

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

CHILDCARE PAYMENTS ACT 2014

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Final Provisions

Section 71: Interpretation

288. [Section 71](#) provides the definitions of various terms used in the Act, including ‘the Commissioners’, ‘HMRC’ and ‘tax credit’.