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STATUTORY INSTRUMENTS

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**2011 No. 1000**

**The Social Security (Contributions)  
(Amendment No. 4) Regulations 2011**

**Qualifying childcare vouchers for employees who joined a scheme before 6th April 2011**

**4.** In paragraph 7 (qualifying childcare vouchers)—

(a) for sub-paragraph (1) and the heading to the paragraph substitute—

**“Qualifying childcare vouchers for employees who joined a scheme before 6th April 2011**

7.—(1) A qualifying childcare voucher, where an employee joined a scheme before 6th April 2011, subject to the qualifications in sub-paragraphs (1A), (2) and (5).”;

(b) after sub-paragraph (1) insert—

“(1A) The employee has not ceased to be employed by the employer nor has there been a continuous period of 52 weeks throughout which vouchers were not being provided for the employee under the scheme.”;

(c) for sub-paragraph (6) substitute—

“(6) In this paragraph “qualifying childcare voucher” means a non-cash voucher in relation to which Conditions A to C are met.”; and

(d) after sub-paragraph (6) add—

“(7) Condition A is that the voucher is provided to enable an employee to obtain care for a child who—

(a) is a child or stepchild of the employee and is maintained (wholly or partly) at the employee’s expense; or

(b) is resident with the employee and is a person in respect of whom the employee has parental responsibility.

(8) Condition B is that the voucher can only be used to obtain qualifying child care.

(9) Condition C is that the vouchers are provided under a scheme that is open—

(a) to the employer’s employees generally; or

(b) generally to those at a particular location,  
subject to sub-paragraph (10).

(10) Where the scheme under which the vouchers are provided involves—

(a) relevant salary sacrifice arrangements; or

(b) relevant flexible remuneration arrangements,

Condition C is not prevented from being met by reason only that the scheme is not open to relevant low-paid employees.”.