



Employment Rights Act 1996

1996 CHAPTER 18

PART X

UNFAIR DISMISSAL

CHAPTER I

RIGHT NOT TO BE UNFAIRLY DISMISSED

Other dismissals

[^{F1}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.]

Status: Point in time view as at 02/03/2010.

Changes to legislation: Employment Rights Act 1996, Section 104B is up to date with all changes known to be in force on or before 07 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)

Textual Amendments

- F1** S. 104B substituted (1.9.2002 for certain purposes, otherwise prosp.) by [Tax Credits Act 2002 \(c. 21\)](#), s. 27, [Sch. 1 para. 3\(2\)](#); S.I. 2002/1727, [art. 2](#)

Status:

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