

*Status: Point in time view as at 01/09/2002.*

*Changes to legislation: Tax Credits Act 2002, Paragraph 2 is up to date with all changes known to be in force on or before 13 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 1

#### RIGHTS OF EMPLOYEES

*Right not to suffer detriment: Northern Ireland*

2 (1) The Employment Rights (Northern Ireland) Order 1996 (S.I. 1996/1919 (N.I. 16)) has effect subject to the following amendments.

(2) After Article 70C insert—

#### **Tax credits**

“70D(1) An employee has the right not to be subjected to any detriment by any act, or any deliberate failure to act, by his employer, done on the ground that—

- (a) any action was taken, or was proposed to be taken, by or on behalf of the employee with a view to enforcing, or otherwise securing the benefit of, a right conferred on the employee by regulations under section 25 of the Tax Credits Act 2002,
- (b) a penalty was imposed on the employer, or proceedings for a penalty were brought against him, under that Act, as a result of action taken by or on behalf of the employee for the purpose of enforcing, or otherwise securing the benefit of, such a right, or
- (c) the employee is entitled, or will or may be entitled, to working tax credit.

(2) It is immaterial for the purposes of paragraph (1)(a) or (b)—

- (a) whether or not the employee has the right, or
- (b) whether or not the right has been infringed,

but, for those provisions to apply, the claim to the right and (if applicable) the claim that it has been infringed must be made in good faith.

(3) Paragraphs (1) and (2) apply to a person who is not an employee within the meaning of this Order but who is an employee within the meaning of section 25 of the Tax Credits Act 2002, with references to his employer in those paragraphs (and Articles 71(2) and (4) and 72(1)) being construed in accordance with that section.

(4) Paragraphs (1) and (2) do not apply to an employee if the detriment in question amounts to dismissal (within the meaning of Part 11).”

(3) In Article 71 (complaints to industrial tribunals), after paragraph (1A) insert—

“(1B) A person may present a complaint to an industrial tribunal that he has been subjected to a detriment in contravention of Article 70D.”

(4) In Article 72 (remedies), at the end insert—

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“(7) Where—

- (a) the complaint is made under Article 71(1B) by a person who is not an employee, and
- (b) the detriment to which he is subjected is the termination of his contract with the person who is his employer for the purposes of section 25 of the Tax Credits Act 2002,

any compensation must not exceed the compensation that would be payable under Chapter 2 of Part 11 if the complainant had been an employee and had been dismissed for the reason specified in Article 135B.”

(5) In Article 237(2)(aa) (armed forces)—

- (a) for “Article 68A” substitute “ Articles 68A, 70C and 70D ”, and
- (b) for “that Article” substitute “ those Articles ”.

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