, a relevant non-UK scheme or an overseas pension scheme,

[<sup>F5</sup>(aa) a relevant lump sum (see section 574A),]

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- (b) an amount paid under a relevant non-UK scheme or an overseas pension scheme which, if the scheme were a registered pension scheme, would be income withdrawal<sup>F6</sup>... (within the meaning of [<sup>F7</sup>paragraph 7] of Schedule 28 to FA 2004),
  - [<sup>F8</sup>(ba) an amount paid under a relevant non-UK scheme or an overseas pension scheme which, if the scheme were a registered pension scheme, would be dependants' income withdrawal or nominees' income withdrawal (within the meaning of paragraphs 21 and 27D of Schedule 28 to FA 2004),
  - (bb) an amount paid under a relevant non-UK scheme or an overseas pension scheme which, if the scheme were a registered pension scheme, would be successors' income withdrawal (within the meaning of paragraph 27J of Schedule 28 to FA 2004),] and
  - (c) if conditions A and B are met, a pension which is paid voluntarily or is capable of being discontinued.]
- (2) Condition A is that the pension is paid to—
- (a) a former employee or a former office-holder,
  - (b) the widow or widower [<sup>F9</sup>or surviving civil partner] of a former employee or a former office-holder, or
  - (c) any child, relative or dependant of a former employee or a former office-holder.
- (3) Condition B is that the pension is paid by or on behalf of—
- (a) the person—
    - (i) who employed the former employee, or
    - (ii) under whom the former office-holder held the office, or
  - (b) the successors of that person.
- [<sup>F10</sup>(4) In this section—
- “office” includes in particular any position which has an existence independent of the person who holds it and may be filled by successive holders;
  - “overseas pension scheme” has the same meaning as in Part 4 of FA 2004 (see section 150(7) of that Act);
  - “relevant non-UK scheme” is to be read in accordance with paragraph 1(5) of Schedule 34 to FA 2004.]

#### Textual Amendments

- F4** S. 574(1) substituted (with effect in accordance with Sch. 16 para. 85 of the amending Act) by [Finance Act 2011 \(c. 11\)](#), [Sch. 16 para. 21\(2\)\(a\)](#)
- F5** S. 574(1)(aa) inserted (27.4.2017) by [Finance Act 2017 \(c. 10\)](#), [Sch. 3 para. 9](#)
- F6** Words in s. 574(1)(b) omitted (with effect in accordance with Sch. 2 para. 25(7) of the amending Act) by virtue of [Taxation of Pensions Act 2014 \(c. 30\)](#), [Sch. 2 para. 25\(3\)\(a\)\(i\)](#)
- F7** Words in s. 574(1)(b) substituted (with effect in accordance with Sch. 2 para. 25(7) of the amending Act) by [Taxation of Pensions Act 2014 \(c. 30\)](#), [Sch. 2 para. 25\(3\)\(a\)\(ii\)](#)
- F8** S. 574(1)(ba)(bb) inserted (with effect in accordance with Sch. 2 para. 25(7) of the amending Act) by [Taxation of Pensions Act 2014 \(c. 30\)](#), [Sch. 2 para. 25\(3\)\(b\)](#)
- F9** Words in s. 574(2)(b) inserted (5.12.2005) by [The Tax and Civil Partnership Regulations 2005 \(S.I. 2005/3229\)](#), regs. 1(1), [154](#)

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**F10** S. 574(4) substituted (with effect in accordance with Sch. 16 para. 85 of the amending Act) by Finance Act 2011 (c. 11), Sch. 16 para. 21(2)(b)

### [<sup>F11</sup>574A “Pension”: relevant lump sums

- (1) A lump sum paid under a pension scheme to a member of the scheme, or to a person in respect of a member of the scheme, is “a relevant lump sum” for the purposes of this Chapter if—
  - (a) the scheme is none of the following—
    - (i) a registered pension scheme,
    - (ii) a relevant non-UK scheme, and
    - (iii) an employer-financed retirement benefits scheme established in the United Kingdom, and
  - (b) the payment of the lump sum is not a relevant step by reason of which Chapter 2 of Part 7A applies.
- (2) A lump sum paid under a relevant non-UK scheme to a member of the scheme, or to a person in respect of a member of the scheme, is “a relevant lump sum” for the purposes of this Chapter if the effect of paragraphs 1 to 7 of Schedule 34 to FA 2004 is that the member payment provisions (see paragraph 1(4) of that Schedule) do not apply in relation to the payment of the lump sum.

