

## SCHEDULE 1

### 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 relevant payments, relevant payments exceeding the PAYE threshold or similar concepts created by these Regulations is to be read as including, in relation to times, circumstances or purposes in relation to which any corresponding concept of the revoked Regulations had effect, a reference to the concept of the revoked Regulations.

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

(a) a provision of ITEPA, or

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

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be read as including, in relation to times, circumstances or purposes in relation to which any corresponding provision repealed by ITEPA had effect, a reference to the repealed provision or to things done or falling to be done under or for the purposes of the repealed provision.

7. Any reference (express or implied) in these Regulations to general earnings, PAYE income or similar concepts created by ITEPA 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in relation to times, circumstances or purposes in relation to which any corresponding concept which has been superseded by ITEPA had effect, a reference to the superseded concept.

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

**Status:** This is the original version (as it was originally made).

**9.** Paragraph 5 is without prejudice to the generality of paragraph 4 and paragraph 7 is without prejudice to the generality of paragraph 6.

**10.** These Regulations have effect in relation to tax liable, under the Income Tax (Employments) Regulations 1993<sup>(1)</sup> or section 710 of ITEPA<sup>(2)</sup>, to be deducted or accounted for in respect of payments made before 6th April 2004 as if the tax had been liable to be deducted or accounted for under these Regulations.

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

**12.** Paragraphs 1 to 11 have effect instead of paragraph (b) of section 17(2) of the Interpretation Act 1978<sup>(3)</sup>.

#### *General saving for old savings*

**13.—(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*

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

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(1) [S.I. 1993/744](#); relevant amending instruments are [S.I. 1993/2276](#), [S.I. 1994/775](#), [S.I. 1994/1212](#), [S.I. 1995/447](#), [S.I. 1995/853](#), [S.I. 1995/1223](#), [S.I. 1995/1284](#), [S.I. 1996/804](#), [S.I. 1996/980](#), [S.I. 1996/1312](#), [S.I. 1996/2381](#), [S.I. 1996/2554](#), [S.I. 1996/2631](#), [S.I. 1997/214](#), [S.I. 1998/1891](#), [S.I. 1998/2484](#), [S.I. 1999/70](#), [S.I. 1999/2155](#), [S.I. 2002/680](#), [S.I. 2003/536](#), and [S.I. 2003/2494](#).

(2) Section 710 of ITEPA was amended by section 145(6) of the Finance Act 2003 (c. 14).

(3) 1978 c. 30.