

2016 No. 763 (C. 56)

CHILDCARE

**The Childcare Payments Act 2014 (Commencement No. 1)
Regulations 2016**

Made - - - -

14th July 2016

The Treasury, in exercise of the powers conferred by sections 69(3) and 75(2) and (3) of the Childcare Payments Act 2014(a), make the following Regulations.

Citation and interpretation

1.—(1) These Regulations may be cited as the Childcare Payments Act 2014 (Commencement No. 1) Regulations 2016.

(2) In these Regulations, “the Act” means the Childcare Payments Act 2014.

Commencement

2.—(1) Sections 26 to 29 and 43 of the Act come into force on 20th July 2016.

(2) Section 47 of the Act comes into force on 20th July 2016 in respect of penalties under section 43.

Charlie Elphicke

John Penrose

14th July 2016

Two of the Lords Commissioners for Her Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Regulations provide for sections 26 to 29 and 43 of the Childcare Payments Act 2014 (c. 28) (“the Act”) to come into force on 20th July 2016, and for section 47 of the Act to come into force on that date in respect of penalties under section 43.

Regulation 1 provides for citation and interpretation.

Section 26 of the Act sets out the power of Her Majesty’s Revenue and Customs (HMRC) to require a person to provide information or documents which HMRC require in connection with their functions under the Act. Section 43 sets out the penalties for failure to comply with a notice under section 26. Section 47 provides for the assessment and enforcement of penalties under section 43.

Section 27 of the Act sets out information sharing powers between HMRC and others for the purpose of enabling or assisting the exercise of any of the functions of HMRC under the Act. Section 28 of the Act creates an offence for wrongful disclosure of information received by others from HMRC under Section 27.

Section 29 of the Act amends section 83A of the Childcare Act 2006 (c. 21) to enable HMRC to prescribe information which HMRC may require for the purposes of their functions under the Act.

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