



# Childcare Payments Act 2014

## 2014 CHAPTER 28

### *Eligibility*

#### **3 Eligible persons**

- (1) A person is an eligible person for an entitlement period if—
  - (a) the person meets the conditions of eligibility in sections 6 to 13, and
  - (b) in a case where the person has a partner, the person's partner meets the conditions of eligibility in sections 9 to 13.
- (2) In sections 6 to 13 “the date of the declaration” means the day on which the person makes a declaration of eligibility for the entitlement period (see section 4).
- (3) Sections 6 to 13 need to be read with—
  - (a) regulations made under them, and
  - (b) regulations made under subsection (4).
- (4) Regulations may provide for exceptions to the requirement for any of the conditions of eligibility in sections 6 to 13 to be met by a person.
- (5) Regulations may make provision about when a person is, or is not, to be regarded as another person's partner for the purposes of this Act.

#### **Commencement Information**

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| <b>I1</b> | <a href="#">S. 3</a> partly in force at Royal Assent; <a href="#">s. 3</a> in force for specified purposes at Royal Assent, see <a href="#">s. 75(1)(c)</a>                                   |
| <b>I2</b> | <a href="#">S. 3</a> in force at 14.11.2016 for the purposes of the trial with specified adaptations by <a href="#">S.I. 2016/1083</a> , <a href="#">reg. 3</a>                               |
| <b>I3</b> | <a href="#">S. 3</a> in force at 21.4.2017 for specified purposes by <a href="#">S.I. 2017/578</a> , <a href="#">reg. 2</a>   |
| <b>I4</b> | <a href="#">S. 3</a> in force at 16.5.2017 so far as not already in force in respect of those recruited to participate in the trial by <a href="#">S.I. 2017/578</a> , <a href="#">reg. 4</a> |

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*Status: Point in time view as at 16/05/2017.*

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

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#### 4 Declarations of eligibility

- (1) For the purposes of this Act a “declaration of eligibility” is a statement made by a person for an entitlement period which states that the person is an eligible person for the entitlement period.
- (2) A declaration of eligibility made by a person for an entitlement period is “valid” for the purposes of this Act if—
  - (a) HMRC are satisfied that the person is an eligible person for the entitlement period,
  - (b) on the day on which the declaration is made, there is no other person who—
    - (i) holds an active childcare account in respect of the relevant child (see subsection (4)), or
    - (ii) is seeking to hold an active childcare account in respect of that child (see subsection (5)), and
  - (c) the declaration is made in accordance with regulations under this section.
- (3) But subsection (2)(b) does not apply for the purpose of determining whether a declaration of eligibility made for the purposes of opening a childcare account is valid (see instead section 17(2)(c)).
- (4) In subsection (2)(b) “the relevant child” means the child in respect of whom the person making the declaration holds a childcare account.

For what is meant by an “active” childcare account, see section 17(3).

- (5) For the purposes of this section a person is “seeking to hold an active childcare account” if—
  - (a) the person has applied to open a childcare account and the application has not yet been determined,
  - (b) the person has made a valid declaration of eligibility for an entitlement period which has not yet begun, or
  - (c) the person has made a declaration of eligibility for an entitlement period which, if valid, would result in the person holding an active childcare account for that period.
- (6) Regulations may make further provision about declarations of eligibility, including, in particular—
  - (a) provision specifying, or enabling HMRC to specify, information which a person making a declaration of eligibility is required to provide to HMRC;
  - (b) provision specifying, or enabling HMRC to specify, the form and manner in which declarations of eligibility may be made;
  - (c) provision specifying the times when declarations of eligibility may be made;
  - (d) provision about the consequences of making a declaration of eligibility—
    - (i) after the beginning of the entitlement period for which it is made, or
    - (ii) at such other time as may be specified;
  - (e) provision for any consequences specified by virtue of paragraph (d) not to apply in specified circumstances or if specified conditions are met;
  - (f) provision specifying circumstances in which a person, or a person of a specified description, may make a declaration of eligibility on another person's behalf, including provision enabling HMRC to appoint a person for that purpose;

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- (g) provision treating things done, or omitted to be done, by a person who makes a declaration of eligibility on another person's behalf as having been done, or omitted, by that other person.

(7) In subsection (6) “specified” means specified in the regulations.

#### Commencement Information

- I5** S. 4 partly in force at Royal Assent; s. 4 in force for specified purposes at Royal Assent, see s. 75(1)(c)
- I6** S. 4 in force at 14.11.2016 for the purposes of the trial by S.I. 2016/1083, reg. 2(b)
- I7** S. 4 in force at 21.4.2017 for specified purposes by S.I. 2017/578, reg. 2
- I8** S. 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

## 5 Entitlement periods

(1) The length of an entitlement period is 3 months.

This is subject to the following provision.

(2) Regulations may—

- (a) amend subsection (1) so as to alter the length of an entitlement period, and
- (b) in consequence of any provision made under paragraph (a), amend any reference in this Act to a period which begins on the day on which a declaration of eligibility is made and is the same length as an entitlement period.

(3) Regulations may make further provision about entitlement periods, including, in particular—

- (a) provision for determining when entitlement periods are to begin or end, and
- (b) provision enabling HMRC, in circumstances specified in the regulations, to vary the length of an entitlement period in particular cases.

(4) Provision made by virtue of subsection (3)(b) may not enable HMRC to vary the length of an entitlement period by more than [<sup>F1</sup>2 months] .

#### Textual Amendments

- F1** Words in s. 5(4) substituted (16.3.2017) by [Small Charitable Donations and Childcare Payments Act 2017 \(c. 1\), ss. 5\(2\), 7\(3\)](#)

#### Commencement Information

- I9** S. 5 partly in force at Royal Assent; s. 5 in force for specified purposes at Royal Assent, see s. 75(1)(c)
- I10** S. 5 in force at 14.11.2016 for the purposes of the trial by S.I. 2016/1083, reg. 2(b)
- I11** S. 5 in force at 21.4.2017 in so far as not already in force by S.I. 2017/578, reg. 3(b)

**Status:**

Point in time view as at 16/05/2017.

**Changes to legislation:**

There are currently no known outstanding effects for the Childcare Payments Act 2014, Cross Heading: Eligibility.