



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 9

#### PENSION INCOME

### CHAPTER 18

#### EXEMPTIONS: NON-UK RESIDENT TAXPAYERS

#### **654 The Pensions (India, Pakistan and Burma) Act 1955**

- (1) No liability to income tax arises on a pension paid under the authority of the Pensions (India, Pakistan and Burma) Act 1955 (c. 22) if the foreign residence condition is met.
- (2) A pension is paid under the authority of the 1955 Act if—
  - (a) the pension is paid under the 1955 Act as it has effect (by reason of section 2(3) of OPA 1973) as a scheme under section 2 of OPA 1973, or
  - (b) the pension is paid under a scheme which the Secretary of State—
    - (i) has made under section 2(1) of OPA 1973, and
    - (ii) has certified to correspond to the provision made under the 1955 Act.
- (3) This section does not apply to any part of a pension paid because the Pensions (Increase) Acts apply to it.
- (4) In this section—
  - “the 1955 Act” means the Pensions (India, Pakistan and Burma) Act 1955 (c. 22);
  - “certified” means certified for the purposes of ICTA 1970, ICTA or this Act;
  - “the Pensions (Increase) Acts” means—

**Status:** *This is the original version (as it was originally enacted).*

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- (a) the Pensions (Increase) Act 1971 (c. 56), and
- (b) any Act passed after that Act for purposes which correspond to the purposes of that Act.