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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, SCHEDULE 19. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 19

Section 177

#### PART 3: TRANSITIONAL PROVISION

##### *Approvals given for purposes of section 461 or 461C of ICTA*

- 1 Anything which, as a result of section 461(11) or 461A(4) of ICTA, is treated as having been done by HMRC Commissioners on a particular date under a provision of ICTA repealed by this Act is to continue to be treated as having been done by them on that date under the provision of this Part corresponding to that repealed provision, despite the fact that neither section 461(11) nor section 461A(4) of ICTA is rewritten in this Act.

##### *General transitional provision in relation to provisions re-enacted in Part 3 of this Act*

- 2 (1) This paragraph applies where any provision of this Part of this Act re-enacts (with or without modification) an enactment repealed by this Part of this Act.
- (2) The repeal and re-enactment does not affect the continuity of the law.
- (3) Any subordinate legislation or other thing which—
- (a) has been made or done, or has effect as if made or done, under or for the purposes of the repealed provision, and
  - (b) is in force or effective in relation to accounting periods of friendly societies ending on 31 December 2012,
- has effect in relation to subsequent accounting periods of friendly societies as if made or done under or for the purposes of the corresponding provision of this Part of this Act.
- (4) Any reference (express or implied) in any enactment, instrument or document to a provision of this Part of this Act is to be read as including, in relation to times, circumstances or purposes in relation to which the corresponding repealed provision had effect, a reference to that corresponding provision.
- This sub-paragraph applies only so far as the context permits.
- (5) Any reference (express or implied) in any enactment, instrument or document to a repealed provision is to be read, in relation to times, circumstances or purposes in relation to which the corresponding provision of this Part of this Act has effect, as a reference or (as the context may require) as including a reference to that corresponding provision.
- This sub-paragraph applies only so far as the context permits.
- (6) This paragraph is subject to any specific transitional, transitory or saving provision made by or under this Schedule.

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- (7) The generality of this paragraph is not to be affected by specific transitional, transitory or saving provision made by or under this Schedule.
- (8) This paragraph has effect instead of section 17(2) of the Interpretation Act 1978.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2012, SCHEDULE 19.