



Finance Act 1991

1991 CHAPTER 31

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

Foreign earnings

^{F1}46 **Workers in Kuwait or Iraq.**

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Textual Amendments

F1 S. 46 repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), **Sch. 1 Pt. 10** Group 1

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1991, Section 46.