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HMRC internal manual

International Manual

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DT claims and applications - Types of income: Pensions and Annuities

Government or Non-Government

There is a list below to help you identify whether pensions are Government or Non-Government for the purposes of the pensions articles of the Double Taxation Agreements (DTAs).

If you are dealing with a claim or application for exemption from UK tax in respect of any pension and you are in doubt whether the pension is Government or Non-Government, refer the file to SPT PTI Advisory.

Armed Forces (Army, Navy & Air Force)	Government	
Army Officers Widows Pension Fund	Government	
Army Widows & Orphans Fund	Government	
Atomic Energy Authority	Non-Government	
Bank of England	Non-Government	
British Coal	Non-Government	
British Council Superannuation Fund	Non-Government	
British Museum	Government	
CAPITA		Note 4
Civil Aviation Authority	Non-Government	
Civil Service	Government	
Commonwealth War Graves Commission (formerly Imperial War Graves Commission)	Non-Government	
Environment Agency	Non-Government	
Fire Brigade - paid directly by a Local Authority	Government	Note 3
Fire Brigade - paid by a Fire Authority (Fire Fighter's Pension Scheme)	Government	
Forestry Commission	Government	
Hong Kong Sterling Safeguard	Non-Government	
House of Commons Members Fund	Non-Government	
Indian Pensions	Part Government & part Non-Government	
Indian Army Pensions	Non-Government	
Joint Matriculation Board	Non-Government	

Lighthouse Service (Trinity House)	Non-Government	
Local Authority (excluding those for trading activities such as Water Board, CEEGB)	Government	Note 3
London Pensions Fund Authority, where paid for employment with former GLC or ILEA.	Government	Note 3
London Transport Executive	Non-Government	
Metropolitan Police Fund	Government	Note 3
NAFFI	Non-Government	
National Assembly for Wales (Assembly Members)	Non-Government	
National Assembly for Wales (employees)	Government	
National Health Service - paid by CAPITA or the Paymaster Generals Office	Non-Government	Note 1
National Health Service - paid by a Local Authority	Government	Note 3
National Insurance Retirement pension	Non-Government	
National Savings Bank	Government	Note 3
National Environment Research Council	Non-Government	
Northern Ireland Assembly - employees	Government	
Northern Ireland Assembly - members (MLA's)	Non-Government	
Northern Ireland Government pensions	Government	Note 3
Palestine Govt	Non-Government	
Parliamentary Contributory Fund (Parliamentary Pension & Salary Acts 1972, 1976, 1978)	Non-Government	
Police Pensions (incl. Metropolitan Police Fund pensions and Transport Police pension)	Government	Note 3
Port of London Authority	Non-Government	
Post Office	Non-Government	
RIC (Royal Irish Constabulary)	Government	
RUC (Royal Ulster Constabulary)	Government	Note 3
Royal Engineers Officers' Widows Society	Non-Government	
Royal Household (Privy Purse)	Non-Government	
Royal Warrant Widows	Non-Government	Note 2
Scottish Education Dept paid by Scottish Office Annuation Division	Government	
Scottish Assembly (Members - MSP's)	Non-Government	
Scottish Assembly employees	Government	
Scottish Executive	Government	
Social Workers Pension Fund	Non-Government	
Stevenage Development Corp'n	Non-Government	
Supplementary Indian Government	Non-Government	

Supplementary Pension for Overseas Service (SPOS) paid by Crown Agents	Non-Government	
TAVR Association Pensions paid by the Council of the Territorial Auxiliary and Volunteer Reserve Association Retirement and Death Benefits Plan	Non-Government	
Teachers pensions - general	Government	
Teachers pensions - paid for service to a private or independent school	Non-Government	Note 3
Universities Superannuation Scheme Ltd	Non-Government	
Western Health & Social Services Board	Non-Government	
Widows and widowers of persons whose service was "in the discharge of functions of a governmental nature" - paid by Central Government	Government	Note 3
Widows and widowers of persons whose service was "in the discharge of functions of a governmental nature" - paid by Local Authority of the Government of Northern Ireland	Government	Note 3

Notes

1. For claims under Germany and Yugoslavia DTAs this is a Government type pension.
2. Refer to Technical Advice Group any claims under the Germany and Yugoslavia DTAs.
3. This pension is "Non-Government" if the claim is under the DTA with

- * Antigua (Subject to tax condition in treaty)
- * Barbados (Subject to tax condition in treaty)
- * Belize (Subject to tax condition in treaty)
- * Brunei (Subject to tax condition in treaty)
- * Burma (Subject to tax condition in treaty)
- * Greece (Subject to tax condition in treaty)
- * Grenada (Subject to tax condition in treaty)
- * Israel (Subject to tax condition in treaty)
- * Jamaica (Subject to tax condition in treaty)
- * Kenya
- * Kiribati (Subject to tax condition in treaty)
- * Malawi (Subject to tax condition in treaty)
- * Montserrat (Subject to tax condition in treaty)
- * Namibia (Subject to tax condition in treaty)
- * St Kitts & Nevis (Subject to tax condition in treaty)
- * Sierra Leone (Subject to tax condition in treaty)
- * Solomon Islands (Subject to tax condition in treaty)
- * South Africa (Subject to tax condition in treaty - but only until 5 April 2003. After 5 April 2003 this is a Government)
- * Swaziland
- * Tuvalu (Subject to tax condition in treaty)
- * Zambia (Subject to tax condition in treaty)

In all cases you should refer to the guidance dealing with the country in question.

1. CAPITA is a private company that has won a number of contracts to pay pensions to public sector workers. Care will be needed where an application for relief from UK tax shows CAPITA as the payer of the pension.
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