



# Childcare Payments Act 2014

## 2014 CHAPTER 28

### *Other enforcement powers*

#### **50 Power to exclude childcare from being qualifying childcare**

- (1) This section applies if—
  - (a) a person has done, or omitted to do, any act for the purpose of obtaining a payment from a childcare account,
  - (b) the person's conduct involved dishonesty, and
  - (c) as a result the person has been convicted of an offence or has been notified of a penalty under section 46.
- (2) HMRC may direct that any childcare provided by the person is not qualifying childcare for the purposes of this Act.
- (3) A direction under this section has effect for 12 months beginning with the day on which it is made.
- (4) Regulations may amend subsection (3) so as to substitute a different period for the period for the time being specified there.
- (5) Where a direction under this section is made in relation to a person, the direction also applies in relation to—
  - (a) any body corporate of which the person is a director or other officer,
  - (b) any body corporate of which the person is a member, if the affairs of the body corporate are managed by its members, and
  - (c) any Scottish firm of which the person is a partner.
- (6) HMRC must—
  - (a) give a copy of a direction under this section to—
    - (i) the person or persons in relation to whom it applies, and
    - (ii) any person or body which provides childcare accounts, and
  - (b) publish the direction in the way appearing to HMRC to be best calculated to bring it to the attention of those who may be affected by it.

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*Status: This is the original version (as it was originally enacted).*

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(7) HMRC may revoke a direction made under this section.