



Childcare Payments Act 2014

2014 CHAPTER 28

Penalties

44 Penalties for providing inaccurate information or documents

- (1) A person is liable to a penalty under this section if—
 - (a) in complying with a notice under section 26, the person provides inaccurate information or provides a document that contains an inaccuracy, and
 - (b) condition A, B or C is met.
- (2) Condition A is that the inaccuracy is careless or deliberate.

An inaccuracy is careless if it is due to a failure by the person to take reasonable care.
- (3) Condition B is that the person knows of the inaccuracy at the time the information or document is provided but does not inform HMRC at that time.
- (4) Condition C is that the person—
 - (a) discovers the inaccuracy some time later, and
 - (b) fails to take reasonable steps to inform HMRC.
- (5) The amount of a penalty under this section may not exceed £3,000.
- (6) Regulations may amend subsection (5) so as to substitute a different amount for the amount for the time being specified there.

Commencement Information

- II** S. 44 partly in force at Royal Assent; s. 44 in force for specified purposes at Royal Assent, see s. 75(1)(c)

Status:

Point in time view as at 17/12/2014. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Childcare Payments Act 2014, Section 44.