



Childcare Payments Act 2014

2014 CHAPTER 28

Information

26 Power to obtain information or documents

- (1) HMRC may by notice in writing require a person of a description specified in regulations to provide information or documents which HMRC require in connection with their functions under this Act.
- (2) HMRC may require a person to provide information or a document only if it is in the person's possession or power.
- (3) Regulations may make provision about notices under subsection (1), including, in particular—
 - (a) provision requiring a notice to contain information specified in the regulations;
 - (b) provision requiring, or enabling a notice to require, information or documents to be provided in a form or manner specified in the regulations or the notice;
 - (c) provision requiring, or enabling a notice to require, information or documents to be provided at a time, or within a period, specified in the regulations or the notice;
 - (d) provision requiring, or enabling a notice to require, information or documents to be provided in respect of a period specified in the regulations or the notice;
 - (e) provision specifying descriptions of information or document which a notice may not require a person to provide;
 - (f) provision about determining in specified cases whether information or documents are of such a description, including provision for that determination to be made by a person or body specified in the regulations.

Commencement Information

- II** [S. 26](#) partly in force at Royal Assent; [s. 26](#) in force for specified purposes at Royal Assent, see [s. 75\(1\)\(c\)](#)

Changes to legislation: There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 26. (See end of Document for details)

I2 S. 26 in force at 20.7.2016 by S.I. 2016/763, **reg. 2(1)**

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