

CHILDCARE PAYMENTS ACT 2014

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Eligibility

Section 3: Eligible persons

35. [Section 3](#) defines the term ‘eligible person for an entitlement period’ for the purposes of the scheme.
36. Subsection (1) provides that, in order to be an eligible person, a person has to meet all of the conditions set out in sections 6 to 13. A person who has a partner will not be an eligible person unless, in addition, their partner meets the conditions in sections 9 to 13. These conditions must be met on the day on which the person makes a declaration of eligibility to HMRC: this is referred to in these sections as the date of the declaration.
37. Regulations can provide further details about the eligibility conditions, and subsection (4) allows them to set out circumstances in which the conditions do not need to be met.
38. Subsection (5) provides that regulations can specify when a person will be treated, or not treated, as another person’s partner for the purposes of the scheme.