



# Childcare Payments Act 2014

## 2014 CHAPTER 28

### *Introductory*

#### **1 Entitlement to receive money towards costs of childcare**

- (1) This Act contains provision for HMRC to make payments (“top-up payments”) to be used towards the costs of qualifying childcare.

For the meaning of “qualifying childcare”, see section 2.

- (2) A person is entitled to receive a top-up payment for an entitlement period in respect of a child if—
- (a) the person is an eligible person for the entitlement period (see section 3),
  - (b) the person has made a valid declaration of eligibility for the entitlement period (see section 4),
  - (c) the child is a qualifying child (see section 14),
  - (d) the person holds a childcare account in respect of the child (see section 15), and
  - (e) a qualifying payment is made into the childcare account during the entitlement period (see section 19).
- (3) HMRC must pay the top-up payment into the childcare account.
- (4) The amount of the top-up payment is 25% of the amount of the qualifying payment.
- (For provision limiting the amount of qualifying payments that may be made into a childcare account in an entitlement period, see section 19(4).)
- (5) Regulations may amend subsection (4) so as to substitute a different percentage for the percentage for the time being specified there.
- (6) Sections 17 to 25 contain provision about childcare accounts, including restrictions on the kinds of payments that may be made from childcare accounts.
- (7) Sections 26 to 29 contain provision about obtaining and sharing information.

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*Status: This is the original version (as it was originally enacted).*

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- (8) Sections 30 to 34 contain special rules about persons who are claiming tax credits or universal credit.
- (9) Sections 35 to 55 contain provision about penalties and other enforcement powers, including powers to recover top-up payments in certain circumstances.
- (10) Sections 56 to 61 contain provision about reviews and appeals.
- (11) Section 62 contains provision enabling HMRC in certain circumstances to compensate persons who have been deprived of the opportunity to receive top-up payments.
- (12) Sections 63 and 64 contain provision for the withdrawal of tax exemptions in respect of certain kinds of employer-provided childcare schemes.