

CHILDCARE PAYMENTS ACT 2014

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Final Provisions

Section 69: Regulations: general

283. [Section 69](#) contains general provisions about regulations under the Act.
284. Subsection (2) provides a list of powers to make regulations under the Act which are exercisable by HM Treasury. These include the rate at which top-up payments will be made, the definition of a qualifying child and the maximum amount of Government support available.
285. Subsection (3) provides that any power to make regulations under the Act which is not referred to in subsection (2) is exercisable by the Commissioners for HMRC.
286. Subsection (4) permits regulations to be made under the Act which set different rules in different areas and circumstances, deal with consequential, transitional or similar matters and allow HMRC and other persons discretion in any matter related to the scheme.

Section 70: Regulations: Parliamentary control

287. [Section 70](#) sets out which regulations made under the Act will be subject to affirmative procedure and which will be subject to negative procedure.

Section 71: Interpretation

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

Section 72: Power to make consequential amendments

289. [Section 72](#) enables regulations to be made to amend primary or secondary legislation where it is necessary or expedient to do so as a result of the provisions of the Act.

Section 73: Financial provisions

290. [Section 73](#) provides that, if the Commissioners for HMRC or the Director of Savings is the account provider (as permitted by section 16):
- they are not required to pay amounts paid into childcare accounts into the Consolidated Fund, and
 - amounts paid out of childcare accounts are not to be treated as expenditure of the Commissioners or the Director of Savings.

Section 74: Extent

291. [Section 74](#) provides that the Act extends to England and Wales, Scotland and Northern Ireland.
292. Subsection (2) makes clear that any amendment or repeal of another statute made by the Act will have the same extent as the provision amended or repealed.

Section 75: Commencement and short title

293. [Section 75](#) sets out the rules for commencing the provisions in the Act and provides that it may be cited as the Childcare Payments Act 2014.