



# Tax Credits Act 1999

## 1999 CHAPTER 10

### *Miscellaneous and supplemental*

#### **18 Interpretation**

In this Act, except where the context otherwise requires—

“appeal tribunal” means an appeal tribunal constituted under Chapter I of Part I of the Social Security Act 1998 or Chapter I of Part II of the Social Security (Northern Ireland) Order 1998;

“the Board” means the Commissioners of Inland Revenue;

“the Department” means the Department of Health and Social Services for Northern Ireland;

“employer” and “employee” shall be construed in accordance with section 6 above;

“General Commissioners” and “Special Commissioners” have the same meanings as in the Taxes Management Act 1970;

“payment period” means a period for which amounts are payable to a person by virtue of—

- (a) section 128(3) of the Social Security Contributions and Benefits Act 1992 (family credit) or section 129(6) of that Act (disability working allowance); or
- (b) section 127(3) or 128(6) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (corresponding provision for Northern Ireland);

“tax credit” means working families' tax credit or disabled person's tax credit;

“tax year” means any period of a year beginning on 6th April.