

*These notes refer to the Tax Credits Act 2002
(c.21) which received Royal Assent on 8 July 2002*

TAX CREDITS ACT 2002

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 1: Tax Credits

Section 27: Rights of employees

111. **Section 27** gives effect to Schedule 1. This provides for the rights of employees not to suffer unfair dismissal or other detriment as a result of the obligations imposed on employers by regulations made under section 25.