



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.