

*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**

### **COMMENTARY ON SECTIONS**

***Section 1: Certain benefits to be known as tax credits***

*Section 1(1)* effectively converts the existing benefits into tax credits.

*Section 1(2)* gives effect to Schedule 1 which contains the detailed references to family credit and disability working allowance which need to be changed.