

STATUTORY INSTRUMENTS

2015 No. 448

The Childcare Payments (Eligibility) Regulations 2015

Application of sections 12 and 13 to ^[F1]residents of prescribed states]

17.—(1) Sections 12 and 13 (neither the person nor his or her partner may be in a relevant childcare scheme or receiving other childcare support) apply to a resident of ^[F2]a prescribed] state who is in paid work in the United Kingdom, and to such a person's partner, with the modifications in paragraph (2).

(2) The modifications in this paragraph are—

(a) in section 12—

- (i) a reference to a “relevant childcare scheme” includes a scheme which, under the law of ^[F3]a prescribed] state, provides support of a substantially similar character to a scheme under section 270A (limited exemption for qualifying childcare vouchers) or 318 (childcare: exemption for employer-provided care) of ITEPA 2003 ^{M1}; and
- (ii) “eligible employee” means a person who is eligible for such a scheme;

(b) in section 13, a reference to “national authority” includes an authority of ^[F4]a prescribed] state.

Textual Amendments

- F1** Words in [reg. 17](#) heading substituted (22.7.2021) by [The Childcare Payments \(Miscellaneous Amendment\) Regulations 2021 \(S.I. 2021/781\)](#), regs. 1, **2(1)(a)**
- F2** Words in [reg. 17\(1\)](#) substituted (22.7.2021) by [The Childcare Payments \(Miscellaneous Amendment\) Regulations 2021 \(S.I. 2021/781\)](#), regs. 1, **2(1)(b)**
- F3** Words in [reg. 17\(2\)\(a\)\(i\)](#) substituted (22.7.2021) by [The Childcare Payments \(Miscellaneous Amendment\) Regulations 2021 \(S.I. 2021/781\)](#), regs. 1, **2(1)(b)**
- F4** Words in [reg. 17\(2\)\(b\)](#) substituted (22.7.2021) by [The Childcare Payments \(Miscellaneous Amendment\) Regulations 2021 \(S.I. 2021/781\)](#), regs. 1, **2(1)(b)**

Marginal Citations

- M1** [2003 c. 1](#). Section 270A was inserted by paragraph 3 of Schedule 13 to the [Finance Act 2004 \(c. 12\)](#) and amended by sections 15 and 16 of the [Finance Act 2005 \(c. 7\)](#), [section 36](#) of and paragraph 2 of Schedule 13 to the [Finance Act 2011 \(c. 11\)](#), [S.I. 2006/882](#) and [S.I. 2013/513](#). Section 318 was substituted by paragraph 1 of Schedule 13 to the Finance Act 2004 and was amended by section 16 of the Finance Act 2005, [S.I. 2008/2170](#), [2009/1544](#) and [2011/775](#).

Changes to legislation:

The Childcare Payments (Eligibility) Regulations 2015, Section 17 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- [reg. 13\(1\)\(b\)\(vii\)\(c\)](#) inserted by [S.I. 2024/266 reg. 8\(2\)](#)