

This Statutory Instrument has been printed to correct an error in [S.I. 2015/522](#) and is being issued free of charge to all known recipients of that Statutory Instrument.

STATUTORY INSTRUMENTS

2016 No. 1017
CHILDCARE
PAYMENT SCHEME

The Childcare Payments (Amendment No. 2) Regulations 2016

Made - - - - 20th October 2016
Laid before Parliament 21st October 2016
Coming into force - - 14th November 2016

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by sections 4(6) and 69(3) of the Childcare Payments Act 2014⁽¹⁾, make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Childcare Payments (Amendment No. 2) Regulations 2016 and come into force on 14th November 2016.

Amendment to the Childcare Payments Regulations 2015

2. In regulation 6(3) of the Childcare Payments Regulations 2015⁽²⁾ (declarations of eligibility) for “ends” substitute “begins”.

20th October 2016

Jennie Granger
Edward Troup
Two of the Commissioners for Her Majesty's
Revenue and Customs

(1) 2014 c.28.

(2) [S.I. 2015/522](#), to which there are amendments not relevant to these Regulations.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Childcare Payments Regulations 2015 (S.I. 2015/522) (“the 2015 Regulations”) which provide for the administration of childcare accounts and top-up payments made under the Childcare Payments Act 2014 (c. 28) and for other procedural matters in relation to the childcare payments scheme.

Regulation 2 amends regulation 6 of the 2015 Regulations which specifies the time for making a declaration of eligibility and when it will be determined as valid by HMRC. In particular this amendment provides for the period during which a reconfirming declaration may be made, which is anytime during the 28 days before the beginning of the entitlement period. The amendment corrects a word which inadvertently made the period for reconfirmation longer than the 28 days that was intended.

A full Impact Assessment of the effect that the childcare payments scheme will have on the costs of business and the voluntary sector was published on 10th June 2014 alongside the draft Bill and was updated on 20th November 2014 and is available from the gov.uk website at <https://www.gov.uk/government/publications/tax-free-childcare-impact-assessment>. It remains an accurate summary of the impact of the 2015 Regulations.