
STATUTORY INSTRUMENTS

2016 No. 1083 (C. 76)

**CHILDCARE
PAYMENT SCHEME**

**The Childcare Payments Act 2014
(Commencement No. 2) Regulations 2016**

Made - - - - 9th November 2016

The Treasury, in exercise of the powers conferred on them by sections 69(2)(n) and 75(2) and (3) of the Childcare Payments Act 2014⁽¹⁾, make the following Regulations:

Citation and interpretation

1.—(1) These Regulations may be cited as the Childcare Payments Act 2014 (Commencement No. 2) Regulations 2016.

(2) In these Regulations—

“the Act” means the Childcare Payments Act 2014;

“the childcare payments scheme” means the scheme created by the Act, which provides for HMRC to make top-up payments, to eligible persons, to be used towards the cost of qualifying childcare for qualifying children;

“the trial” means a test of all the systems required to deliver the childcare payments scheme, which the Treasury considers necessary and which will run for six months from 14th November 2016 to 15th May 2017 and will involve a range of parents and others responsible for children.

Commencement of provisions of the Act for the purposes of the trial

2. The day appointed for the coming into force of the following provisions of the Act, for the purposes of the trial, is 14th November 2016—

- (a) sections 1 and 2;
- (b) sections 4 to 11;
- (c) sections 13 to 25;
- (d) section 30;
- (e) sections 32 to 38;

- (f) sections 40 to 42;
- (g) sections 44 to 62;
- (h) sections 66 and 67; and
- (i) section 73(2) to (4).

Commencement and adaptation of section 3 of the Act for the purposes of the trial

3. For the purposes of the trial, the day appointed for the coming into force of section 3 of the Act is 14th November 2016 and that section is adapted as follows—

- (a) in subsections (1)(b), (2), (3) and (4) for “6 to 13” substitute “6 to 11 and 13”;
- (b) in subsection (1)(b) for “9 to 13” substitute “9 to 11 and 13”.

9th November 2016

Stephen Barclay
Robert Syms
Two of the Lord’s Commissioners of Her
Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations will bring into force those sections of the Childcare Payments Act 2014 (c. 28) (“the Act”) that are set out in regulation 2, for the purposes of the trial, which will run for 6 months from 14th November 2016 to 15th May 2017.

Regulation 3 provides that the condition of eligibility contained in section 12 of the Act relating to a person and their partner not being in a relevant childcare scheme does not apply and need not be met during the trial. Section 12 of the Act is not in force during the trial. The other provisions that have not yet come into force are sections 39, 63 and 64 of the Act relating to the withdrawal of existing tax exemptions.

A full Impact Assessment of the effect that the childcare payments scheme will have on the costs of business and the voluntary sector was published on 10th June 2014 alongside the draft Bill and was updated on 20th November 2014 and is available from the gov.uk website at <https://www.gov.uk/government/publications/tax-free-childcare-impact-assessment>. It remains an accurate summary of the impacts that apply to this instrument.