



Childcare Payments Act 2014

2014 CHAPTER 28

Compensatory payments

62 Compensatory payments

- (1) Where a person has in circumstances specified in regulations been deprived of the opportunity to receive top-up payments in respect of a child for a period, HMRC must pay the person an amount equal to 20% of the costs incurred on qualifying childcare in respect of the child during the period.
- (2) But the amount paid to a person by HMRC under this section for a period may not exceed a maximum amount specified in, or determined in accordance with, regulations.
- (3) The circumstances that may be specified in regulations under this section include, in particular—
 - (a) where an appealable decision is varied or cancelled on a review under section 57, and
 - (b) where an appealable decision is quashed (whether wholly or partly) under section 60.
- (4) Payments may be made to a person under this section regardless of whether the person—
 - (a) has opened a childcare account, or
 - (b) has made a valid declaration of eligibility.
- (5) Regulations may make further provision about making payments under this section.
- (6) Regulations may substitute a different percentage for the percentage for the time being specified in subsection (1).

Commencement Information

- II** S. 62 partly in force at Royal Assent; s. 62 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 62. (See end of Document for details)

- I2** S. 62 in force at 14.11.2016 for the purposes of the trial by S.I. 2016/1083, **reg. 2(g)**
- I3** S. 62 in force at 21.4.2017 for specified purposes by S.I. 2017/578, **reg. 2**
- I4** S. 62 in force at 16.5.2017 so far as not already in force in respect of those recruited to participate in the trial by S.I. 2017/578, **reg. 4**
- I5** S. 62 in force at 14.7.2017 for specified purposes by S.I. 2017/750, **reg. 2(1)(2)(e)**
- I6** S. 62 in force at 24.11.2017 for specified purposes by S.I. 2017/1116, **reg. 2**
- I7** S. 62 in force at 15.1.2018 for specified purposes by S.I. 2018/27, **reg. 2(1)(3)(4)**
- I8** S. 62 in force at 14.2.2018 in so far as not already in force by S.I. 2018/27, **reg. 2(2)(3)**

Changes to legislation:

There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 62.