



Childcare Payments Act 2014

2014 CHAPTER 28

Childcare accounts

18 Cases where there is more than one eligible person

- (1) If two or more persons have applied to open a childcare account in respect of the same child, HMRC may determine which of them (if any) may open a childcare account in respect of the child.
- (2) If—
 - (a) a person—
 - (i) has applied to open a childcare account in respect of a child, or
 - (ii) wishes to make a declaration of eligibility in relation to a childcare account held in respect of a child, and
 - (b) another person holds a childcare account in respect of the child,HMRC may determine which of them (if any) may hold an active childcare account in respect of the child (see section 17(3)).
- (3) For provision enabling HMRC to make an account restriction order to give effect to a determination under subsection (2), see section 24.

Commencement Information

- I1** S. 18 in force at 14.11.2016 for the purposes of the trial by S.I. 2016/1083, **reg. 2(c)**
- I2** S. 18 in force at 21.4.2017 for specified purposes by S.I. 2017/578, **reg. 2**
- I3** S. 18 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**
- I4** S. 18 in force at 14.7.2017 for specified purposes by S.I. 2017/750, **reg. 2(1)(2)(d)**
- I5** S. 18 in force at 24.11.2017 for specified purposes by S.I. 2017/1116, **reg. 2**
- I6** S. 18 in force at 15.1.2018 for specified purposes by S.I. 2018/27, **reg. 2(1)(3)(4)**
- I7** S. 18 in force at 14.2.2018 in so far as not already in force by S.I. 2018/27, **reg. 2(2)(3)**

Changes to legislation:

There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 18.