



# Childcare Payments Act 2014

## 2014 CHAPTER 28

### *Conditions of eligibility*

#### **10 The income of the person and his or her partner must not exceed limit**

- (1) A person meets the condition of eligibility in this section if, at the date of the declaration, the person's expected income for the relevant tax year is not greater than an amount specified in, or determined in accordance with, regulations for the purposes of this section.
- (2) Regulations may make provision for calculating a person's expected income for a tax year.
- (3) Regulations may provide that a person is treated as meeting the condition of eligibility in this section (whether or not any provision has been made under subsection (1)) if the person does not expect to pay income tax at the additional rate or the dividend additional rate for the relevant tax year.
- (4) Regulations may provide that a person is treated as not meeting the condition of eligibility in this section in any of the following cases—
  - (a) if the person has made, or expects to make, a claim under section 809B of the Income Tax Act 2007 (claim for remittance basis to apply) for the relevant tax year;
  - (b) if the person expects section 809E of that Act (application of remittance basis in certain cases without claim) to apply to the person for the relevant tax year;
  - (c) if the person meets any other conditions specified in the regulations.
- (5) In this section “the relevant tax year”, in relation to a declaration of eligibility, means the tax year in which the date of the declaration falls.

#### **Commencement Information**

- 11** [S. 10](#) partly in force at Royal Assent; [s. 10](#) in force for specified purposes at Royal Assent, see [s. 75\(1\)\(c\)](#)
- 12** [S. 10](#) in force at 14.11.2016 for the purposes of the trial by [S.I. 2016/1083](#), [reg. 2\(b\)](#)

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**Changes to legislation:** There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 10. (See end of Document for details)

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- I3** S. 10 in force at 21.4.2017 for specified purposes by S.I. 2017/578, **reg. 2**
- I4** S. 10 in force at 16.5.2017 so far as not already in force in respect of those recruited to participate in the trial by S.I. 2017/578, **reg. 4**
- I5** S. 10 in force at 14.7.2017 for specified purposes by S.I. 2017/750, **reg. 2(1)(2)(c)**
- I6** S. 10 in force at 24.11.2017 for specified purposes by S.I. 2017/1116, **reg. 2**
- I7** S. 10 in force at 15.1.2018 for specified purposes by S.I. 2018/27, **reg. 2(1)(3)(4)**
- I8** S. 10 in force at 14.2.2018 in so far as not already in force by S.I. 2018/27, **reg. 2(2)(3)**

**Changes to legislation:**

There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 10.