



# Overseas Superannuation Act 1991

## 1991 CHAPTER 16

### **2 Continuation of tax exemption for non-resident pensioners**

—In section 615(2)(c) of the Income and Corporation Taxes Act 1988 (which provides that a pension paid out of the fund formed under the Overseas Superannuation Scheme is not liable to charge to income tax if it is income of a person who satisfies the Board that he is not resident in the United Kingdom) there shall be added at the end “or which would have been so paid had section 2(2)(e) and (4A) of the Overseas Pensions Act 1973 not been enacted;”.