



# Tax Credits Act 1999

## CHAPTER 10

### TAX CREDITS ACT 1999

#### *Main provisions*

- 1 Certain benefits to be known as tax credits
- 2 Transfer of functions relating to tax credits
- 3 Transfer of associated property, rights and liabilities etc
- 4 Special provision for certain contracts

#### *Administration and enforcement*

- 5 General functions of Board
- 6 Payment of tax credit by employers etc
- 7 Rights of employees not to suffer unfair dismissal or other detriment
- 8 Powers to obtain information
- 9 Penalties for fraud etc. and failures to comply
- 10 Penalties: supplementary
- 11 Liability of company directors etc
- 12 Disclosure of information
- 13 Documents and forms

#### *Miscellaneous and supplemental*

- 14 Persons qualifying for disabled person's tax credit
- 15 New category of child care providers for tax credit purposes
- 16 Northern Ireland
- 17 Financial provisions
- 18 Interpretation
- 19 Transitional provision, savings and repeals
- 20 Short title, commencement and extent

*Status: This is the original version (as it was originally enacted).*

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## SCHEDULES

### SCHEDULE 1 — Provision consequential on renaming of benefits

- 1 In the enactments mentioned in paragraphs 2 to 6 below—...
- 2 In the Social Security Contributions and Benefits Act 1992 the...
- 3 In the Social Security Administration Act 1992 the enactments are—...
- 4 In the Social Security Contributions and Benefits (Northern Ireland) Act...
- 5 In the Social Security Administration (Northern Ireland) Act 1992 the...
- 6 In other legislation the enactments are— (a) note (a) to...

### SCHEDULE 2 — Transfer of functions

#### Part I — PROVISIONS CONFERRING FUNCTIONS TRANSFERRED TO TREASURY

- 1 In the Social Security Contributions and Benefits Act 1992—
- 2 Section 150 (annual uprating of benefits) of the Social Security...
- 3 In the Social Security Contributions and Benefits (Northern Ireland) Act...
- 4 Section 132 (annual uprating of benefits) of the Social Security...

#### Part II — PROVISIONS CONFERRING FUNCTIONS TRANSFERRED TO OFFICERS OF BOARD

- 5 In the Social Security Act 1998— (a) section 1(a) (certain...
- 6 In the Social Security (Northern Ireland) Order 1998—

#### Part III — PROVISIONS CONFERRING FUNCTIONS TRANSFERRED TO BOARD

- 7 Such of the provisions of— (a) the Social Security Contributions...
- 8 Such of the provisions of— (a) Chapter II of Part...
- 9 Any subordinate legislation made under any of the provisions mentioned...

#### Part IV — MODIFICATION OF ENACTMENTS

- 10 (1) Section 71 of the Social Security Administration Act 1992...
- 11 The following sections— (a) section 110 of the Social Security...
- 12 The following sections— (a) section 111 of the Social Security...
- 13 The following sections— (a) sections 111A and 112 of the...
- 14 The following sections— (a) section 113 of the Social Security...
- 15 The following sections— (a) section 115A of the Social Security...
- 16 The following sections— (a) sections 182A and 182B of the...
- 17 The words “, family credit” shall cease to have effect...
- 18 (1) The words “Disability working allowance” shall cease to have...
- 19 The following provisions— (a) section 27 of the Social Security...

#### Part V — CONSEQUENTIAL PROVISIONS

#### *References to Secretary of State etc.*

- 20 In accordance with section 2(1) above— (a) section 175 of...
- 21 In relation to tax credit, references in Chapter II of...

#### *References to Department etc.*

- 22 In accordance with section 2(1) above— (a) section 171(1) of...
- 23 In relation to tax credit, references in Chapter II of...

*Social Security Contributions and Benefits Act 1992*

- 24 Section 123(2) of the Social Security Contributions and Benefits Act...
- 25 Section 175(7) of that Act (regulations and orders exercisable only...

*Social Security Administration Act 1992*

- 26 Sub-paragraphs (i) and (ii) of paragraph (a) of subsection (1)...
- 27 Section 189(8) of that Act (orders and regulations which require...

*Social Security Contributions and Benefits (Northern Ireland) Act 1992*

- 28 Section 122(2) of the Social Security Contributions and Benefits (Northern...
- 29 Any power to make regulations conferred by the Social Security...
- 30 Any power under any provision of that Act transferred to...

*Social Security Administration (Northern Ireland) Act 1992*

- 31 Any power to make regulations or orders conferred by the...
- 32 A statutory instrument— (a) which contains (whether alone or with...
- 33 A statutory instrument containing (whether alone or with other provisions)...
- 34 (1) Paragraphs (a) and (b) of subsection (1) of section...
- 35 Any power under any provision of that Act transferred to...

*Social Security (Northern Ireland) Order 1998*

- 36 Any power to make regulations conferred by the Social Security...
- 37 A statutory instrument containing (whether alone or with other provisions)...
- 38 A statutory instrument— (a) which contains (whether alone or with...

SCHEDULE 3 — Rights of employees not to suffer unfair dismissal or other detriment

*The right not to suffer detriment*

- 1 (1) An employee has the right not to be subjected...

*Enforcement of right not to suffer detriment*

- 2 (1) An employee may present a complaint to an employment...

*Right of employee not to be unfairly dismissed: Great Britain*

- 3 (1) After section 104A of the Employment Rights Act 1996...

*Right of employee not to be unfairly dismissed: Northern Ireland*

- 4 (1) After Article 135A of the Employment Rights (Northern Ireland)...

*Appeals to the Employment Appeal Tribunal*

- 5 In section 21(1) of the Employment Tribunals Act 1996 (appeal...

SCHEDULE 4 — Penalties: procedure and appeals

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*Determination of penalties by officer of Board*

- 1 (1) Subject to sub-paragraph (2) below and except where proceedings...

*Provisions supplementary to paragraph 1*

- 2 (1) Where a person who has incurred a penalty under...

*Appeals against penalty determinations*

- 3 (1) An appeal may be brought against the determination of...

*Penalty proceedings before Commissioners*

- 4 (1) An officer of the Board authorised by the Board...

*Penalty proceedings before court*

- 5 (1) Where in the opinion of the Board the liability...

*Mitigation of penalties*

- 6 The Board may in their discretion mitigate any penalty under...

*Time limits for penalties*

- 7 (1) A penalty under section 9(1) above relating to a...

*Interest on penalties*

- 8 (1) After paragraph (o) of section 178(2) of the Finance...

SCHEDULE 5 — Use and exchange of information

*Powers of Board to use information*

- 1 (1) Information which is held— (a) by the Board; or...

*Exchange of information between Board and  
Secretary of State or Department: powers and duties*

- 2 (1) This paragraph applies to information which is held for...  
3 (1) This paragraph applies to information which is held for...

*Exchange of information between Board and authorities  
administering certain benefits: powers and duties*

- 4 (1) This paragraph applies to information which is held for...  
5 (1) The Board may require— (a) an authority administering housing...

*Consequential amendments*

- 6 (1) In subsection (1)(a) of section 122 of the Social...  
7 (1) Section 110 of the Finance Act 1997 (obtaining by...

SCHEDULE 6 — Repeals