

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

# **TAX CREDITS ACT 1999**

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## **EXPLANATORY NOTES**

### **COMMENCEMENT**

16. The Act will come into force on 5 October 1999, except for the transitional provisions in section 17(1) (which come into force at Royal Assent), 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).