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STATUTORY INSTRUMENTS

2016 No. 1017

CHILDCARE

PAYMENT SCHEME

The Childcare Payments (Amendment No. 2) Regulations 2016

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

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(a), 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(b) (declarations of eligibility) for "ends" substitute "begins".

*Jennie Granger
Edward Troup*

20th October 2016 Two of the Commissioners for Her Majesty's Revenue and Customs

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

(a) 2014 c.28.

(b) S.I. 2015/522, to which there are amendments not relevant to these Regulations.

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.

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