



Childcare Payments Act 2014

2014 CHAPTER 28

Conditions of eligibility

12 The person and his or her partner must not be in a relevant childcare scheme

(1) A person (“P”) meets the condition of eligibility in this section if, at the date of the declaration—

- (a) P is not an eligible employee in relation to a relevant childcare scheme (see subsections (2) and (3)),
- (b) in a case where the declaration is made for the purposes of opening a childcare account, P intends to give P’s employer a childcare account notice (see subsection (4)) before the end of the period of 3 months beginning with the date of the declaration, or
- (c) in a case where—
 - (i) the declaration is not made for the purposes of opening a childcare account, and
 - (ii) P is a new partner of the person making the declaration (see subsection (5)),

P intends to give P’s employer a childcare account notice before the end of the entitlement period for which the declaration is made.

(2) “Relevant childcare scheme” means—

- (a) a scheme under which qualifying childcare vouchers (within the meaning of section 270A of ITEPA 2003) are provided for employees, or
- (b) a scheme under which care for a child is provided for employees in circumstances in which conditions A to D in section 318A of ITEPA 2003 are met.

(3) “Eligible employee”—

- (a) in relation to a scheme within subsection (2)(a), has the meaning given by section 270AA of ITEPA 2003, and
- (b) in relation to a scheme within subsection (2)(b), has the meaning given by section 318AZA of that Act.

Status: This is the original version (as it was originally enacted).

- (4) “Childcare account notice”, in relation to a person who is an eligible employee in relation to a relevant childcare scheme, means a written notice informing the employer that the employee wishes to leave the scheme in order to be able to open a childcare account or enable the employee’s partner to do so.
- (5) For the purposes of this section P is a person’s new partner at the date of the declaration made by the person if P has not been the person’s partner at any time when the person has previously made a valid declaration of eligibility.
- (6) For provision enabling HMRC to recover top-up payments where P fails to give P’s employer a childcare account notice as mentioned in subsection (1)(b) or (c), see section 39.