



Employment Rights Act 1996

1996 CHAPTER 18

PART V

PROTECTION FROM SUFFERING DETRIMENT IN EMPLOYMENT

Rights not to suffer detriment

[^{F1}47D Tax credits

- (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 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) Subsections (1) and (2) apply to a person who is not an employee within the meaning of this Act but who is an employee within the meaning of section 25 of the Tax Credits Act 2002, with references to his employer in those subsections (and sections 48(2) and (4) and 49(1)) being construed in accordance with that section.

Status: Point in time view as at 01/07/2022.

Changes to legislation: Employment Rights Act 1996, Section 47D 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)

(4) Subsections (1) and (2) do not apply to an employee if the detriment in question amounts to dismissal (within the meaning of Part 10).]

Textual Amendments

F1 S. 47D inserted (1.9.2002 for certain purposes, otherwise prosp.) by [Tax Credits Act 2002 \(c. 21\)](#), s. 27, [Sch. 1 para. 1\(2\)](#); S.I. 2002/1727, [art. 2](#)

Status:

Point in time view as at 01/07/2022.

Changes to legislation:

Employment Rights Act 1996, Section 47D 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.