
STATUTORY INSTRUMENTS

1999 No. 3219

The Tax Credits (Payment by Employers) Regulations 1999

Notification to employee of relevant employer or relevant subsequent employer of employee's entitlement to tax credit

5.—(1) Where an employee of a relevant employer becomes entitled to tax credit, or has an award of tax credit renewed for a further award period, the Board shall notify the employee of his entitlement to payment of tax credit in accordance with paragraph (2).

(2) A notification under paragraph (1) shall be in a form provided by the Board and shall contain the following particulars—

- (a) the weekly amount of tax credit to which the employee is entitled;
- (b) the dates (if any) between which the Board will be responsible for payment of tax credit to the employee;
- (c) the dates (if any) between which a named employer of the employee will be responsible for payment of tax credit to the employee;
- (d) the daily rate of tax credit applicable to each calendar day during the period of the award of tax credit to the employee and a table showing the multiples from 1 to 31 of that daily rate;
- (e) the total amount of tax credit to be paid to the employee by a named employer.

(3) Where a person who—

- (a) is entitled to tax credit, and
- (b) was an employee of a relevant employer at the date on which he became entitled to that tax credit,

commences employment with a relevant subsequent employer, the Board shall notify the employee of his entitlement to payment of tax credit in accordance with paragraph (4).

(4) A notification under paragraph (3) shall be in a form provided by the Board and shall contain the following particulars—

- (a) the dates (if any) between which the Board will be responsible for payment of tax credit to the employee;
- (b) the dates (if any) between which a named employer of the employee will be responsible for payment of tax credit to the employee;
- (c) the total amount of tax credit to be paid to the employee by a named employer.