



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 6

EMPLOYMENT INCOME: INCOME WHICH IS NOT EARNINGS OR SHARE-RELATED

CHAPTER 1

PAYMENTS TO NON-APPROVED PENSION SCHEMES

390 Exception: non-domiciled employees with foreign employers

Section 386 does not apply if—

- (a) the employee is not domiciled in the United Kingdom in the tax year in which the sum is paid,
- (b) the employment is with a foreign employer, and
- (c) on a claim made by the employee the Board of Inland Revenue are satisfied that the scheme corresponds to a scheme within section 387(2)(a), (b) or (c).