

Applications from 12 May

Dear colleagues

Thank you for your continued work and support to deliver the childcare entitlements, particularly as we enter the next phase of the rollout. Over 200,000 codes have now been confirmed, with 2-year-olds across the country now benefitting from government funded childcare.

As you will be aware, we are now approaching the 12 May, when eligible working parents whose children will be aged between 9- and 23-months old on 31st August, can apply to receive 15 hours childcare starting from September 2024. We are contacting you to update you on important information regarding the application process. We would request that you share this information to those in your local area who work in the sector, including all childcare providers and Family Information Services.

We've also provided additional information on [our website](#) which it may be helpful to link parents to. We have attached this additional information to this letter as Annex A.

System readiness

From 12 May, HMRC will begin to issue the new codes and the ECS will validate them. We have been continuing to work closely with LA software suppliers who have confirmed that parent and provider portals will be ready to accept and validate the new 9-month-old codes from 12 May, so we are not expecting LAs to need to use any manual workarounds. Please let us know if this isn't the case for you, or you have any concerns about system delays.

For those parents who are starting work or returning to work from parental leave

Previously if a parent on parental leave sought to apply for childcare for the child they were on parental leave for, or if a parent was taking up new employment, they were only able to apply for an eligibility code 31 days before they returned to employment or started new employment. This was the '31 day rule'.

As part of the rollout of the expanded entitlements for working parents we have amended this rule. Now parents who plan to start or return to employment on or before 30 September 2024 will be able to apply for a code from 12 May, alongside other parents who intend to take up a place on 1 September.

This applies to parents on maternity, paternity, adoption or shared parental leave, who are applying to use the entitlements for the child that is the subject of the parental leave. It also applies to parents taking up new employment.

If you are applying for childcare for an older child, who is not the subject of the parental leave, you can continue to apply as before.

Foster carers who are planning to start or return to work will continue to apply through their local authority, rather than through the online system, as normal.

From 1st October 2024, parents will be able to apply from the following dates:

Date of starting or returning work	When can parents apply from	When parents can use entitlements from
1 October to 31 January	1 September to 31 December	1 January
1 February to 30 April	1 January to 31 March	1 April
1 May to 30 September	1 April to 31 August	1 September

For applications from the 12 May, the following process applies for a parent in this situation:

1. Parents will go to gov.uk and begin the application process as normal.
2. When parents reach the page that says “when will you start / did you start this employment” or “when will you return to work / when did you return to work” and enter their planned start date, it will say that their application is ‘pending’.
3. If the parent is already known to HMRC as they have previously applied for an eligibility code for another child or for Tax Free Childcare, HMRC will issue them with a letter with a single use temporary code, starting with 11x.
4. If the parent is applying for the first time, HMRC will issue them with a letter that will instruct them to call HMRC. A member of the HMRC team will then talk the parent through the application, and if eligible, manually issue them with a single use temporary code over the phone. HMRC will follow this up with an email containing the code.
5. Parents will then take this code to their provider, who will validate your code and secure a place.
6. Parents will still need to log into their childcare account within 31 days prior to their start or return to work date, to complete the application process and receive their normal digital code. They will then need to take this code to their provider as normal.

Single use temporary codes can be validated via LA portals in the usual way. The parent should receive their letter within 1-2 weeks of making their application, enabling all parents to receive a code in good time.

It is important to note that this is only for the working parent entitlement. In order to access Tax Free Childcare, parents can only apply within 31 days of starting or returning to work.

Reconfirmations for parents receiving Tax-Free Childcare

The application system requires that parents reconfirm their eligibility for Tax-Free Childcare and working parent entitlements every 3 months, with a 4-week window before the end of the 3-month period when parents can reconfirm.

Due to the 3-month eligibility period, parents who reconfirm their Tax-Free Childcare eligibility before 12 May 2024, will not be able to apply for a code to access the new 2-year-old entitlement until their reconfirmation window next opens.

For some parents who reconfirmed before 12 May 2024, this will mean that their next reconfirmation window does not open until the second half of June or July. For example, if they reconfirmed on 11 May 2024, their next reconfirmation deadline would be 11 August 2024. Their four-week reconfirmation window would therefore open on 11 July 2024.

We're conscious this may cause concern for the parents who have a later reconfirmation window and are keen to confirm their place. We have been clear that providers should not set deadlines before 31 July but we understand that some parents may need codes before that. We have been working to ensure every parent can access a code and confirm their childcare place in time and have set out below how we're going further to reassure parents affected by this issue.

After 12 May, if a parent's reconfirmation window opens on or after 9 June 2024 they will automatically receive a letter from HMRC by 24 May 2024. The letter will provide a valid temporary code and instructions on how to use it to claim their entitlement.

If a parent's reconfirmation window opens before the 9 June, they will not receive a letter as their reconfirmation window will open in good time to register for a code digitally and give it to their provider. We're confident that all parents will be able to get codes by the time they need them, and there is no limit on the number of codes available.

This will be a single use code, which will start with 11, which providers will be able to validate in the same way as automatic codes.

Parents should not contact HMRC before they receive their letter, but rather should wait for their letter to arrive.

