



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.