



# Childcare Payments Act 2014

## 2014 CHAPTER 28

### *Information*

#### **26 Power to obtain information or documents**

- (1) HMRC may by notice in writing require a person of a description specified in regulations to provide information or documents which HMRC require in connection with their functions under this Act.
- (2) HMRC may require a person to provide information or a document only if it is in the person's possession or power.
- (3) Regulations may make provision about notices under subsection (1), including, in particular—
  - (a) provision requiring a notice to contain information specified in the regulations;
  - (b) provision requiring, or enabling a notice to require, information or documents to be provided in a form or manner specified in the regulations or the notice;
  - (c) provision requiring, or enabling a notice to require, information or documents to be provided at a time, or within a period, specified in the regulations or the notice;
  - (d) provision requiring, or enabling a notice to require, information or documents to be provided in respect of a period specified in the regulations or the notice;
  - (e) provision specifying descriptions of information or document which a notice may not require a person to provide;
  - (f) provision about determining in specified cases whether information or documents are of such a description, including provision for that determination to be made by a person or body specified in the regulations.

#### **Commencement Information**

- II** S. 26 partly in force at Royal Assent; s. 26 in force for specified purposes at Royal Assent, see s. 75(1)(c)

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**Changes to legislation:** There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 26. (See end of Document for details)

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**12** S. 26 in force at 20.7.2016 by S.I. 2016/763, **reg. 2(1)**

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