

SCHEDULE 1

Regulation 60

TRANSITIONAL PROVISIONS AND SAVINGS

PART 1

GENERAL PROVISIONS

Continuity of the law

1. The revocation of provisions and their making in a rewritten form in these Regulations does not affect the continuity of the law.

2. Paragraph 1 does not apply to any change in the law made by these Regulations.

3. Anything which—

(a) has been done, or has effect as if done, under or for the purposes of a provision of the revoked Regulations, and

(b) is in force or effective immediately before the commencement of these Regulations,

has effect after that commencement as if done under or for the purposes of the corresponding provision of these Regulations.

4. Any reference (express or implied) in these Regulations or any document made under these Regulations to—

(a) a provision of these Regulations, or

(b) things done or falling to be done under or for the purposes of a provision of these Regulations,

is to be read as including, in relation to times, circumstances or purposes in relation to which any corresponding provision of the revoked Regulations had effect, a reference to the provision of the revoked Regulations or to things done or falling to be done under or for the purposes of the provision of the revoked Regulations.

5. Any reference (express or implied) in these Regulations to—

(a) a provision of the Act, or

(b) things done or falling to be done under or for the purposes of a provision of the Act,

is to be read as including, in relation to times, circumstances or purposes in relation to which any corresponding provision repealed by the Act had effect, a reference to the repealed provision or to things done or falling to be done under or for the purposes of the repealed provision.

6. Any reference (express or implied) in these Regulations to contractors, sub-contractors, construction operations or similar concepts created by the Act is to be read as including, in relation to times, circumstances or purposes in relation to which any corresponding concept which has been superseded by the Act had effect, a reference to the superseded concept.

7. Paragraphs 4, 5 and 6 apply only in so far as the context permits.

8. Paragraph 6 is without prejudice to the generality of paragraph 5.

9. These Regulations have effect in relation to sums liable, under the Income Tax (Sub-contractors in the Construction Industry) Regulations 1993(1), to be deducted or accounted for in

(1) S.I.1993/743, as amended by S.I. 1995/217, S.I. 1995/448, S.I. 1996/981, S.I. 1998/2622, S.I.1999/825, S.I.1999/2159, S.I. 200/1151, S.I.200/1880, S.I.2000/2742, S.I. 2001/1531, S.I. 2002/2225, S.I.2003/536 and S.I. 2004/1075.

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respect of payments made before the appointed day as if the sum had been liable to be deducted or accounted for under these Regulations.

10. Paragraph 9 is without prejudice to the generality of paragraphs 1 to 8.

11. Paragraphs 1 to 10 have effect instead of paragraph (b) of section 17(2) of the Interpretation Act 1978(2).

General saving for old savings

12.—(1) The revocation by these Regulations of a provision previously revoked subject to savings does not affect the continued operation of those savings.

(2) The revocation by these Regulations of a saving on the previous revocation of a provision does not affect the operation of the saving in so far as it is not specifically reproduced in these Regulations but remains capable of having effect.

Interpretation

13. In this Part of this Schedule, “the revoked Regulations” means the Regulations which are revoked by these Regulations.

PART 2

SPECIFIC PROVISIONS

Interest on unpaid amounts: disapplication of regulation 14 for tax years before the tax year ending 5th April 1993

1. Regulation 14 (interest on amounts overdue) does not apply in relation to unpaid amounts in respect of a tax year ending on or before 5th April 1992.

Interest on overpaid tax: disapplication of regulation 15 for tax years before the tax year ending 5th April 1993

2. Regulation 15 (interest on overpaid amount) does not apply to tax which was paid by an employer in respect of a tax year ending on or before 5th April 1993.