

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

TAX CREDITS ACT 1999

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Section 19: Transitional Provisions, savings and repeals

This section provides powers to make regulations for transitional purposes.

Section 19(1) provides that the Board or Treasury may make regulations under the powers transferred in section 2(1) at any time after the Act is passed, if the regulations only come into force after the commencement date. This allows the regulations to be in place, ready to operate from the commencement date.

Section 19(2) ensures the validity of things done on behalf of the Secretary of State, or by the Department of Health and Social Services for Northern Ireland, before the transfer date in relation to the tax credits, and enables the actions to be continued by the Board, or by an officer of the Board, after transfer.

Section 19(3) provides that things done before transfer on behalf of the Secretary of State, or by the Department of Health and Social Services for Northern Ireland, should be treated as if they were performed by the Treasury, Board or by an officer of the Board in order to allow administration to continue.

Section 19(4) provides for Schedule 6, with the details of the necessary repeals, to have effect.