



Childcare Payments Act 2014

2014 CHAPTER 28

Final provisions

71 Interpretation

(1) In this Act—

- “account-holder” has the meaning given by section 15(10);
- “account provider” has the meaning given by section 15(10);
- “appealable decision” has the meaning given by section 56(3);
- “childcare” has the meaning given by section 2(1);
- “childcare account” has the meaning given by section 15;
- “the Commissioners” means the Commissioners for Her Majesty’s Revenue and Customs;
- “declaration of eligibility” has the meaning given by section 4;
- “enactment” includes—
 - (a) an enactment contained in subordinate legislation,
 - (b) an enactment contained in, or in an instrument made under, an Act of the Scottish Parliament,
 - (c) an enactment contained in, or in an instrument made under, a Measure or Act of the National Assembly for Wales, and
 - (d) an enactment contained in, or in an instrument made under, Northern Ireland legislation;
- “entitlement period” means a period determined in accordance with section 5;
- “HMRC” means Her Majesty’s Revenue and Customs;
- “ITEPA 2003” means the Income Tax (Earnings and Pensions) Act 2003;
- “partner” is to be read in accordance with regulations made under section 3(5);
- “permitted payment” has the meaning given by section 20(3);
- “prohibited payment” has the meaning given by section 20(4);
- “qualifying child” has the meaning given by section 14;

Changes to legislation: There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 71. (See end of Document for details)

“qualifying childcare” has the meaning given by section 2(2);

“qualifying payment” has the meaning given by section 19;

“tax credit” has the same meaning as in the Tax Credits Act 2002;

“top-up element”, in relation to an amount, has the meaning given by section 21;

“top-up payment” is to be read in accordance with section 1;

“universal credit” means universal credit payable under—

(a) Part 1 of the Welfare Reform Act 2012, or

(b) any provision made for Northern Ireland which corresponds to that Part of that Act.

(2) In this Act—

(a) references to a valid declaration of eligibility are to be read in accordance with section 4(2), and

(b) references to an active childcare account are to be read in accordance with section 17(3).

Changes to legislation:

There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 71.