



Childcare Payments Act 2014

2014 CHAPTER 28

Conditions of eligibility

6 The person must be 16 or over

A person meets the condition of eligibility in this section if the person is at least 16 years old on the date of the declaration.

Commencement Information

- 11** S. 6 in force at 14.11.2016 for the purposes of the trial by [S.I. 2016/1083, reg. 2\(b\)](#)
- 12** S. 6 in force at 21.4.2017 for specified purposes by [S.I. 2017/578, reg. 2](#)
- 13** S. 6 in force at 16.5.2017 so far as not already in force in respect of those recruited to participate in the trial by [S.I. 2017/578, reg. 4](#)
- 14** S. 6 in force at 14.7.2017 for specified purposes by [S.I. 2017/750, reg. 2\(1\)\(2\)\(c\)](#)
- 15** S. 6 in force at 24.11.2017 for specified purposes by [S.I. 2017/1116, reg. 2](#)
- 16** S. 6 in force at 15.1.2018 for specified purposes by [S.I. 2018/27, reg. 2\(1\)\(3\)\(4\)](#)
- 17** S. 6 in force at 14.2.2018 in so far as not already in force by [S.I. 2018/27, reg. 2\(2\)\(3\)](#)

7 The person must be responsible for the child

- (1) A person meets the condition of eligibility in this section if, at the date of the declaration, the person is responsible for the relevant child.
- (2) In subsection (1) “the relevant child” means the child in respect of whom the person holds, or wishes to open, a childcare account.
- (3) Regulations may make provision as to the circumstances in which a person is, or is not, to be regarded as responsible for a child for the purposes of this Act.

Commencement Information

- 18** S. 7 partly in force at Royal Assent; s. 7 in force for specified purposes at Royal Assent, see [s. 75\(1\)\(c\)](#)
- 19** S. 7 in force at 14.11.2016 for the purposes of the trial by [S.I. 2016/1083, reg. 2\(b\)](#)

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- I10** S. 7 in force at 21.4.2017 for specified purposes by S.I. 2017/578, **reg. 2**
- I11** S. 7 in force at 16.5.2017 so far as not already in force in respect of those recruited to participate in the trial by S.I. 2017/578, **reg. 4**
- I12** S. 7 in force at 14.7.2017 for specified purposes by S.I. 2017/750, **reg. 2(1)(2)(c)**
- I13** S. 7 in force at 24.11.2017 for specified purposes by S.I. 2017/1116, **reg. 2**
- I14** S. 7 in force at 15.1.2018 for specified purposes by S.I. 2018/27, **reg. 2(1)(3)(4)**
- I15** S. 7 in force at 14.2.2018 in so far as not already in force by S.I. 2018/27, **reg. 2(2)(3)**

8 The person must be in the UK

- (1) A person meets the condition of eligibility in this section if the person is in the United Kingdom on the date of the declaration.
- (2) Regulations may—
 - (a) specify circumstances in which a person is to be treated as being, or not being, in the United Kingdom;
 - (b) specify circumstances in which temporary absence from the United Kingdom is disregarded;
 - (c) modify the application of this Act in relation to persons of a specified description who are treated as being in the United Kingdom for the purposes of this Act.
- (3) In subsection (2) “specified” means specified in the regulations.

Commencement Information

- I16** S. 8 partly in force at Royal Assent; s. 8 in force for specified purposes at Royal Assent, see s. 75(1)(c)
- I17** S. 8 in force at 14.11.2016 for the purposes of the trial by S.I. 2016/1083, **reg. 2(b)**
- I18** S. 8 in force at 21.4.2017 for specified purposes by S.I. 2017/578, **reg. 2**
- I19** S. 8 in force at 16.5.2017 so far as not already in force in respect of those recruited to participate in the trial by S.I. 2017/578, **reg. 4**
- I20** S. 8 in force at 14.7.2017 for specified purposes by S.I. 2017/750, **reg. 2(1)(2)(c)**
- I21** S. 8 in force at 24.11.2017 for specified purposes by S.I. 2017/1116, **reg. 2**
- I22** S. 8 in force at 15.1.2018 for specified purposes by S.I. 2018/27, **reg. 2(1)(3)(4)**
- I23** S. 8 in force at 14.2.2018 in so far as not already in force by S.I. 2018/27, **reg. 2(2)(3)**

