

## **Things done in anticipation of the enactment of this Act**

**197.** (1) All acts and things done by or on behalf of the Director General in preparation for or in anticipation of the enactment of this Act and any expenditure incurred in relation thereto shall be deemed to have been authorized under this Act, provided that the acts and things done are consistent with the general intention and purposes of this Act, and all rights and obligations acquired or incurred as a result of the doing of those acts or things including any expenditure incurred in relation thereto shall upon the coming into operation of this Act be deemed to be the rights and obligations of the Director General.

(2) Where any approval in respect of registration under Part IV is given and where any appointment in respect of an approved refund agent under section 61 or an agent under section 65 or a tax agent under section 170 is granted before the effective date, such registration or appointment shall be deemed to be made under this Act.

(3) Such approval given or appointment granted under subsection (2) shall only have effect from the effective date.