

*These notes refer to the Tax Credits Act 1999 (c.10)  
which received Royal Assent on 30 June 1999*

# **TAX CREDITS ACT 1999**

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## **EXPLANATORY NOTES**

### **INTRODUCTION**

1. These explanatory notes relate to the Tax Credits Act 1999. They have been prepared by the Inland Revenue in order to assist the reader of the Act and to help inform debate on it. They do not form part of the Act and have not been endorsed by Parliament.
2. The notes need to be read in conjunction with the Act. They are not, and are not meant to be, a comprehensive description of the Act. So where a section or part of a section does not seem to require any explanation or comment, none is given.