9 The person and his or her partner must be in qualifying paid work

- (1) A person meets the condition of eligibility in this section if the person is in qualifying paid work on the date of the declaration.
- (2) Regulations may—
 - (a) make provision as to what is, or is not, qualifying paid work, and
 - (b) specify circumstances in which a person is, or is not, to be regarded as in such work.
- (3) Regulations under subsection (2) may, in particular—
 - (a) make provision for calculating a person's expected income from any work for a period specified in the regulations,
 - (b) provide that a person is in qualifying paid work only if the person's expected income from the work for the period, taken together with the person's expected

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- income from any other work for the period, is greater than or equal to an amount specified in, or determined in accordance with, the regulations, and
- (c) specify cases in which the condition mentioned in paragraph (b) does not need to be met.

Commencement Information

- I24** S. 9 partly in force at Royal Assent; s. 9 in force for specified purposes at Royal Assent, see s. 75(1)(c)
- I25** S. 9 in force at 14.11.2016 for the purposes of the trial by S.I. 2016/1083, reg. 2(b)
- I26** S. 9 in force at 21.4.2017 for specified purposes by S.I. 2017/578, reg. 2
- I27** S. 9 in force at 16.5.2017 so far as not already in force in respect of those recruited to participate in the trial by S.I. 2017/578, reg. 4
- I28** S. 9 in force at 14.7.2017 for specified purposes by S.I. 2017/750, reg. 2(1)(2)(c)
- I29** S. 9 in force at 24.11.2017 for specified purposes by S.I. 2017/1116, reg. 2
- I30** S. 9 in force at 15.1.2018 for specified purposes by S.I. 2018/27, reg. 2(1)(3)(4)
- I31** S. 9 in force at 14.2.2018 in so far as not already in force by S.I. 2018/27, reg. 2(2)(3)

10 The income of the person and his or her partner must not exceed limit

- (1) A person meets the condition of eligibility in this section if, at the date of the declaration, the person's expected income for the relevant tax year is not greater than an amount specified in, or determined in accordance with, regulations for the purposes of this section.
- (2) Regulations may make provision for calculating a person's expected income for a tax year.
- (3) Regulations may provide that a person is treated as meeting the condition of eligibility in this section (whether or not any provision has been made under subsection (1)) if the person does not expect to pay income tax at the additional rate or the dividend additional rate for the relevant tax year.
- (4) Regulations may provide that a person is treated as not meeting the condition of eligibility in this section in any of the following cases—
- (a) if the person has made, or expects to make, a claim under section 809B of the Income Tax Act 2007 (claim for remittance basis to apply) for the relevant tax year;
 - (b) if the person expects section 809E of that Act (application of remittance basis in certain cases without claim) to apply to the person for the relevant tax year;
 - (c) if the person meets any other conditions specified in the regulations.
- (5) In this section “the relevant tax year”, in relation to a declaration of eligibility, means the tax year in which the date of the declaration falls.

Commencement Information

- I32** S. 10 partly in force at Royal Assent; s. 10 in force for specified purposes at Royal Assent, see s. 75(1)(c)
- I33** S. 10 in force at 14.11.2016 for the purposes of the trial by S.I. 2016/1083, reg. 2(b)
- I34** S. 10 in force at 21.4.2017 for specified purposes by S.I. 2017/578, reg. 2
- I35** S. 10 in force at 16.5.2017 so far as not already in force in respect of those recruited to participate in the trial by S.I. 2017/578, reg. 4

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- I36** S. 10 in force at 14.7.2017 for specified purposes by S.I. 2017/750, **reg. 2(1)(2)(c)**
I37 S. 10 in force at 24.11.2017 for specified purposes by S.I. 2017/1116, **reg. 2**
I38 S. 10 in force at 15.1.2018 for specified purposes by S.I. 2018/27, **reg. 2(1)(3)(4)**
I39 S. 10 in force at 14.2.2018 in so far as not already in force by S.I. 2018/27, **reg. 2(2)(3)**

