# Childcare Payments Act 2014

**CHAPTER 28**

## CHILDCARE PAYMENTS ACT 2014

*Introductory*

1 Entitlement to receive money towards costs of childcare
2 Qualifying childcare

*Eligibility*

3 Eligible persons
4 Declarations of eligibility
5 Entitlement periods

*Conditions of eligibility*

6 The person must be 16 or over
7 The person must be responsible for the child
8 The person must be in the UK
9 The person and his or her partner must be in qualifying paid work
10 The income of the person and his or her partner must not exceed limit
11 Neither the person nor his or her partner may be claiming universal credit
12 The person and his or her partner must not be in a relevant childcare scheme
13 Neither the person nor his or her partner may be receiving other childcare support

*Qualifying children*

14 Qualifying child

*Childcare accounts*

15 Childcare accounts
16 Account providers
17 Opening a childcare account
18 Cases where there is more than one eligible person
19 Payments into childcare accounts
20 Payments that may be made from childcare accounts
21 Calculating the top-up element of payments etc
22 Withdrawals
23 Refunds of payments made from childcare accounts
24 Imposing restrictions on childcare accounts
25 Closure of childcare accounts

*Information*

26 Power to obtain information or documents
27 Information sharing between HMRC and others
28 Wrongful disclosure of information received by others from HMRC
29 Supply of information to HMRC by childminder agencies

*Special rules affecting tax credit and universal credit claimants*

30 Termination of tax credit awards
31 Power to provide for automatic termination of universal credit
32 Power to disqualify tax credit claimants from obtaining top-up payments
33 Power to disqualify universal credit claimants from obtaining top-up payments
34 Disqualification notices

*Recovery of top-up payments*

35 Recovery of top-up payments where tax credits award made on a review
36 Recovery of top-up payments where tax credits award made on appeal
37 Recovery of top-up payments where universal credit award made on revision
38 Recovery of top-up payments where universal credit award made on appeal
39 Recovery of top-up payments where person fails to give childcare account notice
40 Recovery of top-up payments in other cases
41 Assessment and enforcement of recoverable amounts

*Penalties*

42 Penalties for inaccurate declarations of eligibility
43 Penalties for failure to comply with information notice
44 Penalties for providing inaccurate information or documents
45 Penalties for making prohibited payments
46 Penalties for dishonestly obtaining top-up payments, etc
47 Assessment and enforcement of penalties
48 Double jeopardy

*Other enforcement powers*

49 Disqualification orders

50 Power to exclude childcare from being qualifying childcare
51 Power to charge interest
52 Deduction of recoverable amounts from tax credit awards
53 Recovery of debts from childcare accounts
54 Set-off
55 Order in which payments are taken to discharge debts

*Reviews and appeals*

56 Appealable decisions
57 Review of decisions
58 Extension of time limit for applications for review
59 Exercise of right of appeal
60 Powers of tribunal
61 Cases where there is more than one eligible person

*Compensatory payments*

62 Compensatory payments

*Withdrawal of existing tax exemptions*

63 Restrictions on claiming tax exemption for childcare vouchers
64 Restrictions on claiming tax exemption for employer-contracted childcare

*General*

65 Functions of Commissioners for Revenue and Customs
66 Tax treatment of top-up payments
67 Set-off against tax liabilities etc
68 Northern Ireland

*Final provisions*

69 Regulations: general
70 Regulations: Parliamentary control
71 Interpretation
72 Power to make consequential amendments
73 Financial provisions
74 Extent
75 Commencement and short title

**Changes to legislation:**
There are currently no known outstanding effects for the Childcare Payments Act 2014.