



Childcare Payments Act 2014

2014 CHAPTER 28

Other enforcement powers

50 Power to exclude childcare from being qualifying childcare

- (1) This section applies if—
 - (a) a person has done, or omitted to do, any act for the purpose of obtaining a payment from a childcare account,
 - (b) the person's conduct involved dishonesty, and
 - (c) as a result the person has been convicted of an offence or has been notified of a penalty under section 46.
- (2) HMRC may direct that any childcare provided by the person is not qualifying childcare for the purposes of this Act.
- (3) A direction under this section has effect for 12 months beginning with the day on which it is made.
- (4) Regulations may amend subsection (3) so as to substitute a different period for the period for the time being specified there.
- (5) Where a direction under this section is made in relation to a person, the direction also applies in relation to—
 - (a) any body corporate of which the person is a director or other officer,
 - (b) any body corporate of which the person is a member, if the affairs of the body corporate are managed by its members, and
 - (c) any Scottish firm of which the person is a partner.
- (6) HMRC must—
 - (a) give a copy of a direction under this section to—
 - (i) the person or persons in relation to whom it applies, and
 - (ii) any person or body which provides childcare accounts, and
 - (b) publish the direction in the way appearing to HMRC to be best calculated to bring it to the attention of those who may be affected by it.

Changes to legislation: There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 50. (See end of Document for details)

(7) HMRC may revoke a direction made under this section.

Commencement Information

- I1** S. 50 partly in force at Royal Assent; s. 50 in force for specified purposes at Royal Assent, see s. 75(1)(c)
- I2** S. 50 in force at 14.11.2016 for the purposes of the trial by S.I. 2016/1083, reg. 2(g)
- I3** S. 50 in force at 21.4.2017 in so far as not already in force by S.I. 2017/578, reg. 3(e)

Changes to legislation:

There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 50.