

## **EXPLANATORY NOTES**

### **TAX CREDITS ACT 1999**

#### **INTRODUCTION**

#### **SUMMARY AND BACKGROUND**

##### **The new tax credits**

##### **Working Families' Tax Credit**

##### **Disabled Person's Tax Credit**

#### **THE ACT**

#### **COMMENTARY ON SECTIONS**

Section 1: Certain benefits to be known as tax credits

Section 2: Transfer of functions relating to tax credits

Section 3: Property, rights and liabilities

Section 4: Special provisions for certain contracts

Section 5: General functions of Board

Section 6: Payments of tax credits by employers

Section 7: Rights not to suffer unfair dismissal or other detriment

Section 8: Powers to obtain information

Section 9: Penalties for fraud etc. and failures to comply

Section 10: Penalties: supplementary

Section 11: Liability of company directors etc.

Section 12: Disclosure of information

Section 13: Documents and forms

Section 14: Persons qualifying for disabled person's tax credit

Section 15: New category of childcare providers for tax credit purposes

Section 16: Northern Ireland

Section 17: Financial provisions

Section 18: Interpretation

Section 19: Transitional Provisions, savings and repeals

Section 20: Short title, commencement and extent.

**Schedules**

Schedule 1: Provisions consequential on renaming of benefits

Schedule 2: Transfer of functions

**PART IV: MODIFICATION OF ENACTMENTS**

Paragraphs 28-38 relate to Northern Ireland provisions

Schedule 3: Rights not to suffer unfair dismissal or other detriment

Schedule 4: Penalties: Procedure and Appeals

Schedule 5: Information

**COMMENCEMENT**

**PASSAGE THROUGH PARLIAMENT**

**House of Commons**

**House of Lords**

**House of Commons**

**House of Lords**