



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 9

PENSION INCOME

CHAPTER 18

EXEMPTIONS: NON-UK RESIDENT TAXPAYERS

649 Commonwealth government pensions

- (1) No liability to income tax arises on a pension paid out of a fund which is established—
- (a) in the United Kingdom,
 - (b) by a Commonwealth government,
 - (c) for the sole purpose of providing pensions payable in respect of service under that government,
- if the foreign residence condition is met.
- (2) In this section “Commonwealth government” means—
- (a) the government of a territory or country mentioned in subsection (3),
 - (b) the government of any part of a territory or country mentioned in subsection (3), or
 - (c) a government constituted for two or more of the territories or countries mentioned in subsection (3).
- (3) The territories and countries referred to in subsection (2) are—
- (a) a country mentioned in Schedule 3 to the British Nationality Act 1981 (c. 61) apart from Australia, Canada, New Zealand, India, Sri Lanka and Cyprus,
 - (b) an associated state,

Status: *This is the original version (as it was originally enacted).*

- (c) a British overseas territory,
 - (d) a protectorate,
 - (e) a protected state, and
 - (f) a United Kingdom trust territory.
- (4) In subsection (2)(c) the reference to a government constituted for two or more of the territories or countries mentioned in subsection (3) includes a reference to any authority established for the purpose of providing or administering services which are common to, or relate to matters of common interest to, two or more of those territories or countries.
- (5) In subsection (3)(f) “United Kingdom trust territory” means a territory administered by the government of the United Kingdom under the trusteeship system of the United Nations.