



States Greffe: Scrutiny

Deborah McMillan
Children's Commissioner

By email

20th November 2020

Dear Commissioner

Corporate Services Scrutiny Panel
Child Tax Allowance and Childcare Tax Allowance

The Panel is currently reviewing the Government Plan 2021-24 and has highlighted that there has, again, been no increase in the child tax allowance or childcare tax allowance.

Households with a child under the age of 16 can currently claim a marginal tax rate exemption of £3,000. The additional child allowance available to single parents is £4,500. This has not been increased since 2011. The childcare allowances are available to all parents. Households with children aged between 4-12 can claim "Child Care Tax Relief" up to £6,150, this has not increased since 2017.

The Panel is currently evaluating the practicality of bringing an amendment forward to increase these allowances in the Government Plan 2021-24 and the Panel would be very interested in obtaining your view on the matter.

With a reduced lodging period of the Government Plan this year the Panel have been conducting Scrutiny of it in a tight timescale, as such we would be most grateful if you could share your views with us by Tuesday 24th November 2020.

I look forward to hearing from you.

Yours sincerely

Senator Kristina Moore
Chair, Corporate Services Scrutiny Panel