



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 9

PENSION INCOME

CHAPTER 4

FOREIGN PENSIONS: GENERAL RULES

575 Taxable pension income

- (1) If section 573 applies, the taxable pension income for a tax year is the amount on which tax would be chargeable if the pension were charged to tax under Case V of Schedule D for that year (see in particular the provisions of ICTA listed in subsection (2)).
- (2) Those provisions of ICTA are—
 - (a) sections 65 and 68 (calculation of the amount of the income on which tax is to be charged in the tax year);
 - (b) section 584 (relief for unremittable overseas income);
 - (c) section 585 (relief on delayed remittances).