



Childcare Payments Act 2014

2014 CHAPTER 28

General

65 Functions of Commissioners for Revenue and Customs

The matters dealt with by and under this Act are to be under the management of the Commissioners for Her Majesty's Revenue and Customs.

66 Tax treatment of top-up payments

A top-up payment made into a childcare account is not to be regarded as income of the account-holder for the purposes of the Income Tax Acts.

67 Set-off against tax liabilities etc

The following payments are not to be regarded as a credit for the purposes of section 130 of the Finance Act 2008 (set-off)—

- (a) top-up payments;
- (b) payments under section 62 (compensatory payments);
- (c) where the Commissioners provide childcare accounts, any funds held in a childcare account.

68 Northern Ireland

In Schedule 2 to the Northern Ireland Act 1998 (excepted matters), after paragraph 10B insert—

“10C The operation of the Childcare Payments Act 2014.”