



Childcare Payments Act 2014

2014 CHAPTER 28

Other enforcement powers

55 Order in which payments are taken to discharge debts

- (1) This section applies where an amount (a “relevant debt”) is due and payable to HMRC under this Act by a person.
- (2) For the purposes of this section—
 - (a) a relevant debt is within this paragraph if it consists of a penalty or other amount not falling with paragraph (b) or (c),
 - (b) a relevant debt is within this paragraph if it consists of an amount of recoverable top-up payments, and
 - (c) a relevant debt is within this paragraph if it consists of an amount of interest payable under section 51.
- (3) In determining whether a relevant debt is an amount of recoverable top-up payments for the purposes of section 53 or 54, any amount paid to HMRC by the person in the discharge of a relevant debt is to be taken to have discharged a relevant debt within paragraph (b) of subsection (2) only if any relevant debt within paragraph (a) of that subsection has been discharged.
- (4) Any amount paid to HMRC by the person in the discharge of a relevant debt is to be taken to have discharged any relevant debt within paragraph (c) of subsection (2) only if any relevant debt within paragraph (a) or (b) of that subsection has been discharged.
- (5) Any amount paid to HMRC in accordance with a direction under section 53 made in respect of a relevant debt within paragraph (b) or (c) of subsection (2) is to be taken to have discharged any relevant debt within paragraph (c) only if any relevant debt within paragraph (b) has been discharged.
- (6) In this section an “amount of recoverable top-up payments” means an amount which a person is liable to pay HMRC under any of sections 35 to 39 or section 40(1) (recovery of top-up payments).