

## **EXPLANATORY NOTES**

### **WELFARE BENEFITS UP-RATING ACT 2013**

#### **INTRODUCTION**

#### **BACKGROUND**

#### **SUMMARY**

#### **ACT OVERVIEW**

#### **TERRITORIAL EXTENT**

**Territorial application: Wales**

**Territorial application: Scotland**

**Territorial application: Northern Ireland**

#### **COMMENTARY ON SECTIONS**

Section 1: Up-rating of certain social security benefits for tax years 2014-15 and 2015-16

Section 2: Up-rating of tax credits for tax years 2014-15 and 2015-16

#### **TRANSPOSITION NOTES**

#### **COMMENCEMENT**

#### **HANSARD REFERENCES**