



Childcare Payments Act 2014

2014 CHAPTER 28

Special rules affecting tax credit and universal credit claimants

34 Disqualification notices

- (1) If—
 - (a) a person has been given a warning notice under section 32(3) or 33(3), and
 - (b) section 32 or 33 applies in relation to the person at any time during the period of 4 years beginning with the day on which the notice is given,HMRC may give the person a disqualification notice under this section.
- (2) Where a person has been given a disqualification notice—
 - (a) the person may not open a childcare account,
 - (b) no qualifying payments may be made into any childcare account held by the person, and
 - (c) any declaration of eligibility made by the person for an entitlement period for which the notice has effect is not valid.
- (3) A disqualification notice has effect for the period specified in the notice.
- (4) But a disqualification notice may not have effect for a period longer than 3 years.
- (5) The period specified in a disqualification notice—
 - (a) may begin before the day on which the notice is given, but
 - (b) may not begin before the start of the entitlement period for which the declaration of eligibility that resulted in the giving of the notice was made.
- (6) If HMRC give a person a disqualification notice, HMRC must give a copy of the notice to any person or body which provides childcare accounts.
- (7) HMRC may revoke a disqualification notice.

Commencement Information

11 S. 34 in force at 14.11.2016 for the purposes of the trial by S.I. 2016/1083, reg. 2(e)

Changes to legislation: There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 34. (See end of Document for details)

I2 S. 34 in force at 21.4.2017 in so far as not already in force by S.I. 2017/578, reg. 3(d)

Changes to legislation:

There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 34.