

*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**

### **COMMENTARY ON SECTIONS**

#### ***General***

#### ***Section 66: Tax treatment of top-up payments***

280. **Section 66** provides that a top-up payment is not subject to income tax in the hands of the account-holder.