



Childcare Payments Act 2014

2014 CHAPTER 28

Childcare accounts

17 Opening a childcare account

- (1) A person who wishes to receive top-up payments (the “applicant”) must make an application to HMRC to open a childcare account.
- (2) HMRC may grant the application only if—
 - (a) the applicant has made a valid declaration of eligibility,
 - (b) the child in respect of whom the account is to be held (“the relevant child”) is a qualifying child at the date of the application, and
 - (c) on the day on which the application is granted, there is no other person who holds an active childcare account in respect of the relevant child (see subsection (3)).
- (3) For the purposes of this Act a childcare account is “active” at any time if—
 - (a) qualifying payments may be made into the account at that time (see section 19), or
 - (b) such payments could, in the absence of section 19(4) (limit on amount of qualifying payments that may be made in entitlement period), be made into the account at that time.
- (4) Regulations may make further provision about opening a childcare account, including, in particular—
 - (a) provision about the making of applications to open a childcare account, including provision enabling HMRC to specify the form and manner in which such applications may be made;
 - (b) provision specifying, or enabling HMRC to specify, information which applicants must provide to specified persons or to persons of a specified description;
 - (c) provision specifying circumstances in which a person, or a person of a specified description, may make an application to open a childcare account

Changes to legislation: There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 17. (See end of Document for details)

on behalf of an applicant, including provision enabling HMRC to appoint a person for that purpose;

- (d) provision requiring HMRC to provide specified information to specified persons or to persons of a specified description.

(5) In subsection (4) “specified” means specified in the regulations.

Commencement Information

- I1** S. 17 partly in force at Royal Assent; s. 17 in force for specified purposes at Royal Assent, see s. 75(1)(c)
- I2** S. 17 in force at 14.11.2016 for the purposes of the trial by S.I. 2016/1083, reg. 2(c)
- I3** S. 17 in force at 21.4.2017 for specified purposes by S.I. 2017/578, reg. 2
- I4** S. 17 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. 17 in force at 14.7.2017 for specified purposes by S.I. 2017/750, reg. 2(1)(2)(d)
- I6** S. 17 in force at 24.11.2017 for specified purposes by S.I. 2017/1116, reg. 2
- I7** S. 17 in force at 15.1.2018 for specified purposes by S.I. 2018/27, reg. 2(1)(3)(4)
- I8** S. 17 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 17.