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STATUTORY INSTRUMENTS

2025 No. 857

CHILDCARE

PAYMENT SCHEME

The Childcare Payments (Eligibility) (Amendment and Transitional Provisions) Regulations 2025

<i>Made</i> - - - -	<i>14th July 2025</i>
<i>Laid before Parliament</i>	<i>15th July 2025</i>
<i>Coming into force</i> - -	<i>15th September 2025</i>

The Treasury make the following Regulations in exercise of the powers conferred by sections 9(2) and (3)(c) and 69(2)(c) and (4)(a) and (b) of the Childcare Payments Act 2014^(a).

Citation, Commencement, Effect and Interpretation

1.—(1) These Regulations may be cited as the Childcare Payments (Eligibility) (Amendment and Transitional Provisions) Regulations 2025 and come into force on 15th September 2025.

(2) Subject to regulation 3, the amendments made by regulation 2(2) and (3)(b) have effect in relation to an expected work start date which falls on or after 16th October 2025.

(3) In these Regulations, “expected work start date” has the same meaning as in regulation 2(2).

Amendments to the Childcare Payments (Eligibility) Regulations 2015

2.—(1) The Childcare Payments (Eligibility) Regulations 2015^(b) are amended as follows.

(2) In regulation 9 (the requirement to be in qualifying paid work), for paragraph (2) substitute—

“(2) For the purposes of this regulation, where a person—

- (a) has accepted an offer of work on or before the date of the declaration of eligibility;
or
- (b) is absent from work on unpaid leave on the date of the declaration of eligibility and intends to return to work;

(a) 2014 c. 28.

(b) S.I. 2015/448, amended by S.I. 2017/1101 and 2025/201, there are other amending instruments but none is relevant.

that person is to be treated as in paid work as an employed person during the applicable period.

(2A) In this regulation—

“applicable period” means, in respect of a person (“P”) the period specified in the entry in column 2 of the table which corresponds with the entry in column 1 of the table which contains, at the date that P makes the declaration of eligibility, P’s expected work start date.

<i>Column 1</i>	<i>Column 2</i>
<i>P’s expected work start date falls in the period—</i>	<i>Applicable period—</i>
(i) beginning with 1st February and ending with the next 30th April	begins with 1st January immediately preceding the start of the period specified in the first column and ends on the day before the day on which P starts or returns to work.
(ii) beginning with 1st May and ending with the next 30th September	begins with 1st April immediately preceding the start of the period specified in the first column and ends on the day before the day on which P starts or returns to work.
(iii) beginning with 1st October and ending with the next 31st January	begins with 1st September immediately preceding the start of the period specified in the first column and ends on the day before the day on which P starts or returns to work

“expected work start date” means the date, at the time the person makes the declaration of eligibility, on which a person expects to begin a new job or return to work after a period of absence on unpaid leave or leave within regulation 12(1)(b) to (g), (i) to (m), (p) or (q).”.

(3) In regulation 12 (qualifying paid work: time off in connection with sickness or parenting)—

- (a) in paragraph (2), for “paragraphs (3), (4) and (5)” substitute “paragraphs (3) and (4)”,
- (b) in paragraph (4), for the words from “only” to the end substitute “during the applicable period as defined in regulation 9(2A)”,
- (c) omit paragraph (5), and
- (d) in paragraph (7)(b), omit “, (h)”.

Transitional Provisions

3. For an expected work start date which falls in the period beginning on 16th October 2025 and ending on 31st January 2026, the provisions of the Childcare Payments (Eligibility) Regulations 2015 that are amended by regulation 2(2) and (3)(b) are to be read as if—

- (a) in regulation 9—
 - (i) in the words after paragraph (2)(b), for “the applicable period” there were substituted “the period beginning on 15th September 2025 and ending with the day before the day on which the person starts or returns to work”; and
 - (ii) in paragraph (2A) the definition “applicable period” were omitted; and

- (b) in regulation 12, in paragraph (4), for “the applicable period as defined in regulation 9(2A)” there were substituted “the period beginning on 15th September 2025 and ending with the day before the day on which the person returns to work”.

14th July 2025

Jeff Smith
Taiwo Owatemi
Two of the Lords Commissioners of His Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Childcare Payments (Eligibility) Regulations 2015 (S.I. 2015/448) (“the 2015 Regulations”) which contain the detailed requirements a person must satisfy to be able to receive childcare top-up payments under the Childcare Payments Act 2014 (c. 28).

The amendments to the 2015 Regulations are being made to align the application window for childcare top-up payments with the application window for the Free Childcare for Working Parents scheme (“FCWP scheme”) which is contained within the Childcare (Free of Charge for Working Parents) (England) Regulations 2022 (S.I. 2022/1134). This will allow persons to apply for childcare top-up payments and the FCWP scheme at the same time. Currently persons applying for childcare top-up payments have a 31-day window in which to make their application, whereas applicants for the FCWP scheme can have up to 6 months.

Regulation 1 provides for these Regulations to come into force on 15th September 2025. For persons expected to start or return to work from leave between 16th October 2025 and 31st January 2026, regulation 2(2) and (3)(b) will take effect subject to the transitional provisions set out in regulation 3. For persons with an expected work start date before 16th October 2025, the existing provisions in the 2015 Regulations will apply.

Regulation 2(2) substitutes regulation 9(2) of the 2015 Regulations and inserts new paragraph (2A) which contains two definitions. Regulation 2(2) substitutes paragraph (2) of regulation 9 of the 2015 to replace the current 31-day period during which a person can make a declaration of eligibility for childcare top-up payments with an application window “the applicable period”. Regulation 2(2) also inserts new paragraph (2A) into regulation 9 of the 2015 Regulations which defines “applicable period” and “expected work start date”.

The “applicable period” is the window during which a person is expected to start or return to work can make a declaration of eligibility. The definition of “expected work start date” sets out a number of relevant elements that the date a person starts work may be either a return to work after a period of unpaid or paid leave (in accordance with regulation 12 (qualifying paid work: time off in connection with sickness or parenting) or starting a new job. It also explains that the start date is the date a person is expected to start work. It is the expected start date that is the relevant date for the purposes of knowing which applicable period to use.

Regulation 2(3) of these Regulations makes consequential amendments to regulation 12 of the 2015 Regulations. Regulation 2(3)(b) inserts the new application window to replace the previous 31-day period in regulation 12(4) of the 2015 Regulations for persons returning to work from certain types of parenting leave as set out in regulation 12(1)(b) to (g), (i) to (m), (p) and (q). Regulation 2(3)(c) revokes paragraph 12(5) as it refers to paragraph (1)(h) which was revoked by the Childcare Payments (Eligibility) (Amendment) Regulations 2017 (S.I. 2017/1101). Regulations 2(3)(a) and (d) make correcting amendments by removing otiose references to paragraphs 12(1)(h) and (5).

Regulation 3 makes transitional provisions for the amendments made by regulation 2(2) and (3)(b) in relation to persons starting or returning to work between 16th October 2025 and 31st January 2026. The transitional provisions allow for the application window for childcare top-up payments to gradually align with the application window for the FCWP scheme.

A full impact assessment of the effect that the introduction of the childcare payments scheme has on the costs of business and the voluntary sector was published on 10th June 2014 alongside the draft Childcare Payments Bill and was updated on 20th November 2014. This publication was withdrawn on 20th April 2017 but is available at <https://www.gov.uk/government/publications/tax-free-childcare-impact-assessment>. An updated impact assessment in relation to the secondary legislation was made on 30th March 2017 and is available at <https://www.gov.uk/government/publications/tax-free-childcare-impact-assessment-march-2017>.

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