

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

CHILDCARE PAYMENTS ACT 2014

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Final Provisions

Section 73: Financial provisions

290. [Section 73](#) provides that, if the Commissioners for HMRC or the Director of Savings is the account provider (as permitted by section 16):
- they are not required to pay amounts paid into childcare accounts into the Consolidated Fund, and
 - amounts paid out of childcare accounts are not to be treated as expenditure of the Commissioners or the Director of Savings.