11 Neither the person nor his or her partner may be claiming universal credit

- (1) A person meets the condition of eligibility in this section if, at the date of the declaration—
- (a) universal credit is not payable to the person in respect of any relevant assessment period (see subsection (2)), and
 - (b) there is no subsisting claim that would result in universal credit becoming payable to the person in respect of a relevant assessment period.
- (2) In subsection (1) “relevant assessment period”, in relation to a declaration of eligibility, means any assessment period (within the meaning of the relevant legislation) that includes—
- (a) the date of the declaration, or
 - (b) the whole or any part of the entitlement period for which the declaration is made.
- (3) For the purposes of subsection (1) universal credit is payable to a person in respect of a relevant assessment period if it would be so payable but for the reduction of the award of universal credit to nil under the relevant legislation.
- (4) In the case of a declaration of eligibility made for the purposes of opening a childcare account, the reference in subsection (2) to the entitlement period for which the declaration is made is to be read as a reference to the period of 3 months beginning with the date of the declaration.
- (5) Regulations may specify other circumstances in which a person is to be treated as meeting, or not meeting, the condition of eligibility in this section.
- (6) In this section “the relevant legislation” means—
- (a) Part 1 of the Welfare Reform Act 2012, or
 - (b) any provision made for Northern Ireland which corresponds to that Part of that Act.

Modifications etc. (not altering text)

- C1** S. 11 applied (with modifications) (5.3.2015) by [The Childcare Payments \(Eligibility\) Regulations 2015 \(S.I. 2015/448\)](#), **regs. 1, 16**

Commencement Information

- I40** S. 11 partly in force at Royal Assent; s. 11 in force for specified purposes at Royal Assent, see s. 75(1)(c)
I41 S. 11 in force at 14.11.2016 for the purposes of the trial by S.I. 2016/1083, **reg. 2(b)**
I42 S. 11 in force at 21.4.2017 for specified purposes by S.I. 2017/578, **reg. 2**
I43 S. 11 in force at 16.5.2017 so far as not already in force in respect of those recruited to participate in the trial by S.I. 2017/578, **reg. 4**
I44 S. 11 in force at 14.7.2017 for specified purposes by S.I. 2017/750, **reg. 2(1)(2)(c)**
I45 S. 11 in force at 24.11.2017 for specified purposes by S.I. 2017/1116, **reg. 2**

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

- I46** S. 11 in force at 15.1.2018 for specified purposes by S.I. 2018/27, reg. 2(1)(3)(4)
I47 S. 11 in force at 14.2.2018 in so far as not already in force by S.I. 2018/27, reg. 2(2)(3)

12 The person and his or her partner must not be in a relevant childcare scheme

- (1) A person (“P”) meets the condition of eligibility in this section if, at the date of the declaration—
- (a) P is not an eligible employee in relation to a relevant childcare scheme (see subsections (2) and (3)),
 - (b) in a case where the declaration is made for the purposes of opening a childcare account, P intends to give P’s employer a childcare account notice (see subsection (4)) before the end of the period of 3 months beginning with the date of the declaration, or
 - (c) in a case where—
 - (i) the declaration is not made for the purposes of opening a childcare account, and
 - (ii) P is a new partner of the person making the declaration (see subsection (5)),P intends to give P’s employer a childcare account notice before the end of the entitlement period for which the declaration is made.
- (2) “Relevant childcare scheme” means—
- (a) a scheme under which qualifying childcare vouchers (within the meaning of section 270A of ITEPA 2003) are provided for employees, or
 - (b) a scheme under which care for a child is provided for employees in circumstances in which conditions A to D in section 318A of ITEPA 2003 are met.
- (3) “Eligible employee”—
- (a) in relation to a scheme within subsection (2)(a), has the meaning given by section 270AA of ITEPA 2003, and
 - (b) in relation to a scheme within subsection (2)(b), has the meaning given by section 318AZA of that Act.
- (4) “Childcare account notice”, in relation to a person who is an eligible employee in relation to a relevant childcare scheme, means a written notice informing the employer that the employee wishes to leave the scheme in order to be able to open a childcare account or enable the employee’s partner to do so.
- (5) For the purposes of this section P is a person’s new partner at the date of the declaration made by the person if P has not been the person’s partner at any time when the person has previously made a valid declaration of eligibility.
- (6) For provision enabling HMRC to recover top-up payments where P fails to give P’s employer a childcare account notice as mentioned in subsection (1)(b) or (c), see section 39.

