



# Childcare Payments Act 2014

## 2014 CHAPTER 28

### *Final provisions*

#### **69 Regulations: general**

- (1) Any power to make regulations under this Act is exercisable by statutory instrument.
- (2) Any power to make regulations under the following provisions of this Act is exercisable by the Treasury—
  - (a) section 1(5) (power to amend rate of top-up payment);
  - (b) section 2(3)(b) to (d) (qualifying childcare);
  - (c) sections 3, 7 to 11 and 13 (eligibility);
  - (d) section 5(2) (power to alter length of entitlement period);
  - (e) section 14 (qualifying child);
  - (f) section 19(7) (power to amend the relevant maximum);
  - (g) section 30 (termination of tax credit awards);
  - (h) section 31 (power to provide for automatic termination of universal credit);
  - (i) sections 32 and 33 (disqualification of tax credit or universal credit claimants from obtaining top-up payments);
  - (j) sections 43(5), 44(6) and 46(5) (powers to vary certain penalties);
  - (k) section 50(4) (power to alter period for which directions under section 50 have effect);
  - (l) section 62(6) (power to amend rate of compensatory payments);
  - (m) section 72 (power to make consequential amendments);
  - (n) section 75 (commencement).
- (3) Any power to make regulations under a provision of this Act that is not mentioned in subsection (2) is exercisable by the Commissioners for Her Majesty's Revenue and Customs.
- (4) Regulations under this Act may—
  - (a) make different provision for different purposes or in relation to different areas,

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- (b) contain incidental, supplemental, consequential or transitional provision or savings, and
  - (c) provide for a person to exercise a discretion in dealing with any matter.
- (5) Subsection (4) does not apply to regulations under section 75 (see instead subsection (3) of that section).

## **70 Regulations: Parliamentary control**

- (1) A statutory instrument containing regulations under this Act is subject to annulment in pursuance of a resolution of either House of Parliament, unless the instrument—
- (a) is required by subsection (3) or any other enactment to be laid in draft before, and approved by a resolution of, each House, or
  - (b) contains only regulations under section 75.
- (2) Subsection (3) applies to a statutory instrument that contains (with or without other provisions)—
- (a) regulations under section 1(5);
  - (b) regulations under section 2(3)(b), (c) or (d);
  - (c) the first regulations under each of sections 3 and 7 to 10;
  - (d) regulations under section 5(2);
  - (e) the first regulations under section 14;
  - (f) regulations under section 19(7) which substitute a lower amount for any amount for the time being specified in section 19(5);
  - (g) regulations under section 31;
  - (h) the first regulations under each of sections 32(5) and 33(5);
  - (i) regulations under section 32(6) or 33(6);
  - (j) regulations under section 43(5), 44(6) or 46(5);
  - (k) regulations under section 50(4);
  - (l) regulations under section 62(6);
  - (m) regulations under section 72.
- (3) A statutory instrument to which this subsection applies may not be made unless a draft of the instrument has been laid before, and approved by a resolution of, each House of Parliament.

## **71 Interpretation**

- (1) In this Act—
- “account-holder” has the meaning given by section 15(10);
  - “account provider” has the meaning given by section 15(10);
  - “appealable decision” has the meaning given by section 56(3);
  - “childcare” has the meaning given by section 2(1);
  - “childcare account” has the meaning given by section 15;
  - “the Commissioners” means the Commissioners for Her Majesty's Revenue and Customs;
  - “declaration of eligibility” has the meaning given by section 4;
  - “enactment” includes—
- (a) an enactment contained in subordinate legislation,

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- (b) an enactment contained in, or in an instrument made under, an Act of the Scottish Parliament,
- (c) an enactment contained in, or in an instrument made under, a Measure or Act of the National Assembly for Wales, and
- (d) an enactment contained in, or in an instrument made under, Northern Ireland legislation;

“entitlement period” means a period determined in accordance with section 5;