[ A lump sum is not “a relevant lump sum” by virtue of subsection (2) if it is within <sup>F12</sup>(2A) paragraph 5ZA(1)(a) or (b) of Schedule 34 to FA 2004 (which specify certain lump sums paid to or in respect of transfer members of relevant non-UK schemes).]

- (3) If section 573 applies to a relevant lump sum then, for the purposes of section 575, the full amount of the pension income arising by reason of the payment of the lump sum is the amount of the lump sum, reduced as follows—

*Step 1* Deduct so much of the lump sum as is payable by reason of commutation of rights to receive pension income on which no liability to tax arises as a result of any provision of Chapter 17 of this Part.

*Step 2* Where the lump sum is paid under a pension scheme that was an employer-financed retirement benefits scheme immediately before 6 April 2017, deduct so much of the lump sum left after Step 1 as is deductible in accordance with subsection (6). Where the lump sum is paid otherwise than under such a scheme, deduct so much of the lump sum left after Step 1 as is paid in respect of the value immediately before 6 April 2017 of rights, accrued by then, specifically to receive benefits by way of lump sum payments.

*Step 3* If the lump sum is paid under an overseas pension scheme, deduct so much of the lump sum left after Step 2 as would, if the scheme were a registered pension scheme, not be liable to income tax under this Part. For the purposes of this Step—

- (a) treat amounts not included in taxable pension income because of <sup>F13</sup>section 637G(2)] as being not liable to tax;
  - (b) assume that [<sup>F14</sup>all of the member’s lump sum allowance is available].
- (4) The amount given by subsection (3) is treated for the purposes of section 575 as arising when the lump sum is paid.
  - (5) The Commissioners may by regulations make provision (including provision amending this section) as to the assumptions to be made for the purposes of Step 3.

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- (6) These rules apply for the purposes of the first sentence of Step 2—
- (a) “the post-Step 1 amount” means so much of the lump sum as is left after Step 1;
  - (b) “the relevant amount” means so much of the post-Step 1 amount as is paid in respect of rights specifically to receive benefits by way of lump sum payments;
  - (c) “reckonable service” means service in respect of which the rights to receive the relevant amount accrued (whether or not service in the same employment or with the same employer, and even if the rights originally accrued under a different employer-financed retirement benefits scheme established in or outside the United Kingdom);
  - (d) “pre-6 April 2017 reckonable service” means reckonable service that is service before 6 April 2017;
  - (e) “pre-6 April 2017 reckonable foreign service” means pre-6 April 2017 reckonable service that is foreign service;
  - (f) the deductible amount is the value immediately before 6 April 2017 of the rights then accrued to payment of so much of the relevant amount as is paid in respect of pre-6 April 2017 reckonable service if—
    - (i) at least 75% of pre-6 April 2017 reckonable service is made up of foreign service, or
    - (ii) the period of pre-6 April 2017 reckonable service exceeds 10 years and the whole of the last 10 years of that period is made up of foreign service, or
    - (iii) the period of pre-6 April 2017 reckonable service exceeds 20 years and at least 50% of that period, including any 10 of the last 20 years, is made up of foreign service;
  - (g) otherwise, the deductible amount is the appropriate fraction of the value immediately before 6 April 2017 of the rights then accrued to payment of so much of the relevant amount as is paid in respect of pre-6 April 2017 reckonable service;
  - (h) “the appropriate fraction” is given by—

$$\frac{F}{R}$$

where—

F is the period of pre-6 April 2017 reckonable foreign service, and

R is the period of pre-6 April 2017 reckonable service.

- (7) In this section—

“employer-financed retirement benefits scheme” has the same meaning as in Chapter 2 of Part 6 (see section 393A),

“foreign service” has the meaning given by section 395C,

“member”, in relation to a pension scheme, has the meaning given by section 151 of FA 2004,

“overseas pension scheme” has the same meaning as in Part 4 of FA 2004 (see section 150(7) of that Act),

“payment” includes a transfer of assets and any other transfer of money's worth,

“pension scheme” has the meaning given by section 150(1) of FA 2004, and

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“relevant non-UK scheme” is to be read in accordance with paragraph 1(5) of Schedule 34 to FA 2004.]

