

Repeals. 1098.—(1) The enactments mentioned in column (2) of Schedule 30 (which in this Act are referred to as “the repealed enactments”) are hereby repealed as on and from the 6th day of April, 1997, to the extent specified in column (3) of that Schedule.

(2) Subsection (1) shall come into force in accordance with section 1097, and accordingly, except where otherwise provided by that section, this Act shall not apply—

(a) to income tax for the year 1996-97 or any previous year of assessment,

(b) to corporation tax for accounting periods ending before the 6th day of April, 1997, and

(c) to capital gains tax for the year 1996-97 or any previous year of assessment,

and the repealed enactments shall continue to apply—

(i) to income tax for any year mentioned in paragraph (a),

(ii) to corporation tax for any period mentioned in paragraph (b), and

(iii) to capital gains tax for any year mentioned in paragraph (c),

to the same extent that they would have applied if this Act had not been enacted.