



Income and Corporation Taxes Act 1988

1988 CHAPTER 1

PART V

PROVISIONS RELATING TO THE SCHEDULE E CHARGE

CHAPTER IV

OTHER EXEMPTIONS AND RELIEFS

Foreign emoluments and earnings, pensions and certain travel facilities

[^{F1}192A Foreign earnings deduction for seafarers.

- (1) Where in any year of assessment—
 - (a) the duties of an employment as a seafarer are performed wholly or partly outside the United Kingdom, and
 - (b) any of those duties are performed in the course of a qualifying period (within the meaning of Schedule 12) which falls wholly or partly in that year and consists of at least 365 days,

then, in charging tax under Case I of Schedule E on the amount of the emoluments from that employment attributable to that period, or to so much of it as falls in that year of assessment, there shall be allowed a deduction equal to the whole of that amount.

- (2) In subsection (1) employment “as a seafarer” means an employment consisting of the performance of duties on a ship (or of such duties and others incidental to them).
- (3) For the purposes of this section a “ship” does not include—
 - (a) any offshore installation within the meaning of the ^{M1}Mineral Workings (Offshore Installations) Act 1971, or
 - (b) what would be such an installation if the references in that Act to controlled waters were to any waters.

- (4) Schedule 12 has effect for the purpose of supplementing this section.]

Status: Point in time view as at 15/02/1999. This version of this provision has been superseded.

Changes to legislation: Income and Corporation Taxes Act 1988, Section 192A is up to date with all changes known to be in force on or before 12 September 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Textual Amendments

F1 S. 192A inserted (with effect in accordance with s. 63(5) of the amending Act) by [Finance Act 1998](#) (c. 36), s. 63(2) (with s. 63(6)(7))

Marginal Citations

M1 1971 c. 61.

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