#### Textual Amendments

- F11** S. 574A inserted (with effect in accordance with Sch. 3 para. 10(2) of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 3 para. 10\(1\)](#)
- F12** S. 574A(2A) inserted (for the tax year 2024-25 and subsequent tax years) by [Finance Act 2024 \(c. 3\)](#), [Sch. 9 paras. 61\(2\)](#), 124 (with [Sch. 9 paras. 125-132](#))
- F13** Words in s. 574A(3) substituted (for the tax year 2024-25 and subsequent tax years) by [Finance Act 2024 \(c. 3\)](#), [Sch. 9 paras. 61\(3\)\(a\)](#), 124 (with [Sch. 9 paras. 125-132](#))
- F14** Words in s. 574A(3) substituted (for the tax year 2024-25 and subsequent tax years) by [Finance Act 2024 \(c. 3\)](#), [Sch. 9 paras. 61\(3\)\(b\)](#), 124 (with [Sch. 9 paras. 125-132](#))

### 575 Taxable pension income

- (1) If section 573 applies, the taxable pension income for a tax year is [<sup>F15</sup>the full amount of the pension income arising in the tax year, but subject to subsections [<sup>F16</sup>(1A)]<sup>F17</sup>... and (3) [<sup>F18</sup>and section 576A].]

[<sup>F19</sup>(1A) If the person liable for the tax under this Part is an individual and the tax year is a split year as respects that individual, the taxable pension income for the tax year is the full amount of the pension income arising in the UK part of the year, subject to [<sup>F20</sup>subsection] (3) and section 576A.]

<sup>F21</sup>[<sup>F22</sup>(2) .....

- (3) [<sup>F23</sup>The full amount of the pension income arising in the tax year, or (as the case may be) the UK part of the tax year,] is treated as relevant foreign income for the purposes of Chapters 2 and 3 of Part 8 of [<sup>F24</sup>ITTOIA 2005] (relevant foreign income: remittance basis and deductions and reliefs).

<sup>F25</sup>(4) .....

- (5) See also Chapter 4 of that Part (unremittable income).]

#### Textual Amendments

- F15** Words in s. 575(1) substituted (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 1 para. 606\(2\)](#) (with [Sch. 2](#))
- F16** Word in s. 575(1) inserted (with effect in accordance with Sch. 45 para. 153(2) of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 45 para. 72\(2\)](#)
- F17** Word in s. 575(1) omitted (with effect in accordance with Sch. 3 para. 2(6)(7) of the amending Act) by virtue of [Finance Act 2017 \(c. 10\)](#), [Sch. 3 para. 2\(4\)\(a\)\(i\)](#)
- F18** Words in s. 575(1) inserted (with effect in accordance with Sch. 16 para. 85 of the amending Act) by [Finance Act 2011 \(c. 11\)](#), [Sch. 16 para. 21\(3\)](#)
- F19** S. 575(1A) inserted (with effect in accordance with Sch. 45 para. 153(2) of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 45 para. 72\(3\)](#)
- F20** Word in s. 575(1A) substituted (with effect in accordance with Sch. 3 para. 2(6)(7) of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 3 para. 2\(4\)\(a\)\(ii\)](#)
- F21** S. 575(2) omitted (with effect in accordance with Sch. 3 para. 2(6)(7) of the amending Act) by virtue of [Finance Act 2017 \(c. 10\)](#), [Sch. 3 para. 2\(1\)](#)

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- F22** S. 575(2)-(5) substituted for s. 575(2) (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 1 para. 606\(3\)](#) (with [Sch. 2](#))
- F23** Words in s. 575(3) substituted (with effect in accordance with [Sch. 3 para. 2\(6\)\(7\)](#) of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 3 para. 2\(4\)\(a\)\(iii\)](#)
- F24** Words in s. 575(3) substituted (with effect in accordance with [Sch. 3 para. 2\(6\)\(7\)](#) of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 3 para. 2\(4\)\(a\)\(iv\)](#)
- F25** S. 575(4) omitted (with effect in accordance with [Sch. 7 para. 81](#) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 7 para. 45](#)

## 576 Person liable for tax

If section 573 applies, the person liable for any tax charged under this Part is the person receiving or entitled to the pension.

