

CHILDCARE PAYMENTS ACT 2014

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Penalties

Section 43: Penalties for failure to comply with information notice

186. [Section 43](#) provides for the enforcement of notices under section 26 which require the provision of information or documents (referred to in this section as an ‘information notice’).
187. Subsection (1) allows HMRC to issue a warning notice to a person who has failed to comply with an information notice which has become final. Subsection (6) explains when an information notice becomes final. This is:
- at the end of the period during which the person could have requested a review of the decision to issue the information notice (usually 30 days after the information notice is given – see section 57);
 - if the person has asked for a review of the decision to issue an information notice but has not appealed against it, at the end of the period in which they could have made such an appeal (see section 59); or
 - if the person has appealed against the notice, on the date on which the appeal is decided or withdrawn.
188. A warning notice is defined in subsection (2) as a notice which requires a person to comply with an information notice within 30 days of the date on which the warning notice is issued.
189. If the person who has received a warning notice does not comply with the information notice, subsection (3) provides that they are liable to a penalty. The maximum amount of this penalty is £300, which can be amended by regulations.
190. Subsection (7) provides that if a person has been granted an extension of the time limit for requesting a review of, or appealing against, an information notice, any warning notice has no effect. This means that a further warning notice would need to be issued before they could be subject to a penalty.