



Childcare Payments Act 2014

2014 CHAPTER 28

Recovery of top-up payments

39 Recovery of top-up payments where person fails to give childcare account notice

- (1) This section applies where—
 - (a) a person has made a declaration of eligibility for an entitlement period,
 - (b) on the day on which the person made the declaration, the person, or a person who was the person's partner at that time, (“E”) was an eligible employee in relation to a relevant childcare scheme, and
 - (c) E has failed to give E's employer a childcare account notice before the end of the relevant period (see subsection (2)).
- (2) In subsection (1)(c) “the relevant period” means—
 - (a) the entitlement period for which the declaration was made, or
 - (b) where the declaration was made for the purposes of opening a childcare account, the period of 3 months beginning with the day on which it was made.
- (3) The person who made the declaration is liable to pay HMRC an amount equal to the sum of any top-up payments made to the person for the entitlement period.
- (4) Expressions used in this section and in section 12 have the same meaning in this section as they have in that section.

Commencement Information

II S. 39 in force at 21.4.2017 by S.I. 2017/578, reg. 3(d) (with reg. 5)

Changes to legislation:

There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 39.