

# CHILDCARE PAYMENTS ACT 2014

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## EXPLANATORY NOTES

### COMMENTARY ON SECTIONS

#### *Reviews and Appeals*

#### *Section 61: Cases where there is more than one eligible person*

269. **Section 61** deals with appeals in cases where more than one person has applied to open a childcare account in respect of a particular child, HMRC has made a decision as to which person should hold an account and this has led to an appeal. This may occur if a child's parents are estranged and each of them wants to open a childcare account for the child.
270. The ways in which such disputes can lead to an appeal are covered in subsections (2), (3) and (4). The first of these in subsection (2) is where two or more persons seek to open a childcare account for a single child at the same time and HMRC refuses one or more of the requests. The second in subsection (3) is where a person seeks to open a childcare account for a child while another person holds an active account for that child and HMRC refuses the request. The third in subsection (4) is where HMRC makes a decision whether or not to make an account restriction order in relation to another person where such an order is necessary in order for another person to open a childcare account.
271. In this situation, the appeal notice must be given to every other person who applied to open an account, and they will all be treated as a party to that appeal. If the tribunal overturns HMRC's decision it must replace it with a decision of its own.