



# Childcare Payments Act 2014

## 2014 CHAPTER 28

### *Childcare accounts*

#### **23 Refunds of payments made from childcare accounts**

(1) Where—

- (a) a payment is made to a person from a childcare account, and
- (b) the whole or part of the payment is repayable by that person to the account-holder,

so much of the payment as is repayable must be repaid by that person into the childcare account.

(2) Where—

- (a) a payment made to a person consists of an amount paid from a childcare account and an amount that is not paid from the childcare account, and
- (b) the whole or part of the payment (“the repayable amount”) is repayable by that person to the account-holder,

so much of the repayable amount as exceeds the amount not paid from the childcare account must be repaid by that person into the childcare account.

(3) In a case where—

- (a) a person would (in the absence of this subsection) be required by subsection (1) or (2) to repay an amount (“the repayable amount”) into a childcare account, but
- (b) the childcare account has been closed,

the person must pay the repayable amount to the person or body who was the account provider in relation to the account (“the relevant account provider”).

(4) The relevant account provider must—

- (a) pay the top-up element of the repayable amount to HMRC, and
- (b) pay the remainder of that amount to the person who held the childcare account.

(For provision about calculating the top-up element of an amount, see section 21.)

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**Changes to legislation:** There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 23. (See end of Document for details)

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#### Commencement Information

- I1** S. 23 in force at 14.11.2016 for the purposes of the trial by S.I. 2016/1083, **reg. 2(c)**
- I2** S. 23 in force at 21.4.2017 for specified purposes by S.I. 2017/578, **reg. 2**
- I3** S. 23 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**
- I4** S. 23 in force at 14.7.2017 for specified purposes by S.I. 2017/750, **reg. 2(1)(2)(d)**
- I5** S. 23 in force at 24.11.2017 for specified purposes by S.I. 2017/1116, **reg. 2**
- I6** S. 23 in force at 15.1.2018 for specified purposes by S.I. 2018/27, **reg. 2(1)(3)(4)**
- I7** S. 23 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 23.