

*Status: Point in time view as at 01/04/2010.*

*Changes to legislation: Tax Credits Act 2002, Paragraph 3 is up to date with all changes known to be in force on or before 08 July 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 be unfairly dismissed: Great Britain*

3 (1) The Employment Rights Act 1996 (c. 18) has effect subject to the following amendments.

(2) For section 104B substitute—

#### “104B Tax credits

(1) An employee who is dismissed shall be regarded for the purposes of this Part as unfairly dismissed if the reason (or, if more than one, the principal reason) for the dismissal is 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 subsection (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) In section 105 (redundancy as unfair dismissal), after subsection (7A) continue to insert—

“(7B) This subsection applies if the reason (or, if more than one, the principal reason) for which the employee was selected for dismissal was one of those specified in subsection (1) of section 104B (read with subsection (2) of that section).”

(4) In section 108(3) (cases where no qualifying period of employment is required) and section 109(2) (cases where upper age limit does not apply), after paragraph (gg) continue to insert—

“(gh) subsection (1) of section 104B (read with subsection (2) of that section) applies.”

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