



Childcare Payments Act 2014

2014 CHAPTER 28

Penalties

47 Assessment and enforcement of penalties

- (1) Where a person becomes liable to a penalty under this Act—
 - (a) HMRC may assess the penalty, and
 - (b) if they do so, they must notify the person.
- (2) No assessment of a penalty 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 to the penalty.
- (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 to the penalty, or
 - (b) in a case where the person became liable to the penalty as a result of the person's dishonesty, the period of 20 years beginning with that day.
- (4) Where a person is notified of an assessment under this section, the penalty 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 penalty within the period specified in section 57(2)(a), before the end of that period,
 - (b) in a case where the person applies for a review of the penalty but does not give notice of an appeal against the penalty, 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 - (c) in a case where notice of such an appeal has been given, on the day on which the appeal is determined or withdrawn.
- (5) A penalty under this Act may be enforced as if it were income tax charged in an assessment and due and payable.

See also section 53 (recovery of debts from childcare accounts).

Changes to legislation: There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 47. (See end of Document for details)

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Commencement Information

- I1** S. 47 in force at 20.7.2016 for specified purposes by S.I. 2016/763, **reg. 2(2)**
- I2** S. 47 in force at 14.11.2016 for the purposes of the trial by S.I. 2016/1083, **reg. 2(g)**
- I3** S. 47 in force at 21.4.2017 in so far as not already in force by S.I. 2017/578, **reg. 3(e)**

Changes to legislation:

There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 47.