

*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 3: Property, rights and liabilities***

*Section 3(1)* provides that the property, rights and liabilities relating to the functions being transferred to the Treasury will also be transferred. The primary purpose of this is to allow for the transfer of contracts.

*Section 3(2)* is the same provision as section 3(1), in relation to the functions being transferred to the Board.

*Section 3(3)* limits the transfer so that it does not apply to property, rights or liabilities which are subject to proceedings commenced before the transfer takes effect.

*Section 3(4)* provides for the transfer of staff currently employed in the Northern Ireland Civil Service to the Home Civil Service. This will be by Order in Council.

*Section 3(5)* provides that the statutory instrument containing the Order shall be made by negative resolution by both Houses of Parliament.