

*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 20: Short title, commencement and extent.

Section 20(2) provides for the Act to come into force on 5 October 1999 except for the transitional provision in section 19(1), which comes into force on the passing of the Act; the provisions relating to the requirement for employers to pay the tax credits which come into force on 6 April 2000; and the provisions relating to the fast-track gateway to DPTC, which come into force on 1 October 2000.

Section 20(3) provides for the Act to extend to Northern Ireland.

Schedules

The Schedules provide the details of the amendments to the social security legislation which are needed to effect the renaming and the transfer of functions.