Modifications etc. (not altering text)

- C2** S. 12 applied (with modifications) (5.3.2015) by [The Childcare Payments \(Eligibility\) Regulations 2015 \(S.I. 2015/448\)](#), regs. 1, 17

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

Commencement Information

- I48** S. 12 in force at 21.4.2017 for specified purposes by S.I. 2017/578, **reg. 2** (with **regs. 5-7**)
- I49** S. 12 in force at 16.5.2017 so far as not already in force in respect of those recruited to participate in the trial by S.I. 2017/578, **reg. 4** (with **regs. 5-7**)
- I50** S. 12 in force at 14.7.2017 for specified purposes by S.I. 2017/750, **reg. 2(1)(2)(c)**
- I51** S. 12 in force at 24.11.2017 for specified purposes by S.I. 2017/1116, **reg. 2**
- I52** S. 12 in force at 15.1.2018 for specified purposes by S.I. 2018/27, **reg. 2(1)(3)(4)**
- I53** S. 12 in force at 14.2.2018 in so far as not already in force by S.I. 2018/27, **reg. 2(2)(3)**

13 Neither the person nor his or her partner may be receiving other childcare support

- (1) A person meets the condition of eligibility in this section if, at the date of the declaration—
- (a) no other relevant childcare support is payable to the person in respect of any relevant period, and
 - (b) the person has not made, and does not intend to make, a claim that would result in any other relevant childcare support becoming payable to the person in respect of any relevant period.
- (2) “Other relevant childcare support” means any payments towards the costs of childcare which are made out of funds provided by a national authority, other than—
- (a) payments under this Act, or
 - (b) payments of a description specified in regulations.
- (3) In subsection (2) “national authority” means any of the following—
- (a) a Minister of the Crown (within the meaning of the Ministers of the Crown Act 1975);
 - (b) the Scottish Ministers;
 - (c) the Welsh Ministers;
 - (d) a Northern Ireland department.
- (4) “Relevant period”, in relation to a declaration of eligibility, means a period which—
- (a) includes the date of the declaration,
 - (b) includes the whole or any part of the entitlement period for which the declaration is made, or
 - (c) falls within that entitlement period.
- (5) In the case of a declaration of eligibility made for the purposes of opening a childcare account, any reference in subsection (4) to the entitlement period for which the declaration is made is to be read as a reference to the period of 3 months beginning with the date of the declaration.

Modifications etc. (not altering text)

- C3** S. 13 applied (with modifications) (5.3.2015) by [The Childcare Payments \(Eligibility\) Regulations 2015 \(S.I. 2015/448\)](#), **regs. 1, 17**

Commencement Information

- I54** S. 13 in force at 14.11.2016 for the purposes of the trial by S.I. 2016/1083, **reg. 2(c)**
- I55** S. 13 in force at 21.4.2017 for specified purposes by S.I. 2017/578, **reg. 2**

Changes to legislation: *There are currently no known outstanding effects for the Childcare Payments Act 2014, Cross Heading: Conditions of eligibility. (See end of Document for details)*

- I56** S. 13 in force at 16.5.2017 so far as not already in force in respect of those recruited to participate in the trial by [S.I. 2017/578, reg. 4](#)
- I57** S. 13 in force at 14.7.2017 for specified purposes by [S.I. 2017/750, reg. 2\(1\)\(2\)\(c\)](#)
- I58** S. 13 in force at 24.11.2017 for specified purposes by [S.I. 2017/1116, reg. 2](#)
- I59** S. 13 in force at 15.1.2018 for specified purposes by [S.I. 2018/27, reg. 2\(1\)\(3\)\(4\)](#)
- I60** S. 13 in force at 14.2.2018 in so far as not already in force by [S.I. 2018/27, reg. 2\(2\)\(3\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Childcare Payments Act 2014, Cross
Heading: Conditions of eligibility.