



Childcare Payments Act 2014

2014 CHAPTER 28

Childcare accounts

20 Payments that may be made from childcare accounts

- (1) The only payments which the account-holder may authorise to be made from a childcare account are—
 - (a) payments in respect of qualifying childcare for the relevant child, and
 - (b) withdrawals made by the account-holder.
- (2) In this section “the relevant child”, in relation to a childcare account, means the child in respect of whom the account is held.
- (3) A payment within subsection (1) is referred to in this Act as a permitted payment.
- (4) A payment made from a childcare account which—
 - (a) is not a permitted payment, and
 - (b) is not made by the account provider to HMRC under this Act,is referred to in this Act as a prohibited payment.
- (5) Permitted payments may be made from a childcare account in an entitlement period whether or not the account-holder has made a valid declaration of eligibility for the entitlement period.
- (6) Where—
 - (a) a payment is made from a childcare account, and
 - (b) only part of the payment is in respect of qualifying childcare for the relevant child,so much of the payment as is properly attributable to the costs of qualifying childcare for the relevant child is to be treated as a permitted payment, and the remainder is to be treated as a prohibited payment.
- (7) Regulations may make provision for determining, for the purposes of subsection (6), how much of a payment is properly attributable to the costs of qualifying childcare for the relevant child.

Changes to legislation: There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 20. (See end of Document for details)

(8) For the meaning of “qualifying childcare”, see section 2.

Commencement Information

- I1** S. 20 partly in force at Royal Assent; s. 20 in force for specified purposes at Royal Assent, see s. 75(1)(c)
- I2** S. 20 in force at 14.11.2016 for the purposes of the trial by S.I. 2016/1083, reg. 2(c)
- I3** S. 20 in force at 21.4.2017 for specified purposes by S.I. 2017/578, reg. 2
- I4** S. 20 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. 20 in force at 14.7.2017 for specified purposes by S.I. 2017/750, reg. 2(1)(2)(d)
- I6** S. 20 in force at 24.11.2017 for specified purposes by S.I. 2017/1116, reg. 2
- I7** S. 20 in force at 15.1.2018 for specified purposes by S.I. 2018/27, reg. 2(1)(3)(4)
- I8** S. 20 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 20.