



Childcare Payments Act 2014

2014 CHAPTER 28

Childcare accounts

25 Closure of childcare accounts

- (1) Regulations may make provision about closing childcare accounts.
- (2) The provision that may be made by regulations under this section includes, in particular—
 - (a) provision requiring a childcare account to be closed in specified circumstances or if specified conditions are met;
 - (b) provision about what is to happen to any funds held in a childcare account when it is closed;
 - (c) provision for the repayment to HMRC of a proportion of any such funds, calculated in accordance with the regulations.
- (3) In subsection (2) “specified” means specified in the regulations.

Commencement Information

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| I1 | S. 25 partly in force at Royal Assent; s. 25 in force for specified purposes at Royal Assent, see s. 75(1)(c) |
| I2 | S. 25 in force at 14.11.2016 for the purposes of the trial by S.I. 2016/1083, reg. 2(c) |
| I3 | S. 25 in force at 21.4.2017 for specified purposes by S.I. 2017/578, reg. 2 |
| I4 | S. 25 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. 25 in force at 14.7.2017 for specified purposes by S.I. 2017/750, reg. 2(1)(2)(d) |
| I6 | S. 25 in force at 24.11.2017 for specified purposes by S.I. 2017/1116, reg. 2 |
| I7 | S. 25 in force at 15.1.2018 for specified purposes by S.I. 2018/27, reg. 2(1)(3)(4) |
| I8 | S. 25 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 25.