### <sup>F26</sup>576A Temporary non-residents

- (1) This section applies if a person is temporarily non-resident.
- (2) Any relevant withdrawals within subsection (3) are to be treated for the purposes of section 575 as if they arose in the period of return <sup>F27</sup>, but only if the total amount of—
  - (a) the relevant withdrawals within subsection (3), and
  - (b) the relevant withdrawals (as defined by section 579CA(4)) within section 579CA(3) for the same temporary period of non-residence, exceeds £100,000].
- (3) A relevant withdrawal is within this subsection if—
  - (a) it is paid to the person in the temporary period of non-residence, and
  - (b) ignoring this section, it is not chargeable to tax under this Part (or would not be if a DTR claim were made in respect of it).
- <sup>F28</sup>(4) A “relevant withdrawal” is an amount paid under a relevant non-UK scheme that—
  - (a) is paid to the person in respect of an arrangement relating to the person under the scheme and would, if the scheme were a registered pension scheme, be income withdrawal (within the meaning of paragraph 7 of Schedule 28 to FA 2004) paid to the person from the person's member's flexi-access drawdown fund in respect of the arrangement,
  - (b) is paid to the person in respect of an arrangement relating to the person under the scheme and would, if the scheme were a registered pension scheme, be dependants' income withdrawal (within the meaning of paragraph 21 of Schedule 28 to FA 2004) paid to the person from the person's dependant's flexi-access drawdown fund in respect of the arrangement,
  - (c) is paid to the person in respect of an arrangement relating to the person under the scheme and would, if the scheme were a registered pension scheme, be nominees' income withdrawal (within the meaning of paragraph 27D of Schedule 28 to FA 2004) paid to the person from the person's nominee's flexi-access drawdown fund in respect of the arrangement,
  - (d) is paid to the person in respect of an arrangement relating to the person under the scheme and would, if the scheme were a registered pension scheme, be successors' income withdrawal (within the meaning of paragraph 27J of Schedule 28 to FA 2004) paid to the person from the person's successor's flexi-access drawdown fund in respect of the arrangement,

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- (e) is a payment to the person of an annuity purchased using sums or assets held for the purposes of an arrangement relating to the person under the scheme and would, if the scheme were a registered pension scheme, be a payment of a short-term annuity (within the meaning of paragraph 6 of Schedule 28 to FA 2004) purchased using sums or assets out of the person's member's flexi-access drawdown fund in respect of the arrangement,
- (f) is a payment to the person of an annuity purchased using sums or assets held for the purposes of an arrangement relating to the person under the scheme and would, if the scheme were a registered pension scheme, be a payment of a dependants' short-term annuity (within the meaning of paragraph 20 of Schedule 28 to FA 2004) purchased using sums or assets out of the person's dependant's flexi-access drawdown fund in respect of the arrangement,
- (g) is a payment to the person of an annuity purchased using sums or assets held for the purposes of an arrangement relating to the person under the scheme and would, if the scheme were a registered pension scheme, be a payment of a nominees' short-term annuity (within the meaning of paragraph 27C of Schedule 28 to FA 2004) purchased using sums or assets out of the person's nominee's flexi-access drawdown fund in respect of the arrangement,
- (h) is a payment to the person of an annuity purchased using sums or assets held for the purposes of an arrangement relating to the person under the scheme and would, if the scheme were a registered pension scheme, be a payment of a successors' short-term annuity (within the meaning of paragraph 27H of Schedule 28 to FA 2004) purchased using sums or assets out of the person's successor's flexi-access drawdown fund in respect of the arrangement,
- (i) is paid before 6 April 2015 to the person in respect of an arrangement relating to the person under the scheme which at the time of the payment was an arrangement to which section 165(3A) or 167(2A) of FA 2004 (flexible drawdown arrangements) applied and would, if the scheme had been a registered pension scheme, have been income withdrawal or dependants' income withdrawal (within the meaning of paragraphs 7 and 21 of Schedule 28 to FA 2004),
- (j) is a payment to the person of an annuity purchased using sums or assets held for the purposes of an arrangement relating to the person under the scheme where—
  - (i) the payment would, if the scheme were a registered pension scheme, be of a lifetime annuity or dependants' annuity within paragraph 3(1A) or 17(1ZA), as the case may be, of Schedule 28 to FA 2004, and
  - (ii) the terms of the contract under which it is paid are such that there will or could be decreases in the amount of the annuity other than decreases which, if the scheme were a registered pension scheme, would be decreases from time to time allowed by regulations under paragraph 3(1)(d) or 17(1)(c), as the case may be, of Schedule 28 to FA 2004 (and any such regulations are to be treated as having effect for this purpose), or
- (k) is a payment to the person under a money purchase arrangement relating to the person under the scheme that, if the scheme were a registered pension scheme, would be a payment to the person of a scheme pension that the person would for the purposes of Part 4 of FA 2004 be treated as having become entitled to at a time on or after 6 April 2015 when fewer than 11 other individuals were entitled to present payment of a scheme pension under the scheme.



