



Childcare Payments Act 2014

2014 CHAPTER 28

Reviews and appeals

61 Cases where there is more than one eligible person

- (1) This section applies in the following cases.
- (2) The first case is where—
 - (a) two or more persons (“the applicants”) have applied to open a childcare account in respect of the same child, and
 - (b) any of the applicants is appealing against a decision not to allow the applicant to open a childcare account in respect of the child.
- (3) The second case is where—
 - (a) one or more persons (“the applicants”) have applied to open a childcare account in respect of a child,
 - (b) another person (“the existing account-holder”) holds a childcare account in respect of the child, and
 - (c) any of the applicants is appealing against a decision not to allow the applicant to open a childcare account in respect of the child.
- (4) The third case is where—
 - (a) a person is appealing against a decision not to make an account restriction order in relation to another person, or
 - (b) a person is appealing against a decision to make an account restriction order in relation to the person so as to enable another person to open a childcare account or make a declaration of eligibility in relation to such an account.
- (5) In this section “the affected parties” means—
 - (a) in the case described in subsection (2), the applicants;
 - (b) in the case described in subsection (3), the applicants and the existing account-holder;
 - (c) in the case described in subsection (4), each of the persons mentioned in paragraph (a) or (b) of that subsection (as the case may be).

Changes to legislation: There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 61. (See end of Document for details)

- (6) Notice of the appeal must be given to each of the affected parties (other than the person bringing the appeal).
- (7) Each of the affected parties is to be treated as a party to the appeal.
- (8) If the Tribunal quashes the whole or part of the decision, it must substitute its own decision for that of HMRC.
- (9) A decision of the Tribunal made by virtue of this section has the same effect as, and may be enforced in the same manner as, a decision of HMRC.
- (10) In this section “the Tribunal” has the same meaning as in section 60.

Commencement Information

- I1** S. 61 in force at 14.11.2016 for the purposes of the trial by S.I. 2016/1083, reg. 2(g)
- I2** S. 61 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 61.