



Childcare Payments Act 2014

CHAPTER 28

CHILDCARE PAYMENTS ACT 2014

Introductory

- 1 Entitlement to receive money towards costs of childcare
- 2 Qualifying childcare

Eligibility

- 3 Eligible persons
- 4 Declarations of eligibility
- 5 Entitlement periods

Conditions of eligibility

- 6 The person must be 16 or over
- 7 The person must be responsible for the child
- 8 The person must be in the UK
- 9 The person and his or her partner must be in qualifying paid work
- 10 The income of the person and his or her partner must not exceed limit
- 11 Neither the person nor his or her partner may be claiming universal credit
- 12 The person and his or her partner must not be in a relevant childcare scheme
- 13 Neither the person nor his or her partner may be receiving other childcare support

Qualifying children

- 14 Qualifying child

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

Childcare accounts

- 15 Childcare accounts
- 16 Account providers
- 17 Opening a childcare account
- 18 Cases where there is more than one eligible person
- 19 Payments into childcare accounts
- 20 Payments that may be made from childcare accounts
- 21 Calculating the top-up element of payments etc
- 22 Withdrawals
- 23 Refunds of payments made from childcare accounts
- 24 Imposing restrictions on childcare accounts
- 25 Closure of childcare accounts

Information

- 26 Power to obtain information or documents
- 27 Information sharing between HMRC and others
- 28 Wrongful disclosure of information received by others from HMRC
- 29 Supply of information to HMRC by childminder agencies

Special rules affecting tax credit and universal credit claimants

- 30 Termination of tax credit awards
- 31 Power to provide for automatic termination of universal credit
- 32 Power to disqualify tax credit claimants from obtaining top-up payments
- 33 Power to disqualify universal credit claimants from obtaining top-up payments
- 34 Disqualification notices

Recovery of top-up payments

- 35 Recovery of top-up payments where tax credits award made on a review
- 36 Recovery of top-up payments where tax credits award made on appeal
- 37 Recovery of top-up payments where universal credit award made on revision
- 38 Recovery of top-up payments where universal credit award made on appeal
- 39 Recovery of top-up payments where person fails to give childcare account notice
- 40 Recovery of top-up payments in other cases
- 41 Assessment and enforcement of recoverable amounts

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- 42 Penalties for inaccurate declarations of eligibility
- 43 Penalties for failure to comply with information notice
- 44 Penalties for providing inaccurate information or documents
- 45 Penalties for making prohibited payments
- 46 Penalties for dishonestly obtaining top-up payments, etc
- 47 Assessment and enforcement of penalties
- 48 Double jeopardy

Other enforcement powers

- 49 Disqualification orders

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- 50 Power to exclude childcare from being qualifying childcare
- 51 Power to charge interest
- 52 Deduction of recoverable amounts from tax credit awards
- 53 Recovery of debts from childcare accounts
- 54 Set-off
- 55 Order in which payments are taken to discharge debts

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- 57 Review of decisions
- 58 Extension of time limit for applications for review
- 59 Exercise of right of appeal
- 60 Powers of tribunal
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- 62 Compensatory payments

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Changes to legislation:

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