## STATUTORY INSTRUMENTS

## 2018 No. 794

The Childcare (Disqualification) and Childcare (Early Years Provision Free of Charge) (Extended Entitlement) (Amendment) Regulations 2018

Part 3 Amendment of the Childcare (Early Years Provision Free of Charge) (Extended Entitlement) Regulations 2016

## Amendment of the Childcare (Early Years Provision Free of Charge) (Extended Entitlement) Regulations 2016

17. After regulation 4 insert—

## "Specified conditions relating to the parent, and any partner of the parent, of the child – foster parents

- **4A.**—(1) This regulation applies in relation to a child falling within regulations 3(3) (ba) to (bd).
- (2) For the purposes of section 1(2) of the Act, a parent of the child must meet the following five conditions.
- (3) The first condition is that the parent is a foster parent and has the child placed with them.
- (4) The second condition is that the main reason, or one of the main reasons, the parent of the child seeks the free childcare referred to in section 1(1) of the Act is to enable the parent, or any partner of the parent, to work.
- (5) The condition in paragraph (4) is treated as being met in relation to any person to whom any of the cases in regulation 8(1)(a) to (m) or 9(1)(b) applies.
  - (6) The third condition is that the parent of the child is in work.
  - (7) In paragraphs (4) and (6) "work" means—
    - (a) in relation to the parent and their partner, where the partner is also the child's foster parent, paid work outside their role as a foster parent; and
    - (b) in relation to the partner of the parent, where the partner is not the child's foster parent, qualifying paid work.
  - (8) For the purposes of this regulation the parent is also treated as being in work if—
    - (a) the person—
      - (i) has accepted an offer to work on or before the date of the declaration made in accordance with regulation 13; and
      - (ii) expects the work to start within 31 days of that date; or
    - (b) the person—

- (i) is absent from work on unpaid leave on the date of the declaration made in accordance with regulation 13; and
- (ii) expects to return to work within 31 days of that date.
- (9) The fourth condition is that—
  - (a) the parent; and
  - (b) any partner of the parent, where the partner is also the child's foster parent,

has had confirmation from the responsible local authority that the responsible local authority is satisfied that taking up paid work outside their role as a foster parent is consistent with the child's care plan.

- (10) The fifth condition is that the parent does not expect their adjusted net income to exceed £100,000 in the relevant tax year.
  - (11) The condition in paragraph (10) is treated as not being met by any parent if—
    - (a) the parent has made, or expects to make, a claim under section 809B of the Income Tax Act 2007(1)(claim for remittance basis to apply) for the relevant tax year, or
    - (b) the parent expects section 809E of that Act (application of remittance basis in certain cases without claim) to apply to the parent for the relevant tax year.
- (11) Where a parent of the child has a partner, that partner must also meet the condition in paragraphs (6) and (10).
  - (11) In this regulation—

"adjusted net income" has the meaning given by section 58 of the Income Tax Act 2007:

"care plan" means-

- (a) the 'care plan' as defined by regulation 2 of the Care Planning, Placement and Case Review (England) Regulations 2010(2);
- (b) the 'care and support plan' as defined by regulation 2 of the Care Planning, Placement and Case Review (Wales) Regulations 2015(3);
- (c) the 'child's plan' prepared in accordance with regulation 5 of the Looked After Children (Scotland) Regulations 2009; or
- (d) the written record of the arrangements for the child's care made under regulation 3 of the Arrangements for the Placement of Children (General) Regulations (Northern Ireland) 1996(4);

"the relevant tax year" means the tax year in which the declaration by the parent or the parent's partner is made.".

<sup>(1) 2007</sup> c.3.

<sup>(2)</sup> S.I. 2010/959, to which there are amendments not relevant to these Regulations.

<sup>(3)</sup> S.I. 2015/1818, to which there are amendments not relevant to these Regulations.

<sup>(4)</sup> S.I. 1996/453.