
STATUTORY INSTRUMENTS

1999 No. 3219

The Tax Credits (Payment by Employers) Regulations 1999

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

4.—(1) Where—

- (a) an employee of a relevant employer becomes entitled to tax credit, or has an award of tax credit renewed for a further award period, or
- (b) a person who—
 - (i) is entitled to tax credit, and
 - (ii) was an employee of a relevant employer at the date on which he become entitled to that tax credit, commences employment with a relevant subsequent employer,

the Board shall notify the relevant employer or, as the case may be, the relevant subsequent employer of that employee's entitlement to payment of tax credit in accordance with paragraphs (2) to (4).

(2) A notification of entitlement furnished to the relevant employer or the relevant subsequent employer under paragraph (1) ("start notification") shall be in a form provided by the Board and shall contain the following particulars—

- (a) the date of issue of the start notification;
- (b) the name of the employee concerned;
- (c) the employee's national insurance number and (if known) his payroll number;
- (d) the commencement date and the termination date of the period during which the employer is to be responsible for payment of tax credit to the employee;
- (e) the daily rate of tax credit applicable to each calendar day falling within that period and a table showing the multiples from 1 to 31 of that daily rate;
- (f) the total amount of tax credit to be paid to the employee by the employer.

(3) A start notification shall be accompanied by a certificate of payments in a form provided by the Board to be completed by the relevant employer or the relevant subsequent employer in accordance with regulation 9 (termination of relevant employer's or relevant subsequent employer's obligation to pay tax credit prior to the termination date contained in the start notification), and such certificate shall contain the following particulars—

- (a) the name of the employee concerned;
- (b) the employee's national insurance number and (if known) his payroll number;
- (c) the date of issue of the certificate of payments.

(4) The commencement date contained in the start notification—

- (a) where the employee's pay period is one week or of shorter duration, shall not be earlier than 14 days from the date of issue of the start notification, and
- (b) in all other cases, shall not be earlier than 42 days from the date of issue of the start notification.