



# 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,

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*Status: This is the original version (as it was originally enacted).*

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- (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.