STATUTORY INSTRUMENTS

2017 No. 578 (C. 52)

CHILDCARE PAYMENT SCHEME

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

Made - - - - 20th April 2017

The Treasury, in exercise of the powers conferred on them by sections 69(2)(n) and 75(2) and (3) of the Childcare Payments Act 2014(**1**), make the following Regulations:

Citation and interpretation

1.—(1) These Regulations may be cited as the Childcare Payments Act 2014 (Commencement No. 3 and Transitional Provisions) Regulations 2017.

(2) In these Regulations—

"the Act" means the Childcare Payments Act 2014;

"disabled child" is to be read in accordance with regulations made under section 14 of the Act (qualifying child)(**2**);

"the relevant day" means the day specified by the Treasury for the purposes of sections 270AA and 318AZA of ITEPA 2003(**3**);

"the trial" has the meaning given by regulation 1(2) of the Childcare Payments Act 2014 (Commencement No. 2) Regulations 2016(**4**).

Commencement

2.—(1) The day appointed for the coming into force of the provisions of the Act set out in regulation 2(2) in respect of—

(a) a child born on or after 1st September 2013 and any sibling; and

(**1**) 2014 c. 28.
(**2**) Regulation 5 of the Childcare Payments (Eligibility) Regulations 2015 (S.I. 2015/448), made under section 14, explains when a disabled child is a qualifying child for the purposes of the Act.
(**3**) 2003 c. 1. ITEPA 2003 is defined in section 71 of the Childcare Payments Act 2014 as meaning the Income Tax (Earnings and Pensions) Act 2003. Sections 270AA and 318AZA of ITEPA 2003 are inserted by sections 63 and 64 of the Childcare Payments Act 2014 as commenced by regulation 3(f) of these Regulations.
(**4**) S.I. 2016/1083 (C. 76).

(b) a disabled child and any sibling;

is 21st April 2017.

(2) (a) section 1;

(b) sections 3 and 4;

(c) sections 6 to 15;

(d) sections 17 to 25;

(e) section 62; and

(f) section 73(2) to (4).

(3) In this regulation "sibling" means any child normally living in the same household as a child referred to in paragraph 1 at the time the declaration of eligibility(**5**) is made.

3. The day appointed for the coming into force of the following provisions of the Act, as far as they are not already in force, is 21st April 2017—

(a) section 2;

(b) section 5;

(c) section 16;

(d) sections 30 to 42;

(e) sections 44 to 61;

(f) sections 63 and 64; and

(g) sections 66 and 67.

4. The day appointed for the coming into force of all remaining provisions of the Act, as far as they are not already in force, in respect of those recruited to participate in the trial, is 16th May 2017.

Transitional provisions relating to the trial

5.—(1) Where a person recruited to participate in the trial makes their first reconfirming declaration on or after 16th May 2017, that declaration is to be treated, for the purposes of sections 12 and 39 of the Act, as if it were a declaration of eligibility for the purposes of opening a childcare account.

(2) In this regulation "reconfirming declaration" has the meaning given by regulation 6(3) of the Childcare Payments Regulations 2015(**6**).

Transitional provisions relating to section 12 of the Act and section 270AA of ITEPA 2003

6.—(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)(a) and (3)(a) 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 270AA(5) of ITEPA 2003.

(**5**) Section 4 of the Childcare Payments Act 2014 defines "a declaration of eligibility" and is commenced by regulation 2 of these Regulations.
(**6**) S.I. 2015/522.