
STATUTORY INSTRUMENTS

1999 No. 3219

SOCIAL SECURITY TAXES

The Tax Credits (Payment by Employers) Regulations 1999

Made - - - - 2nd December 1999

Laid before Parliament 3rd December 1999

Coming into force 6th April 2000

**THE TAX CREDITS (PAYMENT BY
EMPLOYERS) REGULATIONS 1999**

1. Citation and commencement
 2. Interpretation
 3. Definition of “relevant employer” and “relevant subsequent employer”
 4. Notification to relevant employer or relevant subsequent employer of employee’s entitlement to payment of tax credit
 5. Notification to employee of relevant employer or relevant subsequent employer of employee’s entitlement to tax credit
 6. Relevant employer’s or relevant subsequent employer’s obligation to pay tax credits
 7. Funding of payment by relevant employer or relevant subsequent employer of tax credit
 8. Application for funding from the Board
 9. Termination of relevant employer’s or relevant subsequent employer’s obligation to pay tax credit prior to the termination date contained in the start notification
 10. Obligations of relevant employer or relevant subsequent employer and employee on termination of employer’s obligation to pay tax credit prior to the termination date contained in the start notification
 11. Board’s obligations following termination of employer’s obligation to pay tax credit prior to the termination date contained in the start notification
 12. Formal determination of tax credit funding
 13. Recovery of tax credit funding
 14. Inspection of employer’s records
- Signature
Explanatory Note