



Childcare Payments Act 2014

2014 CHAPTER 28

Special rules affecting tax credit and universal credit claimants

32 Power to disqualify tax credit claimants from obtaining top-up payments

- (1) This section applies in relation to a person (“P”) if—
 - (a) P, or a person who is P's partner, makes a claim (whether a single or a joint claim) that results in an award of a tax credit being made for a relevant period (see subsection (2)),
 - (b) the claim is made during an entitlement period for which P or P's partner has made a valid declaration of eligibility,
 - (c) there has not been a change of circumstances in relation to P or P's partner since the beginning of the entitlement period, and
 - (d) P, or a person who is P's partner, makes a declaration of eligibility within the period of 12 months beginning with the day on which the claim was made.
- (2) In subsection (1)(a) “relevant period”, in relation to an entitlement period, means a period that includes the whole or any part of the entitlement period.
- (3) If this section applies in relation to a person, HMRC may give the person a warning notice.
- (4) A warning notice is a notice stating that, if this section or section 33 (power to disqualify universal credit claimants from obtaining top-up payments) applies in relation to the person at any time during the period of 4 years beginning with the day on which the notice is given, HMRC may give the person a disqualification notice (see section 34).
- (5) Regulations may make provision—
 - (a) about what is, or is not, to be regarded as a change of circumstances in relation to a person for the purposes of this section;
 - (b) specifying cases in which something which would otherwise be a change of circumstances is not to be treated as such for the purposes of this section.

Changes to legislation: There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 32. (See end of Document for details)

- (6) Regulations may amend subsection (1)(d) so as to substitute a different period for the period for the time being specified there.
- (7) In this section “joint claim” and “single claim” have the same meaning as in the Tax Credits Act 2002.

Commencement Information

- I1** [S. 32](#) partly in force at Royal Assent; [s. 32](#) in force for specified purposes at Royal Assent, see [s. 75\(1\)\(c\)](#)
- I2** [S. 32](#) in force at 14.11.2016 for the purposes of the trial by [S.I. 2016/1083](#), [reg. 2\(e\)](#)
- I3** [S. 32](#) in force at 21.4.2017 in so far as not already in force by [S.I. 2017/578](#), [reg. 3\(d\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 32.