



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

Status: This is the original version (as it was originally enacted).

- (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.