



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 9

PENSION INCOME

[^{F1}CHAPTER 5A

PENSIONS UNDER REGISTERED PENSION SCHEMES

[^{F1}[^{F2}579] Interpretation

In this Chapter—

“income withdrawal” has the meaning given by paragraph 7 of that Schedule;

[^{F3}“nominees' income withdrawal” has the meaning given by paragraph 27D of that Schedule;]

[^{F3}“successors' income withdrawal” has the meaning given by paragraph 27J of Schedule 28 to FA 2004.]

“pension under a registered pension scheme” includes—

- (a) an annuity under, or purchased with sums or assets held for the purposes of, or representing acquired rights under, a registered pension scheme, and
- (b) income withdrawal or dependants' income withdrawal [^{F4}, or nominees' income withdrawal or successors' income withdrawal,] under a registered pension scheme.]]

Textual Amendments

F1 Pt. 9 Ch. 5A inserted (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), s. 284(1), [Sch. 31 para. 6](#) (with [Sch. 36](#))

F2 S. 579D substituted (with effect in accordance with [Sch. 16 para. 85](#) of the amending Act) by [Finance Act 2011 \(c. 11\)](#), [Sch. 16 para. 22\(4\)](#)

Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Section 579D is up to date with all changes known to be in force on or before 25 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- | |
|---|
| <p>F3 Words in s. 579D inserted (with effect in accordance with Sch. 2 para. 25(7) of the amending Act) by Taxation of Pensions Act 2014 (c. 30), Sch. 2 para. 25(6)(a)</p> <p>F4 Words in s. 579D inserted (with effect in accordance with Sch. 2 para. 25(7) of the amending Act) by Taxation of Pensions Act 2014 (c. 30), Sch. 2 para. 25(6)(b)</p> |
|---|

Changes to legislation:

Income Tax (Earnings and Pensions) Act 2003, Section 579D is up to date with all changes known to be in force on or before 25 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 452(2)(aa) inserted by [2013 c. 29 Sch. 23 para. 11](#)
- s. 707A inserted by [2024 c. 3 s. 36\(4\)](#)