



Childcare Payments Act 2014

2014 CHAPTER 28

Other enforcement powers

52 Deduction of recoverable amounts from tax credit awards

- (1) This section applies where, as a result of a review of, or an appeal against, a tax credits decision—
 - (a) a person is required to pay an amount (“the relevant debt”) to HMRC under section 35 or 36, and
 - (b) an amount of tax credit (“the award”) is payable to the person or to the person and the person's partner jointly.
- (2) The relevant debt may be deducted from the award before it is paid.
- (3) The requirement to pay the relevant debt is discharged to the extent that it is deducted from the award under this section.
- (4) In this section “tax credits decision” means a decision not to make an award of a tax credit or to terminate such an award.
- (5) This section ceases to have effect when the repeal of Part 1 of the Tax Credits Act 2002 made by Schedule 14 to the Welfare Reform Act 2012 has fully come into force.

Commencement Information

- I1** S. 52 in force at 14.11.2016 for the purposes of the trial by S.I. 2016/1083, reg. 2(g)
- I2** S. 52 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 52.