
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Paragraph 72. (See end of Document for details)

SCHEDULES

SCHEDULE 45

STATUTORY RESIDENCE TEST

PART 3

SPLIT YEAR TREATMENT

Special charging rules for pension income

72 (1) Section 575 of ITEPA 2003 (foreign pensions: taxable pension income) is amended as follows.

(2) In subsection (1), after “subsections” insert “ (1A), ”.

(3) After that subsection insert—

“(1A) If the person liable for the tax under this Part is an individual and the tax year is a split year as respects that individual, the taxable pension income for the tax year is the full amount of the pension income arising in the UK part of the year, subject to subsections (2) and (3) and section 576A.”

^{F1}(4)

Textual Amendments

F1 Sch. 45 para. 72(4) 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\(4\)\(d\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 72.