
Status: Point in time view as at 14/11/2016. This version of this provision has been superseded.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 66. (See end of Document for details)



Childcare Payments Act 2014

2014 CHAPTER 28

General

66 Tax treatment of top-up payments

A top-up payment made into a childcare account is not to be regarded as income of the account-holder for the purposes of the Income Tax Acts.

Commencement Information

II [S. 66](#) in force at 14.11.2016 for the purposes of the trial by [S.I. 2016/1083, reg. 2\(h\)](#)

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Point in time view as at 14/11/2016. This version of this provision has been superseded.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 66.