Once the parent has given their provider their manually issued (temporary) code, providers should process it as normal, confirming the child's place for September. This code will be valid to confirm funding through the new entitlement.

Parents will still have to reconfirm through their Childcare Account when their reconfirmation window opens and will still receive a digital code, but parents do *not* need to wait until this point to confirm their place with their provider.

Parents will need to take their digital code to their provider for validation as normal once they have reconfirmed their eligibility.

Some parents may want to reserve a place with a provider while they wait for their code, and we would encourage providers to help them do this where possible. If they can provide evidence that they receive Tax Free Childcare, for example by showing their provider their childcare account, then they will automatically be eligible for the new entitlement as the eligibility the same.

We would ask that local authorities and providers make sure that parents know that they will lose the ability to take up a funded place if they do not give a code to their provider.

We also know that some providers are able to amend invoices if they have issued them before a parent has received their code. If this is possible for a provider to do, then we would encourage them to do so.

We are aware that a very small minority of parents may fall out of eligibility in the time between receiving a manually issued (temporary) code and reconfirming their eligibility using their Childcare Account. In this instance, the Department is committing to fund a grace period between 1 September and 31 December, which we will fund through the early years block of the DSG. This is a temporary alteration to the normal rules, to support the solution that we have put in place for this issue.

We thank you for your time and patience,

With thanks

Q&A

Parents who are applying for the first time:

Starting from 12 May, eligible working parents whose children will be aged between 9- and 23-months old on 31st August, can apply to receive 15 hours childcare starting from September 2024.

When you apply, you'll receive a code to give to your childcare provider. It's important to remember that codes need to be reconfirmed every three months, so parents applying any time before 1 June will need to reconfirm their code prior to the offer starting in September.

You are able to claim your place the term after your child turns the relevant age. This gives local authorities and childcare providers enough time to prepare.

There is no limit on the number of codes available, so you don't have to apply on 12 May itself. We recommend, however, that you reach out now to your preferred provider to check by when they will require your code and that you apply by the start of the school summer holidays.

How do I apply?

You apply online here on [Gov.uk](#) once you have checked our [eligibility criteria](#).

You'll need to make sure you have the following information to hand before starting the application:

- your national insurance number (or unique taxpayer reference if you are self-employed)
- the date you started or are due to start work,
- details of any government support or benefits you receive,
- the UK birth certificate reference number (if you have one) for your child.

You may find out if you're eligible straight away, but it can take up to 7 days.

Once your application has been approved, you'll get a code to give to your childcare provider.

Eligible parents are also able to access Tax-Free Childcare through the same application system. You can apply for Tax-Free Childcare at any time. However, if you don't wish to use Tax-Free Childcare, you don't need to apply for this to be eligible to apply for the 15 hours childcare scheme.

Parents who also receive Tax Free Childcare

What if I'm already registered for Tax Free Childcare?

Parents must reconfirm that they are still eligible for Tax-Free Childcare every 3 months. After 12 May, eligible parents will need to reconfirm to receive a code which will also enable them to access the new offer.

Parents who are already claiming Tax-Free Childcare and who reconfirm their eligibility before 12 May (and whose next reconfirmation window opens on or after 9th June) will be automatically issued a code in the post from HMRC by 24 May.

This is to ensure every parent can give their code to their provider in good time. This code will be valid to use for 15 hours of government-funded childcare from September.

What if my reconfirmation window opens before the 9 June?

If your reconfirmation window opens before the 9 June you will not receive a letter, as your reconfirmation window will open in good time for you to reconfirm and receive a digital code, and give it to your provider.

We're confident that all eligible parents will be able to get codes by the time they need them, and there is no limit on the number of codes available.

If I receive a code in a letter from HMRC, does this make my code on my Childcare Account invalid?

No. Both codes will be valid, but if you have two codes, one from your letter beginning with 11 and one from the website beginning with 50, please give your provider the code from the website beginning with 50, as this is your permanent digital code for your child.

If you only have one code (beginning with 11) then you can use this code to start using your entitlements. Please remember that once your reconfirmation window opens, you will still need to reconfirm your eligibility through your Childcare Account and share the digital code you will receive at that time (beginning with 50) with your provider.

Parents on parental leave or starting a new job (affected by the 31 day rule change)

Can I apply for government-funded childcare if I'm on parental leave?

If you are applying for childcare for an older child, who is not the subject of the parental leave, you can continue to apply as before.

If you are applying for the child who is the subject of your parental leave, we have extended the period where a parent starting a new job or returning to a job after parental leave (including maternity leave) can apply for government-funded childcare.

Previously, there was a 31-day window in which new parents could apply for childcare before returning to work.

Now, as long as a parent plans to return to work from parental leave or start a new job by the end of September 2024, they can start to apply for a free childcare code on 12 May at the same time as everyone else, giving them plenty of time to secure a place.

Parents on parental leave or starting a new job will need to apply online but will then receive a letter in the post within 1 to 2 weeks so they can access their childcare entitlement.

Parents who plan to start or return to work between 1 October 2024 and 31 January 2025 will be able to apply for a code from 1 September 2024 to use from 1 January 2025, in line with existing termly deadlines.