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- (4A) For the purpose of determining whether the figure specified in subsection (2) is exceeded, any relevant withdrawal paid in a currency other than sterling is to be translated into sterling using the average exchange rate for the year ending with 31 March in the tax year in which the relevant withdrawal is paid.]
- (5) If section 809B, 809D or 809E of ITA 2007 (remittance basis) applies to the person for the year of return, any relevant withdrawal within subsection (3) that was remitted to the United Kingdom in the temporary period of non-residence is to be treated as remitted to the United Kingdom in the period of return.
- (6) This section does not apply to a relevant withdrawal if—
- it is paid to or in respect of a relieved member of the scheme and is not referable to the member's UK tax-relieved fund under the scheme, or
  - it is paid to or in respect of a transfer member of the scheme and is not referable to the member's relevant transfer fund under the scheme.
- (7) Nothing in any double taxation relief arrangements is to be read as preventing the person from being chargeable to income tax in respect of any relevant withdrawal treated by virtue of this section as arising in the period of return (or as preventing a charge to that tax from arising as a result).
- (8) Part 4 of Schedule 45 to FA 2013 (statutory residence test: anti-avoidance) explains—
- when a person is to be regarded as “temporarily non-resident”, and
  - what “the temporary period of non-residence” and “the period of return” mean.
- (9) In this section—
- “double taxation relief arrangements” means arrangements that have effect under section 2(1) of TIOPA 2010;
- “DTR claim” means a claim for relief under section 6 of that Act;
- [<sup>F29</sup>“member's flexi-access drawdown fund” and “dependant's flexi-access drawdown fund” have the same meaning as in Part 4 of FA 2004 (see paragraphs 8A and 22A of Schedule 28 to FA 2004);]
- “remitted to the United Kingdom” has the same meaning as in Chapter A1 of Part 14 of ITA 2007;
- [<sup>F30</sup>“scheme pension” means a scheme pension within the meaning of paragraph 2 of Schedule 28 to FA 2004 or a dependants' scheme pension within the meaning of paragraphs 16 to 16C of that Schedule;]
- “the year of return” means the tax year that consists of or includes the period of return.
- (10) The following expressions have the meaning given in Schedule 34 to FA 2004—
- “relevant non-UK scheme” (see paragraph 1(5));
- “relieved member” (see paragraph 1(7));
- “transfer member” (see paragraph 1(8));
- “member's UK tax-relieved fund” (see paragraph 3(2));
- “member's relevant transfer fund” (see paragraph 4(2)).]

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### Textual Amendments

- F26** S. 576A substituted (with effect in accordance with [Sch. 45 para. 153\(3\)](#) of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 45 para. 116](#)
- F27** Words in s. 576A(2) inserted (6.4.2015) by [Taxation of Pensions Act 2014 \(c. 30\)](#), [Sch. 1 para. 83\(2\)\(5\)](#)
- F28** S. 576A(4)(4A) substituted for s. 576A(4) (6.4.2015) by [Taxation of Pensions Act 2014 \(c. 30\)](#), [Sch. 1 para. 83\(3\)\(5\)](#)
- F29** Words in s. 576A(9) substituted (6.4.2015) by [Taxation of Pensions Act 2014 \(c. 30\)](#), [Sch. 1 para. 83\(4\)\(a\)](#), (5)
- F30** Words in s. 576A(9) inserted (6.4.2015) by [Taxation of Pensions Act 2014 \(c. 30\)](#), [Sch. 1 para. 83\(4\)\(b\)](#), (5)

### Modifications etc. (not altering text)

- C7** S. 576A modified (6.4.2015) by [Taxation of Pensions Act 2014 \(c. 30\)](#), [Sch. 1 para. 84](#)
- C8** S. 576A modified (with application in accordance with Sch. 3 para. 12(1)(2) of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 3 para. 12\(1\)](#)
- C9** S. 576A modified (with application in accordance with Sch. 4 para. 10(1)(4) of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 4 para. 10](#)
- C10** S. 576A modified (with application in accordance with Sch. 3 para. 11(1)(2) of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 3 para. 11\(1\)](#)
- C11** S. 576A modified (with application in accordance with Sch. 4 para. 9(1)(4) of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 4 para. 9](#)

**Changes to legislation:**

Income Tax (Earnings and Pensions) Act 2003, Chapter 4 is up to date with all changes known to be in force on or before 10 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.

[View outstanding changes](#)

**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\(4\)](#)