



# Childcare Payments Act 2014

## 2014 CHAPTER 28

### *Special rules affecting tax credit and universal credit claimants*

#### **34 Disqualification notices**

- (1) If—
  - (a) a person has been given a warning notice under section 32(3) or 33(3), and
  - (b) section 32 or 33 applies in relation to the person at any time during the period of 4 years beginning with the day on which the notice is given,HMRC may give the person a disqualification notice under this section.
- (2) Where a person has been given a disqualification notice—
  - (a) the person may not open a childcare account,
  - (b) no qualifying payments may be made into any childcare account held by the person, and
  - (c) any declaration of eligibility made by the person for an entitlement period for which the notice has effect is not valid.
- (3) A disqualification notice has effect for the period specified in the notice.
- (4) But a disqualification notice may not have effect for a period longer than 3 years.
- (5) The period specified in a disqualification notice—
  - (a) may begin before the day on which the notice is given, but
  - (b) may not begin before the start of the entitlement period for which the declaration of eligibility that resulted in the giving of the notice was made.
- (6) If HMRC give a person a disqualification notice, HMRC must give a copy of the notice to any person or body which provides childcare accounts.
- (7) HMRC may revoke a disqualification notice.

#### **Commencement Information**

**11** S. 34 in force at 14.11.2016 for the purposes of the trial by S.I. 2016/1083, reg. 2(e)

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**Changes to legislation:** There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 34. (See end of Document for details)

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**I2** S. 34 in force at 21.4.2017 in so far as not already in force by S.I. 2017/578, reg. 3(d)

**Changes to legislation:**

There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 34.