



Childcare Payments Act 2014

2014 CHAPTER 28

General

65 Functions of Commissioners for Revenue and Customs **U.K.**

The matters dealt with by and under this Act are to be under the management of the Commissioners for Her Majesty's Revenue and Customs.

66 Tax treatment of top-up payments **U.K.**

A top-up payment made into a childcare account is not to be regarded as income of the account-holder for the purposes of the Income Tax Acts.

Commencement Information

- I1** [S. 66](#) in force at 14.11.2016 for the purposes of the trial by [S.I. 2016/1083, reg. 2\(h\)](#)
I2 [S. 66](#) in force at 21.4.2017 in so far as not already in force by [S.I. 2017/578, reg. 3\(g\)](#)

67 Set-off against tax liabilities etc **U.K.**

The following payments are not to be regarded as a credit for the purposes of section 130 of the Finance Act 2008 (set-off)—

- (a) top-up payments;
- (b) payments under section 62 (compensatory payments);
- (c) where the Commissioners provide childcare accounts, any funds held in a childcare account.

Commencement Information

- I3** [S. 67](#) in force at 14.11.2016 for the purposes of the trial by [S.I. 2016/1083, reg. 2\(h\)](#)
I4 [S. 67](#) in force at 21.4.2017 in so far as not already in force by [S.I. 2017/578, reg. 3\(g\)](#)

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

68 Northern Ireland U.K.

In Schedule 2 to the Northern Ireland Act 1998 (excepted matters), after paragraph 10B insert—

“10C The operation of the Childcare Payments Act 2014.”

Changes to legislation:

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