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DRAFT STATUTORY INSTRUMENTS

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**2016 No.**

**The Childcare (Early Years Provision Free of Charge) (Extended Entitlement) Regulations 2016**

**PART 2**

**A qualifying child of working parents**

**CHAPTER 2**

Conditions relating to a parent, and any partner of the parent, of the child

**Specified conditions relating to a parent, and any partner of the parent, of the child**

4.—(1) For the purposes of section 1(2)(d) of the Act, a parent of the child must meet the following three conditions.

(2) The first 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.

(3) The condition in paragraph (2) is treated as being met in relation to a person to whom any of the cases in regulation 8(1)(a) to (m) or 9(1)(b) applies.

(4) The second condition is that the parent of the child is in qualifying paid work in accordance with this Chapter.

(5) The third condition is that the parent does not expect their adjusted net income to exceed £100,000 in the relevant tax year.

(6) The condition in paragraph (5) is treated as not being met by a parent if—

(a) the parent has made, or expects to make, a claim under section 809B of the Income Tax Act 2007 (claim for remittance basis to apply)<sup>(1)</sup> 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.

(7) Where a parent of the child has a partner (see regulation 10), that partner must also meet the conditions in paragraphs (4) and (5).

(8) In this regulation—

“adjusted net income” has the meaning given by section 58 of the Income Tax Act 2007;

“the relevant tax year” means the tax year in which the declaration by the parent or the parent’s partner is made.

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(1) 2007 c. 3. Sections 809B and 809E were added by paragraph 1 of Schedule 7 to the Finance Act 2008 (c. 9). 809B was amended by paragraph 152 of Schedule 45 and paragraph 3 of Schedule 46 to the Finance Act 2013 (c. 29). Section 809E was amended by paragraph 152 of Schedule 45 and paragraph 5 of Schedule 46 to the Finance Act 2013 and paragraph 4 of Schedule 27 to the Finance Act 2009 (c. 10).

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**Draft Legislation:** This is a draft item of legislation. This draft has since been made as a UK Statutory  
Instrument: The Childcare Act 2016 (Consequential Amendments) Regulations 2016 No. 1257

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