
STATUTORY INSTRUMENTS

2016 No. 796

The Childcare Payments (Amendment) Regulations 2016

Amendments to the Childcare Payments Regulations 2015

- 8.** In regulation 18 (account restriction orders)—
- (a) in paragraph (1)(a) before (2) insert “(1A), (1B),”;
 - (b) after paragraph (1) insert—
 - “(1A) The condition specified in this paragraph is that an amount has been assessed and notified to a person under section 41 (assessment and enforcement of recoverable amounts) in relation to any of sections 35 to 38 (recovery of top up payments).
 - (1B) The conditions specified in this paragraph are that—
 - (i) an amount has been assessed and notified to a person under section 41 in relation to sections 39 or 40 (recovery of top up payments); and
 - (ii) some or all of the amount assessed has not been paid to HMRC by the time specified in section 41(5).”.
 - (c) in paragraph (2)(a)—
 - (i) omit “41 or”;
 - (ii) omit “recoverable amounts or”;
 - (d) at paragraph 2(b) omit “41(5) or”;
 - (e) at the end of paragraph (7)(b) for “.” substitute “;”;
 - (f) after paragraph (7)(b) insert—
 - “(c) may be imposed where the account holder agrees to this action;
 - (d) must be revoked where the account holder, having previously agreed to the imposition under subparagraph (7)(c) above, requests a review of the decision to make the account restriction order.”.