



Childcare Payments Act 2014

2014 CHAPTER 28

Conditions of eligibility

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.

Status: Point in time view as at 15/01/2018. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 12. (See end of Document for details)

- (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)

- C1** S. 12 applied (with modifications) (5.3.2015) by [The Childcare Payments \(Eligibility\) Regulations 2015 \(S.I. 2015/448\)](#), regs. 1, 17
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Commencement Information

- I1** S. 12 in force at 21.4.2017 for specified purposes by [S.I. 2017/578](#), [reg. 2](#) (with [regs. 5-7](#))
- I2** 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](#))
- I3** S. 12 in force at 14.7.2017 for specified purposes by [S.I. 2017/750](#), [reg. 2\(1\)\(2\)\(c\)](#)
- I4** S. 12 in force at 24.11.2017 for specified purposes by [S.I. 2017/1116](#), [reg. 2](#)
- I5** S. 12 in force at 15.1.2018 for specified purposes by [S.I. 2018/27](#), [reg. 2\(1\)\(3\)\(4\)](#)

Status:

Point in time view as at 15/01/2018. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 12.