



Childcare Payments Act 2014

2014 CHAPTER 28

Other enforcement powers

49 Disqualification orders

- (1) HMRC may make a disqualification order in relation to a person if condition A, B or C is met.
- (2) Condition A is that, on more than one occasion in the period of 4 years ending with the day on which the disqualification order is made, the person—
 - (a) has become liable to a penalty under this Act, and
 - (b) has been notified of the penalty.
- (3) Condition B is that—
 - (a) the person (“P”) has done, or omitted to do, any act for the purpose of obtaining a relevant payment for P or another (see subsection (4)),
 - (b) P’s conduct involved dishonesty, and
 - (c) as a result P has been convicted of an offence or has been notified of a penalty under section 46.
- (4) The following payments are “relevant payments”—
 - (a) a top-up payment;
 - (b) a payment from a childcare account.
- (5) Condition C is that—
 - (a) the person (“P”) has done, or omitted to do, any act for the purpose of obtaining a relevant benefit for P or another (see subsection (6)),
 - (b) P’s conduct involved dishonesty, and
 - (c) as a result P has been convicted of an offence.
- (6) “Relevant benefit” means any benefit or other payment of a description specified in regulations.
- (7) Where a disqualification order has effect in relation to a person—
 - (a) the person may not open a childcare account,

Status: Point in time view as at 14/11/2016. This version of this provision has been superseded.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 49. (See end of Document for details)

- (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 order has effect is not valid.
- (8) A disqualification order has effect for the period specified in the order.
- (9) But a disqualification order may not have effect for a period longer than 3 years.
- (10) If HMRC make a disqualification order under this section, HMRC must give a copy of the order to—
- (a) the person in relation to whom the order is made, and
 - (b) any person or body which provides childcare accounts.
- (11) HMRC may revoke a disqualification order made under this section.

Commencement Information

II [S. 49](#) in force at 14.11.2016 for the purposes of the trial by [S.I. 2016/1083](#), **reg. 2(g)**

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