



Interpretation Act 1978

1978 CHAPTER 30

Supplementary

[^{F1}23ZA [^{F2}Assimilated direct] 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 [^{F3}assimilated direct] 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 [^{F3}assimilated direct] 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 [^{F3}assimilated direct] 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 [^{F3}assimilated direct] legislation other than—
 - (i) any such legislation to which subsection (1) applies, ^{F4}...
 - [any instrument made on or after exit day under [^{F3}assimilated direct]
 - ^{F5}(ia) CAP legislation as defined in section 2 of the Direct Payments to Farmers (Legislative Continuity) Act 2020, or]

Changes to legislation: There are currently no known outstanding effects for the Interpretation Act 1978, Section 23ZA. (See end of Document for details)

- (ii) any instrument [^{F6}, not falling within sub-paragraph (ia),] made on or after [^{F7}IP completion day] under any [^{F3}assimilated direct] legislation, and
- (b) in the definitions of “The Corporation Tax Acts” and “The Income Tax Acts”, the references to an enactment do not include any [^{F3}assimilated direct] legislation.
- (5) For the application of this Act to [^{F3}assimilated direct] 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—
- an Act of the Scottish Parliament,
 - a Measure or Act of the National Assembly for Wales,
 - Northern Ireland legislation (for the meaning of which see section 24(5)), or
 - an instrument made under anything falling within paragraph (a), (b) or (c).]

Textual Amendments

- F1** S. 23ZA inserted (4.7.2018) by [European Union \(Withdrawal\) Act 2018 \(c. 16\), s. 25\(4\), Sch. 8 para. 20](#) (with s. 19, Sch. 7 para. 26, Sch. 8 para. 37); S.I. 2018/808, reg. 3(g)(ii)
- F2** Words in s. 23ZA heading substituted (1.1.2024) by [Retained EU Law \(Revocation and Reform\) Act 2023 \(c. 28\), s. 22\(3\), Sch. 2 para. 2\(3\)\(a\)](#) (with s. 22(6)); S.I. 2023/1363, reg. 3(e)
- F3** Words in s. 23ZA substituted (1.1.2024) by [Retained EU Law \(Revocation and Reform\) Act 2023 \(c. 28\), s. 22\(3\), Sch. 2 para. 2\(3\)\(b\)](#) (with s. 22(6)); S.I. 2023/1363, reg. 3(e)
- F4** Word in s. 23ZA(4)(a)(i) omitted (30.4.2020) by virtue of [The Direct Payments to Farmers \(Legislative Continuity\) Act 2020 \(Consequential Amendments\) Regulations 2020 \(S.I. 2020/463\), regs. 1\(1\), 2\(3\)\(a\)](#)
- F5** S. 23ZA(4)(a)(ia) inserted (30.4.2020) by [The Direct Payments to Farmers \(Legislative Continuity\) Act 2020 \(Consequential Amendments\) Regulations 2020 \(S.I. 2020/463\), regs. 1\(1\), 2\(3\)\(b\)](#)
- F6** Words in s. 23ZA(4)(a)(ii) inserted (30.4.2020) by [The Direct Payments to Farmers \(Legislative Continuity\) Act 2020 \(Consequential Amendments\) Regulations 2020 \(S.I. 2020/463\), regs. 1\(1\), 2\(3\)\(c\)](#)
- F7** Words in s. 23ZA(4)(a)(ii) substituted (31.1.2020) by [European Union \(Withdrawal Agreement\) Act 2020 \(c. 1\), s. 42\(7\), Sch. 5 para. 11](#) (with s. 38(3)); S.I. 2020/75, reg. 4(n)(iii)

Changes to legislation:

There are currently no known outstanding effects for the Interpretation Act 1978, Section 23ZA.