

PART 49 Commencement, Repeals, Transitional Provisions, Etc.

Commencement. 1097.—(1) Except where otherwise provided by or under this Act, this Act shall be deemed to have come into force—

(a) in relation to income tax, for the year 1997-98 and subsequent years of assessment,

(b) in relation to corporation tax, for accounting periods ending on or after the 6th day of April, 1997, and

(c) in relation to capital gains tax, for the year 1997-98 and subsequent years of assessment.

(2) So much of any provision of this Act as—

(a) authorises the making, variation or revocation of any order or regulation or other instrument,

(b) relates to the making of a return, the furnishing of a certificate or statement or the giving of any information, including any such provision which imposes a duty or obligation on—

(i) the Revenue Commissioners or on an inspector or other officer of the Revenue Commissioners, or

(ii) any other person,

(c) imposes a fine, forfeiture or penalty,

(d) (i) except where the tax concerned is all income tax for years of assessment before the year 1997-98, confers any power or imposes any duty or obligation the exercise or performance of which operates or may operate in relation to income tax for more than one year of assessment,

(ii) except where the tax concerned is all corporation tax for accounting periods ending before the 6th day of April, 1997, confers any power or imposes any duty or obligation the exercise or performance of which operates or may operate in relation to corporation tax for more than one accounting period, and

(iii) except where the tax concerned is all capital gains tax for years of assessment before the year 1997-98, confers any power or imposes any duty or obligation the exercise or performance of which operates or may operate in relation to capital gains tax for more than one year of assessment,

and

(e) relates to any tax or duty, other than income tax, corporation tax or capital gains tax,

shall be deemed to have come into force on the 6th day of April, 1997, in substitution for the corresponding provisions of the repealed enactments.

(3) For the purposes of subsection (2), anything done under or in connection with the provisions of the repealed enactments which correspond to the provisions of this Act referred to in that subsection shall be deemed to have been done under or in connection with the provisions of this Act to which those provisions of the repealed enactments correspond; but nothing in this subsection shall affect the operation of subsections (3) and (4) of section 1102.

(4) Notwithstanding subsection (2), any provision of the repealed enactments which imposes a fine, forfeiture, penalty or punishment for any act or omission shall, in relation to any act or omission which took place or began before the 6th day of April, 1997, continue to apply in substitution for the provision of this Act to which it corresponds.

(5) If, and in so far as, by virtue of subsection (2), a provision of this Act operates from the 6th day of April, 1997, in substitution for a provision of the repealed enactments, any order or regulation made or having effect as if made, and any thing done or having effect as if done, under the excluded provision before that date shall be treated as from that date as if it were an order or regulation made or a thing done under that provision of this Act.