



# Childcare Payments Act 2014

## 2014 CHAPTER 28

### *Other enforcement powers*

#### **54 Set-off**

- (1) This section applies where—
  - (a) an amount (“the relevant debt”) is due and payable to HMRC under this Act by a person who holds a childcare account in respect of a child,
  - (b) the childcare account is not active (see section 17(3)), and
  - (c) the relevant debt consists of an amount which the person is liable to pay HMRC under any of sections 35 to 39 or section 40(1) (recovery of top-up payments) as a result of something done, or omitted to be done, in connection with that account or any other childcare account which the person has held in respect of the child.
- (2) If the account-holder makes a withdrawal from the childcare account, the amount payable to HMRC under section 22 (the “corresponding top-up amount” of the withdrawal) is to be set off against the relevant debt.
- (3) In a case where the whole or part of the corresponding top-up amount of a withdrawal (“the set-off amount”) is set off against the relevant debt, so much of the withdrawal as generated the set-off amount is to be ignored for the purposes of section 19(8).

#### **Commencement Information**

- I1** S. 54 in force at 14.11.2016 for the purposes of the trial by S.I. 2016/1083, reg. 2(g)
- I2** S. 54 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 54.