

Certain foreign pensions. F(MP)A68 s9; FA97 s146(1) and Sch9 Ptl par3 200.—(1) In this section, “tax”, in relation to any country, means a tax which is chargeable and payable under the law of that country and which corresponds to income tax in the State.

(2) This section shall apply to any pension, benefit or allowance which—

(a) is given in respect of past services in an office or employment or is payable under the provisions of the law of the country in which it arises which correspond to the provisions of Chapter 12, 16 or 17 of Part II of, or Chapter 4 or 6 of Part III of, the Social Welfare (Consolidation) Act, 1993, or any subsequent Act together with which that Act may be cited, and

(b) if it were received by a person who, for the purposes of tax of the country in which it arises, is resident in that country and is not resident elsewhere, would not be regarded as income for those purposes.

(3) In section 18 (2), the reference in paragraph (f) of Case III to income arising from possessions outside the State shall be deemed not to include a reference to any pension, benefit or allowance to which this section applies.