

Transitional provisions. VATA s. 16(6) and (7) and FA 2010 s. 117(2)(d)

124.—(1) The Revenue Commissioners shall have all the jurisdictions, powers and duties in relation to value-added tax under this Act which they had before the passing of this Act.

(2) The continuity of the operation of the law relating to value-added tax shall not be affected by the substitution of this Act for the repealed enactment.

(3) Any reference, whether express or implied, in any enactment or document (including this Act and any enactment amended by this Act)—

(a) to any provision of this Act, or

(b) to things done or to be done under or for the purposes of any provision of this Act,

shall, if and in so far as the nature of the reference permits, be construed as including, in relation to the times, years or periods, circumstances or purposes in relation to which the corresponding provision in the repealed enactment applied or had applied, a reference to, or, as the case may be, to things done or to be done under or for the purposes of, that corresponding provision.

(4) Any reference, whether express or implied, in any enactment or document (including the repealed enactment and enactments passed and documents made after the passing of this Act)—

(a) to any provision of the repealed enactment, or

(b) to things done or to be done under or for the purposes of any provision of the repealed enactment,

shall, if and in so far as the nature of the reference permits, be construed as including, in relation to the times, years or periods, circumstances or purposes in relation to which the corresponding provision of this Act applies, a reference to, or as the case may be, to things done or deemed to be done or to be done under or for the purposes of, that corresponding provision.

(5) All instruments, documents, determinations, authorisations, letters or notices of appointment made or issued under the repealed enactment and in force immediately before the commencement of this Act shall continue in force as if made or issued under this Act.

(6) The validity of any determination made under subsection (3E) of section 8 of the Principal Act of the Finance Act 2010 ) before 8 March 2008 by an authorised officer within the meaning of such subsection (3E) shall not be affected by paragraph (c) of subsection (1) of the Finance Act 2010 , and any such determination shall continue in force as if such paragraph (c) had not been enacted.

(7)(a) Every taxable dealer to whom section 12B or 12C of the repealed enactment applied shall, in addition to records required to be kept in accordance with any provision of Chapter 7 of Part 9 and

regulations, keep a record of—

(i) the name and address of each person from whom the taxable dealer purchased or acquired a means of transport or, as the case may be, agricultural machinery in the period from 1 January 2010 to 30 June 2010 in relation to which the taxable dealer deducted residual tax in accordance with such section 12B or 12C, as the case may be,

(ii) the date on which such means of transport or agricultural machinery was so purchased or acquired,

(iii) the amount of the residual tax so deducted in relation to each such means of transport or agricultural machinery, and

(iv) the vehicle registration number of each such means of transport or, as the case may be, details of the make, model and, where appropriate, the year of manufacture, the engine number and registration number of each such agricultural machine.

(b) A taxable dealer to whom section 12B or 12C of the repealed enactment applied shall, on receipt of a notice in writing to that effect from an officer of the Revenue Commissioners, furnish to that officer within the time specified in the notice (which shall not be less than 21 days from the date of the notice), or to such other officer of the Commissioners as may be specified in the notice, a copy of the information required to be kept by the taxable dealer under paragraph (a).