

SCHEDULES

SCHEDULE 10

Section 50.

SAVINGS AND TRANSITIONAL PROVISIONS

- 1 Where any period of time specified in an enactment repealed by this Act is current at the commencement of this Act, this Act shall have effect as if the corresponding provision of this Act had been in force when that period began to run.
- 2 Any provision of this Act relating to anything done or required or authorised to be done under or by reference to that provision or any other provision of this Act shall have effect as if any reference to that provision or that other provision, as the case may be, included a reference to the corresponding provision of the enactments repealed by this Act.
- 3 Where an offence for the continuation of which a penalty was provided has been committed under an enactment repealed by this Act, proceedings may be taken under this Act in respect of the continuance of the offence after the commencement of this Act in the same manner as if the offence had been committed under the corresponding provision of this Act.
- 4 (1) Tax shall not be charged on any supply or importation taking place before 1st April 1973.
(2) Notwithstanding anything in section 4 or 5 of this Act or in section 5 of the Customs and Excise Management Act 1979 as applied by section 24 of this Act, goods of which entry is made under section 37 of the Customs and Excise Management Act 1979 shall be treated for the purposes of this paragraph as imported on the date on which entry is so made, except that if the entry is for warehousing the goods shall be treated for the purposes of this paragraph as imported on the date on which they are removed from warehouse.
- 5 Notwithstanding the repeal by this Act of sections 5 and 6 of the Finance Act 1973, the amendments made by those sections shall continue to be deemed always to have had effect.
- 6 Where a vehicle in respect of which purchase tax was remitted under section 23 of the Purchase Tax Act 1963 (vehicles acquired for use outside the United Kingdom) is brought back to the United Kingdom the vehicle shall not, when brought back, be treated as imported for the purpose of value added tax chargeable on the importation of goods.
- 7 Sections 252 and 254 of the Local Government Act 1972 and section 215 of the Local Government (Scotland) Act 1973 shall apply in relation to section 20(6) of this Act as they applied to section 15(6) of the Finance Act 1972.
- 8 The repeal by this Act of section 6(4) of the Finance Act 1974 shall not affect any appointment to a panel of chairmen made by the Treasury before the passing of that Act.
- 9 Where there were in force immediately before 21st April 1975 arrangements between the Commissioners and any taxable person for supplies made by him (or

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such supplies made by him as were specified in the arrangements) to be treated as taking place at times or on dates which, had section 5(5) of this Act been in force when the arrangements were made, could have been provided for by a direction under that section, he shall be treated for the purposes of that section as having requested the Commissioners to give a direction thereunder to the like effect, and the Commissioners may give a direction (or a general direction applying to cases of any class or description specified in the direction) accordingly.

- 10 Section 26 of this Act applies where goods are imported on or after 1st August 1977.
- 11 Section 17(2)(a) of the Interpretation Act 1978 shall apply in relation to any order or regulations modified by paragraph 28 of Schedule 6 to the Finance Act 1977 as if that paragraph were not repealed by this Act; and accordingly where by virtue of that paragraph there is a reference in any such order or regulations to sections 3 and 4 of, section 3(9) of, section 6(3) of, or paragraph 6 of Schedule 2 to the Finance Act 1972 there shall be substituted respectively a reference to sections 14 and 15 of, section 14(10) of, section 3(3) of, or paragraph 6 of Schedule 2 to this Act.
- 12 Anything begun before 1st January 1978 under any provision of Part I of the Finance Act 1972 which by virtue of paragraph 30 of Schedule 6 to the Finance Act 1977 could be continued under that Part of the said Act of 1972 as amended by the said Act of 1977 may be continued under this Act.
- 13 Any reference in this Act to things done, suffered or occurring in the past which corresponds to such a reference in Part I of the Finance Act 1972 which by virtue of paragraph 31 of Schedule 6 to the Finance Act 1977 was construed as including a reference to things done, suffered or occurring before 1st January 1978 shall continue to be so construed.
- 14 Any Treasury order or Commissioners' regulations made before 1st January 1978 and by virtue of paragraph 32 of Schedule 6 to the Finance Act 1977 having effect at the commencement of this Act as if made under a provision repealed by this Act shall continue in force and have effect as if made under the corresponding provision of this Act, subject however to the exercise of any power in Part I of the Finance Act 1972 to vary or revoke the order or regulations and to any such power implied in this Act.
- 15 References in any documents to provisions of Part I of the Finance Act 1972 as in force before 1st January 1978 and by virtue of paragraph 33 of Schedule 6 to the Finance Act 1977 construed after that date as references to provisions repealed by this Act shall be construed as references to the corresponding provisions of this Act
- 16 Section 22 of this Act does not apply where the person liable to pay the outstanding amount of the consideration became insolvent on or before 1st October 1978.
- 17 Sub-paragraphs (2) and (3) of paragraph 4 of Schedule 7 to this Act shall not have effect in relation to any amounts repaid or paid to any person before the passing of the Finance Act 1982.
- 18 Nothing in paragraph 3 of Schedule 9 to this Act shall affect the validity of any Order made under section 6 of the Isle of Man Act 1979 and, without prejudice to section 17 of the Interpretation Act 1978, for any reference in any such Order to any enactment repealed by this Act there shall be substituted a reference to the corresponding provision of this Act.