

*These notes refer to the Tax Credits Act 2002  
(c.21) which received Royal Assent on 8 July 2002*

# **TAX CREDITS ACT 2002**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 3: Supplementary**

##### ***Section 64: Northern Ireland***

222. This section amends the Northern Ireland Act 1998 to make the new tax credits, child benefit and guardian's allowance excepted matters in Northern Ireland.
223. *Subsection (4)* provides that the Northern Ireland Assembly may amend or repeal any provisions of the Employment Rights (Northern Ireland) Order 1996 dealt with in Schedule 1 (in particular, when consolidating employment legislation), provided that the amendment or repeal affects employment rights generally. The fact that tax credits are excepted matters would otherwise prevent this.