

*Status: This version of this provision no longer has effect.*

**Changes to legislation:** *Income Tax (Earnings and Pensions) Act 2003, Section 597 is up to date with all changes known to be in force on or before 13 June 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*



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 9

#### PENSION INCOME

#### <sup>F1</sup>CHAPTER 8

#### APPROVED PERSONAL PENSION SCHEMES

#### *Annuities*

#### 597 Person liable for tax

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#### Textual Amendments

**F1** Pt. 9 Ch. 8 repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), s. 284(1), Sch. 31 para. 7, [Sch. 42 Pt. 3](#) (with [Sch. 36](#))

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**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\(4\)](#)