

Continuity and construction of certain references to old and new law. 1102.—(1) The Revenue Commissioners shall have all the jurisdictions, powers and duties in relation to tax under this Act which they had before the passing of this Act.

(2) The continuity of the operation of the law relating to income tax, corporation tax and capital gains tax shall not be affected by the substitution of this Act for the repealed enactments.

(3) Any reference, whether express or implied, in any enactment or document (including this Act and any Act 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to the times, years or periods, circumstances or purposes in relation to which the corresponding provision in the repealed enactments applied or had applied, a reference to, or, as the case may be, to things done or to be done under or for the purposes of that corresponding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(4) Any reference, whether express or implied, in any enactment or document (including the repealed enactments and enactments passed and documents made after the passing of this Act)—

(a) to any provision of the repealed enactments, or

(b) to things done or to be done under or for the purposes of any provision of the repealed enactments,

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) Notwithstanding any other provision of this Act, no act, whether of commission or omission, which was committed or occurred before the 6th day of April, 1997, and was not an offence at the time of commission or omission, shall be an offence in the period from the 6th day of April, 1997, to the date of the passing of this Act.