



Childcare Payments Act 2014

2014 CHAPTER 28

General

67 Set-off against tax liabilities etc

The following payments are not to be regarded as a credit for the purposes of section 130 of the Finance Act 2008 (set-off)—

- (a) top-up payments;
- (b) payments under section 62 (compensatory payments);
- (c) where the Commissioners provide childcare accounts, any funds held in a childcare account.

Commencement Information

- 11** S. 67 in force at 14.11.2016 for the purposes of the trial by [S.I. 2016/1083, reg. 2\(h\)](#)
- 12** S. 67 in force at 21.4.2017 in so far as not already in force by [S.I. 2017/578, reg. 3\(g\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 67.