

Saving for enactments not repealed. 1099.—This Act (other than subsections (2) to (4) of section 1102) shall apply subject to so much of any Act as contains provisions relating to or affecting income tax, corporation tax or capital gains tax as—

(a) is not repealed by this Act, and

(b) would have operated in relation to those taxes respectively if this Act had not been substituted for the repealed enactments.