



# Childcare Payments Act 2014

## 2014 CHAPTER 28

### *Childcare accounts*

#### **18 Cases where there is more than one eligible person**

- (1) If two or more persons have applied to open a childcare account in respect of the same child, HMRC may determine which of them (if any) may open a childcare account in respect of the child.
- (2) If—
  - (a) a person—
    - (i) has applied to open a childcare account in respect of a child, or
    - (ii) wishes to make a declaration of eligibility in relation to a childcare account held in respect of a child, and
  - (b) another person holds a childcare account in respect of the child,HMRC may determine which of them (if any) may hold an active childcare account in respect of the child (see section 17(3)).
- (3) For provision enabling HMRC to make an account restriction order to give effect to a determination under subsection (2), see section 24.

#### **Commencement Information**

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| <b>I1</b> | <a href="#">S. 18</a> in force at 14.11.2016 for the purposes of the trial by <a href="#">S.I. 2016/1083</a> , <a href="#">reg. 2(c)</a>   |
| <b>I2</b> | <a href="#">S. 18</a> in force at 21.4.2017 for specified purposes by <a href="#">S.I. 2017/578</a> , <a href="#">reg. 2</a>   |
| <b>I3</b> | <a href="#">S. 18</a> in force at 16.5.2017 so far as not already in force in respect of those recruited to participate in the trial by <a href="#">S.I. 2017/578</a> , <a href="#">reg. 4</a> |
| <b>I4</b> | <a href="#">S. 18</a> in force at 14.7.2017 for specified purposes by <a href="#">S.I. 2017/750</a> , <a href="#">reg. 2(1)(2)(d)</a>  |
| <b>I5</b> | <a href="#">S. 18</a> in force at 24.11.2017 for specified purposes by <a href="#">S.I. 2017/1116</a> , <a href="#">reg. 2</a>   |
| <b>I6</b> | <a href="#">S. 18</a> in force at 15.1.2018 for specified purposes by <a href="#">S.I. 2018/27</a> , <a href="#">reg. 2(1)(3)(4)</a>   |
| <b>I7</b> | <a href="#">S. 18</a> in force at 14.2.2018 in so far as not already in force by <a href="#">S.I. 2018/27</a> , <a href="#">reg. 2(2)(3)</a>   |

**Changes to legislation:**

There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 18.