



Tax Credits Act 1999 (repealed)

CHAPTER 10

TAX CREDITS ACT 1999 (REPEALED)

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.

Changes to legislation: There are currently no known outstanding effects for the Tax Credits Act 1999 (repealed). (See end of Document for details)

SCHEDULES

SCHEDULE 1 — Provision consequential on renaming of benefits

- 1 Provision consequential on renaming of benefits
- 2 Provision consequential on renaming of benefits
- 3 Provision consequential on renaming of benefits
- 4 Provision consequential on renaming of benefits
- 5 Provision consequential on renaming of benefits
- 6 Provision consequential on renaming of benefits

SCHEDULE 2 — Transfer of functions

Part I — PROVISIONS CONFERRING FUNCTIONS TRANSFERRED TO TREASURY

- 1 Transfer of functions
- 2 Transfer of functions
- 3 Transfer of functions
- 4 Transfer of functions

Part II — PROVISIONS CONFERRING FUNCTIONS TRANSFERRED TO OFFICERS OF BOARD

- 5 Transfer of functions
- 6 Transfer of functions

Part III — PROVISIONS CONFERRING FUNCTIONS TRANSFERRED TO BOARD

- 7 Transfer of functions
- 8 Transfer of functions
- 9 Transfer of functions

Part IV — MODIFICATION OF ENACTMENTS

- 10 Transfer of functions
- 11 Transfer of functions
- 12 Transfer of functions
- 13 Transfer of functions
- 14 Transfer of functions
- 15 Transfer of functions
- 16 Transfer of functions
- 17 Transfer of functions
- 18 Transfer of functions
- 19 Transfer of functions

Part V — CONSEQUENTIAL PROVISIONS

References to Secretary of State et ceteralaetc.

- 20 Transfer of functions
- 21 Transfer of functions

References to Department et ceteralaetc.

- 22 Transfer of functions
- 23 Transfer of functions

Social Security Contributions and Benefits Act 1992

- 24 Transfer of functions
- 25 Transfer of functions

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Social Security Administration Act 1992

- 26 Transfer of functions
- 27 Transfer of functions

Social Security Contributions and Benefits (Northern Ireland) Act 1992

- 28 Transfer of functions
- 29 Transfer of functions
- 30 Transfer of functions

Social Security Administration (Northern Ireland) Act 1992

- 31 Transfer of functions
- 32 Transfer of functions
- 33 Transfer of functions
- 34 Transfer of functions
- 35 Transfer of functions

Social Security (Northern Ireland) Order 1998

- 36 Transfer of functions
- 37 Transfer of functions
- 38 Transfer of functions

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

The right not to suffer detriment

- 1 Rights of employees not to suffer unfair dismissal or other detriment

Enforcement of right not to suffer detriment

- 2 Rights of employees not to suffer unfair dismissal or other detriment

Right of employee not to be unfairly dismissed: Great Britain

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

Right of employee not to be unfairly dismissed: Northern Ireland

- 4 Rights of employees not to suffer unfair dismissal or other detriment

Appeals to the Employment Appeal Tribunal

- 5 Rights of employees not to suffer unfair dismissal or other detriment

SCHEDULE 4 — Penalties: procedure and appeals

Determination of penalties by officer of Board

- 1 Penalties: procedure and appeals

Provisions supplementary to paragraph 1

- 2 Penalties: procedure and appeals

Changes to legislation: There are currently no known outstanding effects for the Tax Credits Act 1999 (repealed). (See end of Document for details)

Appeals against penalty determinations

- 3 Penalties: procedure and appeals

Penalty proceedings before Commissioners

- 4 Penalties: procedure and appeals

Penalty proceedings before court

- 5 Penalties: procedure and appeals

Mitigation of penalties

- 6 Penalties: procedure and appeals

Time limits for penalties

- 7 Penalties: procedure and appeals

Interest on penalties

- 8 Penalties: procedure and appeals

SCHEDULE 5 — Use and exchange of information

Powers of Board to use information

- 1 Use and exchange of information

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

- 2 Use and exchange of information
- 3 Use and exchange of information

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

- 4 Use and exchange of information
- 5 Use and exchange of information

Consequential amendments

- 6 Use and exchange of information
- 7 Use and exchange of information

SCHEDULE 6 — Repeals

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