

SCHEDULE 1

TRANSITIONAL PROVISIONS AND SAVINGS

PART 1

GENERAL PROVISIONS

Continuity of the law

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be read as including, in relation to times, circumstances or purposes in relation to which any corresponding provision repealed by ITEPA had effect, a reference to the repealed provision or to things done or falling to be done under or for the purposes of the repealed provision.