



# Childcare Payments Act 2014

## 2014 CHAPTER 28

### *Eligibility*

#### **4 Declarations of eligibility**

- (1) For the purposes of this Act a “declaration of eligibility” is a statement made by a person for an entitlement period which states that the person is an eligible person for the entitlement period.
- (2) A declaration of eligibility made by a person for an entitlement period is “valid” for the purposes of this Act if—
  - (a) HMRC are satisfied that the person is an eligible person for the entitlement period,
  - (b) on the day on which the declaration is made, there is no other person who—
    - (i) holds an active childcare account in respect of the relevant child (see subsection (4)), or
    - (ii) is seeking to hold an active childcare account in respect of that child (see subsection (5)), and
  - (c) the declaration is made in accordance with regulations under this section.
- (3) But subsection (2)(b) does not apply for the purpose of determining whether a declaration of eligibility made for the purposes of opening a childcare account is valid (see instead section 17(2)(c)).
- (4) In subsection (2)(b) “the relevant child” means the child in respect of whom the person making the declaration holds a childcare account.

For what is meant by an “active” childcare account, see section 17(3).

- (5) For the purposes of this section a person is “seeking to hold an active childcare account” if—
  - (a) the person has applied to open a childcare account and the application has not yet been determined,
  - (b) the person has made a valid declaration of eligibility for an entitlement period which has not yet begun, or

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*Changes to legislation: There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 4. (See end of Document for details)*

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- (c) the person has made a declaration of eligibility for an entitlement period which, if valid, would result in the person holding an active childcare account for that period.
- (6) Regulations may make further provision about declarations of eligibility, including, in particular—
- (a) provision specifying, or enabling HMRC to specify, information which a person making a declaration of eligibility is required to provide to HMRC;
  - (b) provision specifying, or enabling HMRC to specify, the form and manner in which declarations of eligibility may be made;
  - (c) provision specifying the times when declarations of eligibility may be made;
  - (d) provision about the consequences of making a declaration of eligibility—
    - (i) after the beginning of the entitlement period for which it is made, or
    - (ii) at such other time as may be specified;
  - (e) provision for any consequences specified by virtue of paragraph (d) not to apply in specified circumstances or if specified conditions are met;
  - (f) provision specifying circumstances in which a person, or a person of a specified description, may make a declaration of eligibility on another person's behalf, including provision enabling HMRC to appoint a person for that purpose;
  - (g) provision treating things done, or omitted to be done, by a person who makes a declaration of eligibility on another person's behalf as having been done, or omitted, by that other person.
- (7) In subsection (6) “specified” means specified in the regulations.

#### Commencement Information

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