



# Finance Act 1991

## 1991 CHAPTER 31

### PART II

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

### CHAPTER I

#### GENERAL

#### *Foreign earnings*

<sup>F1</sup>45

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#### **Textual Amendments**

**F1** S. 45 repealed (31.7.1998 with effect as mentioned in Sch. 27 Pt. III(11) Note) by 1998 c. 36, ss. 63, 165, **Sch. 27 Pt. III(11)** Note (with Sch. 18 para. 6(3))

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1991, Section 45.