

## SCHEDULES

### SCHEDULE 8

#### CONSEQUENTIAL, TRANSITIONAL, TRANSITORY AND SAVING PROVISION

#### PART 2

##### SPECIFIC CONSEQUENTIAL PROVISION

##### *Interpretation Act 1978*

20 After section 23 (application to other instruments) insert—

##### **“23ZA Retained direct EU legislation**

- (1) The provisions of this Act (except sections 1 to 4, 13 and 19(2)) apply, so far as applicable and unless the contrary intention appears, to any retained direct EU legislation so far as it—
  - (a) is amended by an Act, subordinate legislation or devolution legislation, and
  - (b) is not subordinate legislation,as they apply to an Act passed at the corresponding time.
- (2) In their application by virtue of subsection (1)—
  - (a) section 10 has effect as if the reference to the passing of the Act were a reference to the corresponding time,
  - (b) section 11 has effect as if the second reference to an Act included a reference to the retained direct EU legislation so far as unamended (as well as a reference to that legislation so far as amended), and
  - (c) section 16(1) has effect as if the reference to the repealing Act not being passed were a reference to the repeal not having been made.
- (3) References in this Act to the repeal of an enactment are to be read, in the case of an enactment which is retained direct EU legislation, as references to the revocation of the enactment.
- (4) In Schedule 1—
  - (a) in the definition of “Commencement”, the references to an enactment do not include any retained direct EU legislation other than—
    - (i) any such legislation to which subsection (1) applies, or
    - (ii) any instrument made on or after exit day under any retained direct EU legislation, and

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**Status:** This is the original version (as it was originally enacted).

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- (b) in the definitions of “The Corporation Tax Acts” and “The Income Tax Acts”, the references to an enactment do not include any retained direct EU legislation.
- (5) For the application of this Act to retained direct EU legislation which is subordinate legislation, see section 23(1) and (2).
- (6) In this section—
- “corresponding time” means the time when the amending Act, subordinate legislation or devolution legislation was passed or (as the case may be) made, and
  - “devolution legislation” means—
    - (a) an Act of the Scottish Parliament,
    - (b) a Measure or Act of the National Assembly for Wales,
    - (c) Northern Ireland legislation (for the meaning of which see section 24(5)), or
    - (d) an instrument made under anything falling within paragraph (a), (b) or (c).”