“HMRC” means Her Majesty's Revenue and Customs;

“ITEPA 2003” means the Income Tax (Earnings and Pensions) Act 2003;

“partner” is to be read in accordance with regulations made under section 3(5);

“permitted payment” has the meaning given by section 20(3);

“prohibited payment” has the meaning given by section 20(4);

“qualifying child” has the meaning given by section 14;

“qualifying childcare” has the meaning given by section 2(2);

“qualifying payment” has the meaning given by section 19;

“tax credit” has the same meaning as in the Tax Credits Act 2002;

“top-up element”, in relation to an amount, has the meaning given by section 21;

“top-up payment” is to be read in accordance with section 1;

“universal credit” means universal credit payable under—

- (a) Part 1 of the Welfare Reform Act 2012, or
- (b) any provision made for Northern Ireland which corresponds to that Part of that Act.

(2) In this Act—

- (a) references to a valid declaration of eligibility are to be read in accordance with section 4(2), and
- (b) references to an active childcare account are to be read in accordance with section 17(3).

## **72 Power to make consequential amendments**

(1) Regulations may make such provision amending, repealing, revoking or applying with modifications any enactment to which this section applies as the Treasury consider necessary or expedient in consequence of any provision made by or under this Act.

(2) This section applies to—

- (a) any enactment passed or made before the passing of this Act, and
- (b) any enactment passed or made on or before the last day of the Session in which this Act is passed.

## **73 Financial provisions**

(1) There is to be paid out of money provided by Parliament any increase attributable to this Act in the sums payable under any other Act out of money so provided.

(2) Subsections (3) and (4) apply if childcare accounts are provided by the Commissioners or the Director of Savings (“the relevant account provider”).

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- (3) Sums paid into childcare accounts are not to be paid into the Consolidated Fund.
- (4) Sums payable from childcare accounts are not to be regarded as expenditure of the relevant account provider.

#### **Commencement Information**

- I1** S. 73 partly in force at Royal Assent; s. 73(1) in force at Royal Assent, see s. 75(1)(b), (2)
- I2** S. 73(2)-(4) in force at 14.11.2016 for the purposes of the trial by S.I. 2016/1083, **reg. 2(i)**
- I3** S. 73(2)-(4) in force at 21.4.2017 for specified purposes by S.I. 2017/578, **reg. 2**
- I4** S. 73(2)-(4) 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. 73(2)-(4) in force at 14.7.2017 for specified purposes by S.I. 2017/750, **reg. 2(1)(2)(f)**
- I6** S. 73(2)-(4) in force at 24.11.2017 for specified purposes by S.I. 2017/1116, **reg. 2**
- I7** S. 73(2)-(4) in force at 15.1.2018 for specified purposes by S.I. 2018/27, **reg. 2(1)(3)(4)**
- I8** S. 73(2)-(4) in force at 14.2.2018 in so far as not already in force by S.I. 2018/27, **reg. 2(2)(3)**

#### **74 Extent**

- (1) Except as provided by subsection (2), this Act extends to England and Wales, Scotland and Northern Ireland.
- (2) Any amendment or repeal made by this Act has the same extent as the provision amended or repealed.

#### **75 Commencement and short title**

- (1) The following provisions of this Act come into force on the day on which this Act is passed—
  - (a) sections 65 and 68;
  - (b) sections 69 to 72, 73(1), 74 and this section;
  - (c) any power to make regulations under this Act.
- (2) The remaining provisions of this Act come into force in accordance with provision contained in regulations.
- (3) Regulations under subsection (2) may—
  - (a) make different provision for different purposes or in relation to different areas;
  - (b) make such transitory or transitional provision, or savings, as the Treasury consider necessary or expedient, including (in particular) such adaptations of provisions of this Act brought into force as appear to be necessary or expedient in consequence of other provisions of this Act not yet having come into force.
- (4) This Act may be cited as the Childcare Payments Act 2014.

**Changes to legislation:**

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