

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES
BY DEPUTY C.S ALVES OF ST. HELIER
ANSWER TO BE TABLED ON TUESDAY 29th JANUARY 2019**

Question

Will the Minister outline why school breakfast clubs and after school clubs that are paid for by parents and guardians are not covered by the personal income tax childcare allowance?

Answer

It is assumed the question is referring to the availability of Child Care Tax Relief.

As long as the provider has registered under the Day Care of Children (Jersey) Law 2002, working parents and guardians will be able to make appropriate claims for Child Care Tax Relief in respect of school breakfast clubs and after-school clubs. Decisions about registration are for the individual providers to make and schools will be able to tell parents and guardians whether they are registered. Registered providers will give the taxpayer an annual certificate of the charges paid - to enable the taxpayer to make the relevant claim on their personal tax return form.

This relief is available to working parents and guardians in respect of childcare costs for children up to, and including, age 12.