



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 9

#### PENSION INCOME

### CHAPTER 15

#### VOLUNTARY ANNUAL PAYMENTS

#### **635 Taxable pension income: foreign voluntary annual payments**

- (1) The taxable pension income for payments to which section 633 applies is determined in accordance with this section if the payments are made by or on behalf of a person who is outside the United Kingdom.
- (2) The taxable pension income for a tax year is [<sup>F1</sup>the full amount of the pension income arising in the tax year, but subject to [<sup>F2</sup>subsection] (4)].
- <sup>F3</sup>[<sup>F4</sup>(3) .....
- (4) [<sup>F5</sup>The full amount of the pension income arising in the tax year ] is treated as relevant foreign income for the purposes of Chapters 2 and 3 of Part 8 of [<sup>F6</sup>ITTOIA 2005] (relevant foreign income: remittance basis and deductions and reliefs).
- (5) But if that pension income arises in the Republic of Ireland, section 839 of that Act (annual payments payable out of relevant foreign income) applies with the omission of [<sup>F7</sup>conditions B1 and B2 (and the reference to them in subsection (1))] and subsection (5)(a).
- (6) See also Chapter 4 of that Part (unremittable income).]

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**Changes to legislation:** There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 635. (See end of Document for details)

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### Textual Amendments

- F1** Words in s. 635(2) substituted (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 1 para. 609\(2\)](#) (with Sch. 2)
- F2** Word in s. 635(2) substituted (with effect in accordance with Sch. 3 para. 2(6) of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 3 para. 2\(4\)\(c\)\(i\)](#)
- F3** S. 635(3) omitted (with effect in accordance with Sch. 3 para. 2(6) of the amending Act) by virtue of [Finance Act 2017 \(c. 10\)](#), [Sch. 3 para. 2\(3\)](#)
- F4** S. 635(3)-(6) substituted for s. 635(3) (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 1 para. 609\(3\)](#) (with Sch. 2)
- F5** Words in s. 635(4) substituted (with effect in accordance with Sch. 3 para. 2(6) of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 3 para. 2\(4\)\(c\)\(ii\)](#)
- F6** Words in s. 635(4) substituted (with effect in accordance with Sch. 3 para. 2(6) of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 3 para. 2\(4\)\(c\)\(iii\)](#)
- F7** Words in s. 635(5) substituted (with effect in accordance with Sch. 3 para. 2(6) of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 3 para. 2\(5\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 635.