



Childcare Payments Act 2014

2014 CHAPTER 28

Penalties

43 Penalties for failure to comply with information notice

- (1) If—
 - (a) a person fails to comply with a notice under section 26 (an “information notice”) before the end of the period within which the person was required to comply with it, and
 - (b) the information notice has become final (see subsection (6)),HMRC may give the person a warning notice.
- (2) A “warning notice” is a notice requiring the person to comply with the information notice before the end of the period of 30 days beginning with the day on which the warning notice is given.
- (3) If a person fails to comply with a warning notice given under this section, the person is liable to a penalty under this section.
- (4) The amount of the penalty may not exceed £300.
- (5) Regulations may amend subsection (4) so as to substitute a different amount for the amount for the time being specified there.
- (6) An information notice becomes final—
 - (a) in a case where the person does not apply for a review of the decision to give the information notice within the period specified in section 57(2)(a), at the end of that period,
 - (b) in a case where—
 - (i) the person applies for a review of the decision but does not give notice of an appeal against the decision, and
 - (ii) the decision has not been cancelled,at the end of the period in which notice of an appeal against the decision could have been given, or
 - (c) in a case where—

Status: This is the original version (as it was originally enacted).

- (i) notice of such an appeal has been given, and
 - (ii) the decision has not been quashed on appeal,
- on the day on which the appeal is determined or withdrawn.

(7) Accordingly—

- (a) if a person is granted an extension of the period for making an application for a review of a decision to give an information notice, any warning notice given to the person in respect of the information notice before the application for the review is made is of no effect, and
- (b) if a person is permitted to give notice of an appeal against an information notice after the end of the period mentioned in subsection (6)(b), any warning notice given to the person in respect of the information notice before the notice of appeal is given is of no effect.