
STATUTORY INSTRUMENTS

2017 No. 578

**The Childcare Payments Act 2014 (Commencement
No. 3 and Transitional Provisions) Regulations 2017**

Transitional provisions relating to section 12 of the Act and section 318AZA of ITEPA 2003

7.—(1) Where the period of 52 tax weeks ending on or before the date a person makes a declaration of eligibility, does not include at least one qualifying week, that person is to be treated for the purposes of section 12(1)(a), (2)(b) and (3)(b) of the Act as not being an eligible employee in relation to a relevant childcare scheme.

(2) Paragraph (1) has effect until the end of the day before the relevant day.

(3) In this regulation “qualifying week” and “tax week” have the meanings given by section 318AZA(5) of ITEPA 2003.