



# Childcare Payments Act 2014

## 2014 CHAPTER 28

### *Childcare accounts*

#### **19 Payments into childcare accounts**

- (1) In this Act “qualifying payment” means any payment made into a childcare account, other than—
- a top-up payment, or
  - a repayment of the whole or part of any payment made from the childcare account.

But for the purposes of paragraph (b) a withdrawal made by the account-holder is not to be regarded as a payment made from a childcare account.

- (2) Any person (including the account-holder) may make a qualifying payment into a childcare account during an entitlement period, provided that—
- the account-holder has made a valid declaration of eligibility for the entitlement period, and
  - the child in respect of whom the account is held is a qualifying child at the time of the payment.

This is subject to any provision made by or under this Act.

- (3) More than one qualifying payment may be made into a childcare account during an entitlement period.
- (4) But the sum of any qualifying payments made into a childcare account in an entitlement period must not exceed the relevant maximum for the entitlement period.
- (5) The relevant maximum for an entitlement period [<sup>F1</sup>is—
- in the case of a disabled child, £4,000, and
  - in the case of any other child, £2,000.]

This is subject to subsection (6).

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*Changes to legislation: There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 19. (See end of Document for details)*

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- (6) Regulations may provide, or enable HMRC to provide, that in circumstances specified in the regulations the relevant maximum for an entitlement period is an amount—
- (a) specified in, or determined in accordance with, the regulations, or
  - (b) determined by HMRC in accordance with powers conferred by the regulations.
- (7) Regulations may amend subsection (5) so as to substitute a different amount or amounts for any amount for the time being specified there.
- (8) For the purposes of subsection (4), any amount paid into a childcare account at any time during an entitlement period is to be disregarded if at a later time during the entitlement period an equivalent amount is withdrawn from the account by the account-holder.
- (9) The account provider must notify HMRC of any qualifying payments made into a childcare account.
- [<sup>F2</sup>(10) In subsection (5) “disabled child” is to be read in accordance with regulations made under section 14(1).]

#### Textual Amendments

- F1** Words in s. 19(5) substituted (1.6.2015) by [The Childcare Payments Act 2014 \(Amendment\) Regulations 2015 \(S.I. 2015/537\)](#), regs. 1, **2(2)**
- F2** S. 19(10) inserted (1.6.2015) by [The Childcare Payments Act 2014 \(Amendment\) Regulations 2015 \(S.I. 2015/537\)](#), regs. 1, **2(3)**

#### Commencement Information

- I1** S. 19 partly in force at Royal Assent; s. 19 in force for specified purposes at Royal Assent, see s. 75(1)(c)
- I2** S. 19 in force at 14.11.2016 for the purposes of the trial by [S.I. 2016/1083](#), **reg. 2(c)**
- I3** S. 19 in force at 21.4.2017 for specified purposes by [S.I. 2017/578](#), **reg. 2**
- I4** S. 19 in force at 16.5.2017 so far as not already in force in respect of those recruited to participate in the trial by [S.I. 2017/578](#), **reg. 4**
- I5** S. 19 in force at 14.7.2017 for specified purposes by [S.I. 2017/750](#), **reg. 2(1)(2)(d)**
- I6** S. 19 in force at 24.11.2017 for specified purposes by [S.I. 2017/1116](#), **reg. 2**
- I7** S. 19 in force at 15.1.2018 for specified purposes by [S.I. 2018/27](#), **reg. 2(1)(3)(4)**
- I8** S. 19 in force at 14.2.2018 in so far as not already in force by [S.I. 2018/27](#), **reg. 2(2)(3)**

**Changes to legislation:**

There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 19.