



Childcare Payments Act 2014

2014 CHAPTER 28

Introductory

2 Qualifying childcare

- (1) In this Act “childcare” means any form of care or supervised activity for a child that is not provided in the course of the child's compulsory education.
- (2) Childcare that is provided for a person is “qualifying childcare” for the purposes of this Act if—
 - (a) it is registered or approved childcare, and
 - (b) the main reason, or one of the main reasons, for incurring the costs of the childcare is—
 - (i) to enable the person to work, or
 - (ii) where the person has a partner, to enable both the person and the person's partner to work.
- (3) Regulations may—
 - (a) make provision about what is, or is not, to be regarded as registered or approved childcare for the purposes of this section;
 - (b) define what is meant by “work” for the purposes of this section;
 - (c) specify cases where the condition in subsection (2)(b) is to be treated as met;
 - (d) specify cases where that condition does not need to be met.
- (4) Regulations made under subsection (3)(a) may, in particular, provide that childcare provided outside the United Kingdom is registered or approved childcare if it is provided by a person approved by an organisation that is accredited by a person or body under an enactment.
- (5) Subsection (2) is subject to any direction made under section 50 (which enables HMRC in certain circumstances to direct that childcare provided by a person is not qualifying childcare).

Changes to legislation: There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 2. (See end of Document for details)

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Commencement Information

- I1** S. 2 partly in force at Royal Assent; s. 2 in force for specified purposes at Royal Assent, see s. 75(1)(c)
- I2** S. 2 in force at 14.11.2016 for the purposes of the trial by S.I. 2016/1083, **reg. 2(a)**
- I3** S. 2 in force at 21.4.2017 in so far as not already in force by S.I. 2017/578, **reg. 3(a)**

Changes to legislation:

There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 2.