
EXPLANATORY NOTE

(This note is not part of these Regulations)

These Regulations secure that childcare is available free of charge for qualifying children of working parents.

These Regulations replace the Childcare (Early Years Provision Free of Charge) (Extended Entitlement) Regulations 2016 (S.I. 2016/1257).

Part 3 provides for determinations as to whether a child is eligible for childcare under section 1 of the Childcare Act 2016 (c. 5) (“the Act”). In summary:

- regulations 13 to 18 specify matters for the purposes of section 1(2)(c) and (d) of the Act (which relate to the definition of “qualifying child of working parents”);
- regulations 19 to 21 provide for the making of declarations under section 1(2)(e) of the Act (to the effect that a child is a qualifying child of working parents);
- regulations 22 to 24 provide for the making of determinations as to whether a child is a qualifying child of working parents;
- regulations 25 and 26 set out the period for which a declaration in respect of a child determined to be a qualifying child of working parents has effect;
- regulation 27 sets out the period for which a child (in respect of whom a declaration has effect) is eligible for childcare under section 1 of the Act.
- regulations 28 and 29 provide for the disclosure of information.

Part 4 sets out offences and penalties. In summary:

- regulation 30 makes it an offence to share unlawfully any personal information disclosed under regulation 28 or 29;
- regulations 31 to 33 establish penalties for certain conduct connected with determinations as to whether a child is eligible for childcare under section 1 of the Act;
- regulations 34 and 35 provide for the assessment and enforcement of penalties.

Part 5 provides for reviews and appeals. In summary:

- regulations 36 to 38 provide for the review of, and the procedure to review, certain decisions made by the Commissioners for His Majesty’s Revenue and Customs;
- regulation 39 provides for appeals to the First-tier Tribunal against decisions reviewed under regulations 36 to 38;
- regulations 40 to 42 sets out the decisions the First-tier Tribunal may make in appeals.
- regulation 43 provides that the Commissioners for His Majesty’s Revenue and Customs and an appellant may settle an appeal by agreement before it is finally disposed.

Part 6 sets out the duties of English local authorities. In summary:

- regulation 44 requires an English local authority to secure that childcare is made available free of charge for qualifying children of working parents in their area;
- regulations 45 to 48 require, and provide for, an English local authority to make arrangements with a childcare provider the parent of a child chooses to provide any childcare the local authority must secure for their child;

Changes to legislation: The Childcare (Free of Charge for Working Parents) (England) Regulations 2022 is up to date with all changes known to be in force on or before 24 June 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. (See end of Document for details) [View outstanding changes](#)

— regulation 49 requires an English local authority, when discharging its duties under these Regulations, to have regard to any guidance given by the Secretary of State.

A full impact assessment has not been produced for this instrument as no, or no significant, impact on the private, voluntary, or public sector is foreseen.

An Explanatory Memorandum is published alongside this instrument at www.legislation.gov.uk.

Table of corresponding provisions

The following table sets out where the regulatory provisions of the Childcare (Early Years Provision Free of Charge) (Extended Entitlement) Regulations 2016 (“the 2016 Regulations”) may be found in these Regulations.

<i>Origin in the 2016 Regulations</i>	<i>Destination in these Regulations</i>
Regulation 3(1)	Regulations 13 and 20(a)
Regulation 3(2) and (3)	Regulation 9
Regulations 4 and 4A	Regulations 14 and 15
Regulation 5(1) and (1A)	Regulations 16 and 17(1) and (2)
Regulation 5(2)	Regulation 7(1)(c)
Regulations 5(3) to (6) and 6	Regulation 18
Regulation 7	Regulation 17(3)(b) and (4)
Regulations 8 and 9	Regulations 16(3) and 17(3)(a)
Regulation 10	Regulation 10
Regulation 11	Regulation 19(2)
Regulation 12	Regulation 11
Regulations 13 and 14	Regulation 21
Regulations 15 and 16	Regulations 25 to 27
Regulation 17	Regulation 22
Regulation 17A	Regulation 24
Regulation 18(1) to (3)	Regulation 28
Regulation 18(4) to (6)	Regulation 29
Regulation 19	Regulation 30
Regulation 20	Regulation 22(2)(c)
Regulations 21 and 29	Regulations 36 and 38
Regulations 22 and 30	Regulation 37
Regulations 23 and 31	Regulation 39
Regulation 24	Regulation 41
Regulation 25	Regulation 33
Regulation 26	Regulation 32
Regulation 27	Regulation 31
Regulation 28	Regulation 34

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<i>Origin in the 2016 Regulations</i>	<i>Destination in these Regulations</i>
Regulation 32	Regulation 42
Regulations 33 and 35	Regulation 44
Regulation 34	Regulation 6(1)(a)
Regulation 36	Regulation 45
Regulation 37	Regulation 46
Regulation 38(1)	Regulation 47
Regulation 38(2)	Regulation 48
Regulation 39	Regulation 49

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Changes and effects yet to be applied to :

- reg. 13(2)(a) word substituted by [S.I. 2023/1330 reg. 2\(5\)\(b\)](#)
- reg. 44(2)(b) word substituted by [S.I. 2023/1330 reg. 2\(8\)\(a\)](#)