

CHILDCARE PAYMENTS ACT 2014

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Penalties

Section 44: Penalties for providing inaccurate information or documents

191. [Section 44](#) allows penalties to be imposed in cases where a person provides inaccurate information or documents to HMRC in response to an information notice.
192. Subsections (1) to (4) provide that a person who provides inaccurate information or documents in response to an information notice is liable to a penalty if:
- the inaccuracy was careless or deliberate (an inaccuracy is careless if the person failed to take reasonable care);
 - they knew of the inaccuracy when they provided the information or documents, but did not tell HMRC about it; or
 - they became aware of the inaccuracy after they provided the information or documents, but they did not take reasonable steps to inform HMRC.
193. Subsection (5) provides that the maximum penalty for providing inaccurate information or documents is £3,000, which can be amended by regulations made under subsection (6).