

*Status: Point in time view as at 29/11/2007.*

*Changes to legislation: Income and Corporation Taxes Act 1988, Cross Heading: Foreign emoluments and earnings, pensions and certain travel facilities is up to date with all changes known to be in force on or before 07 October 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)*



# 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*

#### 192 Relief from tax for foreign emoluments.

<sup>F1</sup> .....

##### Textual Amendments

**F1** Ss. 189-198 repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 28\(b\), Sch. 8 Pt. 1](#) (with Sch. 7)

#### [<sup>F2</sup>192A Foreign earnings deduction for seafarers.

<sup>F3</sup> .....]

##### Textual Amendments

**F2** 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))

**F3** Ss. 189-198 repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 28\(b\), Sch. 8 Pt. 1](#) (with Sch. 7)

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**193 Foreign earnings and travel expenses.**

F4 .....

**Textual Amendments**  
F4 Ss. 189-198 repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 28(b), **Sch. 8 Pt. 1** (with Sch. 7)

**194 Other foreign travel expenses.**

F5 .....

**Textual Amendments**  
F5 Ss. 189-198 repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 28(b), **Sch. 8 Pt. 1** (with Sch. 7)

**195 Travel expenses of employees not domiciled in the United Kingdom.**

F6 .....

**Textual Amendments**  
F6 Ss. 189-198 repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 28(b), **Sch. 8 Pt. 1** (with Sch. 7)

**196 Foreign pensions.**

F7 .....

**Textual Amendments**  
F7 Ss. 189-198 repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 28(b), **Sch. 8 Pt. 1** (with Sch. 7)

**197 Leave travel facilities for the armed forces.**

F8 .....

**Textual Amendments**  
F8 Ss. 189-198 repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 28(b), **Sch. 8 Pt. 1** (with Sch. 7)

**[<sup>F9</sup>197A Car parking facilities**

F10 .....]

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**Textual Amendments**

- F9** S. 197A inserted (1988-89 and subsequent years of assessment) by [Finance Act 1988 \(c. 39\), s. 46\(4\)](#)
- F10** Ss. 189-198 repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 28\(b\), Sch. 8 Pt. 1](#) (with Sch. 7)

[<sup>F11</sup>**197A** ~~Works bus services.~~

<sup>F12</sup> .....

**Textual Amendments**

- F11** Ss. 197AA, 197AB inserted (with effect in accordance with s. 48(2) of the amending Act) by [Finance Act 1999 \(c. 16\), s. 48\(1\)](#)
- F12** Ss. 189-198 repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 28\(b\), Sch. 8 Pt. 1](#) (with Sch. 7)

**197AB Support for public transport road services.**

<sup>F13</sup> .....

**Textual Amendments**

- F11** Ss. 197AA, 197AB inserted (with effect in accordance with s. 48(2) of the amending Act) by [Finance Act 1999 \(c. 16\), s. 48\(1\)](#)
- F13** Ss. 189-198 repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 28\(b\), Sch. 8 Pt. 1](#) (with Sch. 7)

[<sup>F14</sup>**197A** ~~Provision of cycle or cyclist's safety equipment.~~

<sup>F15</sup> .....

**Textual Amendments**

- F14** S. 197AC inserted (with effect in accordance with s. 50(3) of the amending Act) by [Finance Act 1999 \(c. 16\), s. 50\(1\)](#)
- F15** Ss. 189-198 repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 28\(b\), Sch. 8 Pt. 1](#) (with Sch. 7)

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