

EXPLANATORY NOTES

WELFARE BENEFITS UP-RATING ACT 2013

INTRODUCTION

BACKGROUND

SUMMARY

ACT OVERVIEW

TERRITORIAL EXTENT

Territorial application: Wales

Territorial application: Scotland

Territorial application: Northern Ireland

COMMENTARY ON SECTIONS

Section 1: Up-rating of certain social security benefits for tax years 2014-15 and 2015-16

Section 2: Up-rating of tax credits for tax years 2014-15 and 2015-16

TRANSPOSITION NOTES

COMMENCEMENT

HANSARD REFERENCES