



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 9

PENSION INCOME

CHAPTER 5

UNITED KINGDOM SOCIAL SECURITY PENSIONS

577 United Kingdom social security pensions

- (1) This section applies to—
the state pension,
graduated retirement benefit,
industrial death benefit,
widowed mother's allowance,
widowed parent's allowance, and
widow's pension.
- (2) In this section—
“state pension” means any pension payable under—
(a) section 44, 48A, 48B, 48BB, 51 or 78 of SSCBA 1992, or
(b) section 44, 48, 48B, 48BB, 51 or 78 of SSCB(NI)A 1992;
“graduated retirement benefit” means any benefit payable under—
(a) section 36 or 37 of the National Insurance Act 1965 (c. 51), or
(b) section 35 or 36 of the National Insurance Act (Northern Ireland) 1966
(c. 6 (N.I.));
“industrial death benefit” means any benefit payable under—
(a) section 94 of, and Part 6 of Schedule 7 to, SSCBA 1992, or

Status: This is the original version (as it was originally enacted).

- (b) section 94 of, and Part 6 of Schedule 7 to, SSCB(NI)A 1992;
“widowed mother’s allowance” means any allowance payable under—
 - (a) section 37 of SSCBA 1992, or
 - (b) section 37 of SSCB(NI)A 1992;“widowed parent’s allowance” means any allowance payable under—
 - (a) section 39A of SSCBA 1992, or
 - (b) section 39A of SSCB(NI)A 1992;“widow’s pension” means any pension payable under—
 - (a) section 38 of SSCBA 1992, or
 - (b) section 38 of SSCB(NI)A 1992.
- (3) In subsection (2), in paragraph (b) of the definition of state pension, the reference to section 48 of SSCB(NI)A 1992 is a reference to the section 48 inserted by paragraph 3(1) of Schedule 2 to the Pensions (Northern Ireland) Order 1995 ([S.I. 1995/3213 \(N.I. 22\)](#)).
- (4) Chapter 17 of this Part provides a partial exemption for a pension to which this section applies in respect of any part of the pension which is attributable to an increase in respect of a child (see section 645).

578 Taxable pension income

If section 577 applies, the taxable pension income for a tax year is the full amount of the pension, benefit or allowance accruing in that year irrespective of when any amount is actually paid.

579 Person liable for tax

If section 577 applies, the person liable for any tax charged under this Part is the person receiving or entitled to the pension, benefit or allowance.