

Saver for arrangements made under section 362 of Income Tax Act, 1967. FA87 s23(2) 835.—Notwithstanding the repeal of section 362 of the Income Tax Act, 1967 , by section 23 (1) of the Finance Act, 1987 , where before the 9th day of July, 1987, an order was made under section 362 of the Income Tax Act, 1967 , the arrangement to which the order relates shall continue to have the force of law.