This Statutory Instrument has been made in consequence of a defect in S.I. 2020/354 and a defect in S.I. 2025/857 and is being issued free of charge to all known recipients of those Statutory Instruments.

STATUTORY INSTRUMENTS

2026 No. 279

CHILDCARE PAYMENT SCHEME

The Childcare Payments (Miscellaneous Amendments) Regulations 2026

Made - - - -	*11th March 2026*
Laid before Parliament	*12th March 2026*
Coming into force - -	*6th April 2026*

The Treasury, in exercise of the powers conferred by sections 9(2) and (3) and 69(2)(c) of the Childcare Payments Act 2014(**1**), make these Regulations.

Citation and commencement

1. These Regulations may be cited as the Childcare Payments (Miscellaneous Amendments) Regulations 2026 and come into force on 6th April 2026.

Amendments to the Childcare Payments (Eligibility) Regulations 2015

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

(2) In regulation 9 (the requirement to be in qualifying paid work), in paragraph (2A), in column 2 of the table (applicable period) in the phrase "ends on the day", wherever it occurs, for "on" substitute "with".

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

(a) in paragraph (7)(a), after "(i)," insert "(o),";

(b) in paragraph (7)(b), for "(j) to (m)" substitute "(j) to (n)".

(**1**) 2014 c. 28.

(**2**) S.I. 2015/448, as amended by S.I. 2017/1101, 2020/354 which inserted sub-paragraphs (n) and (o) into regulation 12(1), 2021/781, 2025/201 and 2025/857 which inserted paragraph (2A) into regulation 9, there are other amending instruments but none is relevant.

Stephen Morgan
Taiwo Owatemi
Two of the Lords Commissioners of His Majesty's Treasury

11th March 2026

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 receive top-up payments under the Childcare Payments Act 2014 (c. 28) for support with childcare.

Regulation 1 provides for citation and commencement.

Regulation 2 of these Regulations makes miscellaneous amendments to the 2015 Regulations.

Regulation 2(2) corrects an error in regulation 9(2A) of the 2015 Regulations, which was inserted by S.I. 2025/857, within column 2 of the table by replacing the word "on" with the word "with" so the phrase reads "ends with the day". This clarifies that the applicable period ends at the end of the day before the day on which the person starts or returns to work.

Regulation 2(3)(a) and (b) corrects previous omissions in S.I. 2020/354 which inserted sub-paragraphs (n) (parental bereavement leave) and (o) (parental bereavement pay) into regulation 12(1) of the 2015 Regulations. Cross references to these two sub-paragraphs should also have been inserted into regulation 12(7)(a) and (b) of the 2015 Regulations so that the equivalent types of payments and absences from work in the prescribed states (EEA and Switzerland) are counted as qualifying paid work.

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.

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.