



# 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.