

*These notes refer to the Tax Credits Act 1999 (c.10)
which received Royal Assent on 30 June 1999*

TAX CREDITS ACT 1999

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Section 16: Northern Ireland

Section 16(1) provides for WFTC and DPTC to be excepted matters under the Northern Ireland Act 1998 and outside the legislative competence of the Northern Ireland Assembly. Tax matters in general are excepted from the authority of the Northern Ireland Assembly and administered on a UK wide basis by the Inland Revenue. As WFTC/DPTC will be administered by the Inland Revenue, it has been agreed that they should be excepted matters.

Section 16(2) and (3) provide that the Northern Ireland Assembly may amend or repeal the Employment Rights (Northern Ireland) Order 1996, as amended or applied by Schedule 3 to the Bill, provided that the amendment or repeal affects employment rights generally. The fact that WFTC/DPTC are excepted matters would otherwise prevent this.