

*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 8: Powers to obtain information

Section 8(1) provides that s.20 and s.20B of the Taxes Management Act 1970 (TMA) will apply in relation to employers' compliance with the regulations under section 6. These sections relate to the powers of the Inland Revenue to call for documents. Provision for penalties for non compliance in relation to tax credits are in section 9(3)(c) and (5)(c).

Section 8(2) provides for consequential changes to references in s.20 and s.20B for the purposes of applying those sections to the tax credit regulations for employers.