



Childcare Payments Act 2014

2014 CHAPTER 28

General

66 Tax treatment of top-up payments

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\(g\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 66.