
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations will bring into force on 14th July 2017 those sections of the Childcare Payments Act 2014 (c. 28) (“the Act”) that are set out in regulation 2. This regulation commences specified sections of the Act in relation to a relevant child and any sibling (as defined in regulation 2(3)) on 14th July 2017.

A full Impact Assessment of the effect that the childcare payments scheme will have on the costs of business and the voluntary sector was published on 10th June 2014 alongside the draft Bill and was updated on 20th November 2014. An updated Impact Assessment was made on 30th March 2017 and is available at <http://www.legislation.gov.uk/ukpga/2014/28/resources>. The original Impact Assessments are available from the gov.uk website at <https://www.gov.uk/government/publications/tax-free-childcare-impact-assessment>.