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STATUTORY INSTRUMENTS

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**2017 No. 1096**

**CHILDCARE**

**PAYMENT SCHEME**

**The Childcare Payments (Amendment) Regulations 2017**

*Made* - - - - *14th November 2017*

*Laid before Parliament* *16th November 2017*

*Coming into force* - - *7th December 2017*

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 5(3), 62(5) and 69(3) and (4) of the Childcare Payments Act 2014(1).

**Citation and commencement**

1. These Regulations may be cited as the Childcare Payments (Amendment) Regulations 2017 and come into force on 7th December 2017.

**Amendment of the Childcare Payments Regulations 2015**

2. The Childcare Payments Regulations(2) 2015 are amended as follows

3. In regulation 5 (variation of entitlement periods)—

(a) omit “or” at the end of sub-paragraph (1)(b) and insert at the end of sub-paragraph (1)(c)—

“; or

(d) in order to align the entitlement period of an account holder (“A”) with the declaration period of A’s partner under regulation 15 of the Childcare (Early Years Provision Free of Charge) (Extended Entitlement) Regulations 2016(3).”, and

(b) after paragraph (1) insert—

“(1A) The length of the variation referred to in paragraph (1) shall not exceed two months.”.

4. In regulation 17 (compensatory payments) for paragraph (3A) substitute—

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(1) 2014 c. 28; section 5(4) was amended by section 5(2) of the Small Charitable Donations and Childcare Payments Act 2017 (c. 1).

(2) S.I. 2015/522, to which there are amendments not relevant to these Regulations.

(3) S.I. 2016/1257.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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“(3A) The circumstances specified in this paragraph are that—

- (a) a person is unable to open a childcare account, or
- (b) a person’s childcare account fails to function effectively

for a continuous period of at least 14 days, due to a serious technical failure affecting HMRC or the account provider.”.

14th November 2017

*Jim Harra*  
*Justin Holliday*  
Two of the Commissioners for Her Majesty’s  
Revenue and Customs

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Childcare Payments Regulations 2015 (S.I. 2015/522) (“the 2015 Regulations”) which provide for the administration of childcare accounts and top-up payments made under the Childcare Payments Act 2014 (c. 28) (“the Act”) and for other procedural matters in relation to the childcare payments scheme.

Regulation 3 updates regulation 5 of the 2015 Regulations to enable an account holder’s entitlement period to be varied so that it aligns with their partner’s declaration period under the Childcare (Early Years Provision Free of Charge) Regulations 2016 (S.I. 2016/1257). It also restricts any variation of the entitlement period for any of the reasons set out in regulation 5(1) of the 2015 Regulations to a maximum of two months.

Regulation 4 updates regulation 17(3A) of the 2015 Regulations as amended by The Childcare Payments (Amendment) Regulations 2016 (S.I. 2016/796) which specifies the circumstances where a compensatory payment under section 62 of the Act may be made. This amendment provides an additional circumstance where such a payment can be made. It will compensate parents who are unable to receive top-up payments due to their childcare account not functioning effectively for a continuous period of at least 14 days because of a serious technical failure affecting HMRC or the account provider.

A full impact assessment of the effect that the introduction of the childcare payments scheme will have on the costs of business and the voluntary sector was published on 10th June 2014 alongside the draft Childcare Payments Bill and was updated on 20th November 2014. It is available from the gov.uk website at <https://www.gov.uk/government/publications/tax-free-childcare-impact-assessment>. It remains an accurate summary of the impacts that apply to this instrument. An updated impact assessment in relation to the secondary legislation was made on 30th March 2017 and is available at the gov.uk website.