



# Finance Act 1991

## 1991 CHAPTER 31

### PART III

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER I

#### GENERAL

#### *Foreign earnings*

#### **45 Seafarers**

- (1) In Schedule 12 to the Taxes Act 1988 (foreign earnings) in paragraph 3(2A) (seafarers) for “90” there shall be substituted “183” and for “one quarter” there shall be substituted “one half”.
- (2) Subject to subsection (3) below, this section shall apply for the purpose of deciding whether the relevant period and the earlier qualifying period referred to in paragraph 3(2) of Schedule 12 to the Taxes Act 1988 are to be treated as a single period in a case where at least one of the intervening days falls after 5th April 1991.
- (3) This section shall apply for the purpose of charging tax for the year 1991-92 or any later year of assessment.

#### **46 Workers in Kuwait or Iraq**

- (1) This section applies if—
  - (a) a person was in Kuwait or Iraq at any time in the period of 62 days ending with 2nd August 1990,
  - (b) he was at that time engaged in performing the duties of an office or employment which were to be performed to a substantial extent in Kuwait or Iraq,

---

*Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.*

---

- (c) he returned to the United Kingdom after that time,
  - (d) the period of absence from the United Kingdom which ends with his return is not, and is not part of, a qualifying period consisting of at least 365 days, and
  - (e) he satisfies the Board (or the Commissioners on appeal) that, having regard to the circumstances, it is likely that that period of absence would have been part of such a qualifying period but for events leading up to or arising from the invasion of Kuwait on 2nd August 1990.
- (2) In such a case, so much of the period before the day of his return to the United Kingdom as the Board are satisfied would have been part of a qualifying period consisting of at least 365 days (but for those events) shall be treated as a qualifying period consisting of at least 365 days.
- (3) All such adjustments shall be made, whether by way of discharge or repayment of tax or otherwise, as may be required in consequence of the provisions of this section.
- (4) In the case of employment as a seafarer, this section shall have effect as if “62 days” read “90 days”.
- (5) In this section—
- (a) “qualifying period” means a qualifying period for the purposes of section 193(1) of the Taxes Act 1988 (foreign earnings);
  - (b) “employment as a seafarer” has the same meaning as in paragraph 3(2A) of Schedule 12 to that Act (further provisions about foreign earnings).