



Childcare Payments Act 2014

2014 CHAPTER 28

Recovery of top-up payments

41 Assessment and enforcement of recoverable amounts

- (1) Where a person is liable under any of sections 35 to 40 (“the relevant section”) to pay an amount to HMRC—
 - (a) HMRC may assess the amount, and
 - (b) if they do so, they must notify the person.
- (2) No assessment may be made under this section after—
 - (a) the end of the period specified in subsection (3), or
 - (b) if earlier, the end of the period of 12 months beginning with the day on which HMRC first believed, or had reasonable grounds for believing, that the person was liable under the relevant section to pay an amount to HMRC.
- (3) The period referred to in subsection (2)(a) is—
 - (a) the period of 4 years beginning with the day on which the person became liable under the relevant section to pay an amount to HMRC, or
 - (b) in a case where the person became liable under the relevant section to pay an amount to HMRC as a result of the person’s dishonesty, the period of 20 years beginning with that day.
- (4) Where two or more persons—
 - (a) are liable under section 40(3) or (4) to pay an amount to HMRC, and
 - (b) have each been notified of an assessment under this section in respect of the amount,each of those persons is jointly and severally liable to pay the amount assessed under this section.
- (5) Where a person is notified of an assessment under this section, the amount payable as a result of the assessment must be paid—
 - (a) in a case where the person does not apply for a review of the assessment within the period specified in section 57(2)(a), before the end of that period,

Status: This is the original version (as it was originally enacted).

- (b) in a case where the person applies for a review of the assessment but does not give notice of an appeal against the assessment, before the end of the period in which notice of such an appeal could have been given, or
 - (c) in a case where notice of such an appeal has been given, on the day on which the appeal is determined or withdrawn.
- (6) A requirement to pay an amount to HMRC under any of sections 35 to 40 may be enforced as if the amount were income tax charged in an assessment and due and payable.

See also sections 52 to 54 (which contain further powers to recover amounts owed to HMRC).