



Childcare Payments Act 2014

2014 CHAPTER 28

Childcare accounts

24 Imposing restrictions on childcare accounts

- (1) If such conditions as may be specified in regulations are met, HMRC may make an account restriction order.
- (2) An “account restriction order” is an order imposing any of the following restrictions in relation to a childcare account specified in the order—
 - (a) a restriction that prevents the making of any qualifying payments into the childcare account;
 - (b) a restriction that prevents the making of any payments from the childcare account in respect of qualifying childcare.
- (3) Regulations may, in particular, provide that HMRC may make an account restriction order where—
 - (a) a person wishes—
 - (i) to open a childcare account in respect of a child, or
 - (ii) to make a declaration of eligibility in relation to a childcare account held in respect of a child, and
 - (b) another person holds a childcare account in respect of the child.
- (4) Regulations may make further provision about account restriction orders, including, in particular—
 - (a) provision about the procedure for making an account restriction order;
 - (b) provision enabling an account restriction order to impose a restriction for a period specified in the order (which may be unlimited);
 - (c) provision enabling an account restriction order to provide that a restriction does not apply in such cases as may be specified in the order;
 - (d) provision enabling a person who wishes to open a childcare account or make a declaration of eligibility to apply to HMRC for an account restriction order to be made in relation to another person who holds a childcare account;

Status: This is the original version (as it was originally enacted).

- (e) provision enabling an account restriction order to be revoked, including provision for the account-holder to apply for its revocation;
 - (f) provision specifying the circumstances in which such an application may be granted.
- (5) If an account restriction order is made in relation to a childcare account—
- (a) HMRC must give a copy of the order to the account-holder and to the account provider, and
 - (b) the account provider must comply with the order.