

*These notes refer to the Childcare Payments Act 2014  
(c.28) which received Royal Assent on 17 December 2014*

# CHILDCARE PAYMENTS ACT 2014

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## EXPLANATORY NOTES

### COMMENTARY ON SECTIONS

#### *General*

#### *Section 65: Functions of Commissioners for Revenue and Customs*

279. [Section 65](#) makes the Commissioners for HMRC responsible for managing the scheme introduced by the Act.

#### *Section 66: Tax treatment of top-up payments*

280. [Section 66](#) provides that a top-up payment is not subject to income tax in the hands of the account-holder.

#### *Section 67: Set-off against tax liabilities etc*

281. [Section 67](#) prevents top-up payments, amounts in childcare accounts and compensatory payments (see [section 62](#)) from being used to set off against other debts which a person owes to HMRC.

#### *Section 68: Northern Ireland*

282. [Section 68](#) amends Schedule 2 to the Northern Ireland Act 1998 to make the scheme an excepted matter for the purposes of the Northern Ireland devolution settlement. This means that the scheme will apply in Northern Ireland in the same way as in the rest of the UK.