



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 6

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

### CHAPTER 2

BENEFITS FROM NON-APPROVED PENSION SCHEMES

*Benefits treated as employment income*

#### **393 Application of this Chapter**

- (1) This Chapter applies to any benefit provided under a non-approved retirement benefits scheme [<sup>F1</sup>other than a scheme established by an order under section 1(2) of the Armed Forces (Pensions and Compensation) Act 2004 (armed and reserve forces compensation schemes)] .
- (2) But this Chapter does not apply to a benefit which is charged to tax under Part 9 (pension income).

#### **Textual Amendments**

- F1** Words in s. 393(1) inserted (with effect in accordance with s. 19(7) of the amending Act) by [Finance Act 2005 \(c. 7\), s. 19\(2\)](#)

**Status:**

Point in time view as at 07/04/2005. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 393.