

*These notes refer to the Childcare Payments Act 2014  
(c.28) which received Royal Assent on 17 December 2014*

# **CHILDCARE PAYMENTS ACT 2014**

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## **EXPLANATORY NOTES**

### **INTRODUCTION**

1. These Explanatory Notes relate to the [Childcare Payments Act 2014 \(c. 28\)](#) which received Royal Assent on 17 December 2014. They have been prepared by HM Revenue and Customs (HMRC) in order to assist the reader in understanding the Act. They do not form part of the Act and have not been endorsed by Parliament.
2. The notes need to be read in conjunction with the Act. They are not, and are not meant to be, a comprehensive description of the Act. Therefore where a section or part of a section does not seem to require any explanation or comment, none is given.