Changes to Legislation: as of 13 October 2026, this Act is up to date with all changes known to be in force.



Number 11 *of* 2018

CHILDCARE SUPPORT ACT 2018

REVISED

Updated to 31 August 2026

This Revised Act is an administrative consolidation of the *Childcare Support Act 2018*. It is prepared by the Law Reform Commission in accordance with its function under the *Law Reform Commission Act 1975* (3/1975) to keep the law under review and to undertake revision and consolidation of statute law.

All Acts up to and including the *Development (Strategic Gas Reserve) Act 2026* (36/2026), enacted 23 July 2026, and all statutory instruments up to and including the *Childcare Support Act 2018 (Calculation of amount of financial support) (Amendment) Regulations 2026* (S.I. No. 418 of 2026), made 31 August 2026, were considered in the preparation of this Revised Act.

Disclaimer: While every care has been taken in the preparation of this Revised Act, the Law Reform Commission can assume no responsibility for and give no guarantees, undertakings or warranties concerning the accuracy, completeness or up to date nature of the information provided and does not accept any liability whatsoever arising from any errors or omissions. Please notify any errors, omissions and comments by email to revisedacts@lawreform.ie.

Number 11 *of* 2018

CHILDCARE SUPPORT ACT 2018

REVISED

Updated to 31 August 2026

CONTENTS

1. Interpretation
2. Establishment of Scheme
3. Scheme administrator
4. Functions of scheme administrator
5. Governance
6. Agreements relating to performance of certain functions
7. Persons eligible to apply for financial support
8. Approved childcare services provider
9. Application for financial support
10. Information to be given by employers and education and training providers to scheme administrator
11. Assessment of income
12. Determination of application for financial support
13. Calculation of amount of financial support
14. Provision for vulnerable children
15. Payment of financial support
16. Change of circumstances
17. Reviews
18. Authorised officers
19. Powers of authorised officers
20. Appeals
21. Recovery of payment of financial support
22. Amendment of Act of 1991
23. Amendment of section 265 of Act of 2005
24. Processing of personal data
25. Regulations
26. Review of Scheme

27. Transitional provision

28. Expenses

29. Offences

30. Short title and commencement

SCHEDULE 1
ASSESSMENT OF INCOME

SCHEDULE 2
AGREEMENTS WITH CERTAIN STATUTORY BODIES

SCHEDULE 3
PROCESSING OF PERSONAL DATA

ACTS REFERRED TO

Child Care Act 1991 (No. 17)
Civil Legal Aid Act 1995 (No. 32)
Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010 (No. 24)
Companies Acts
Data Protection Acts 1988 and 2003
Education Act 1998 (No. 51)
Housing Act 1988 (No. 28)
International Protection Act 2015 (No. 66)
Local Government Act 2001 (No. 37)
Social Welfare Consolidation Act 2005 (No. 26)
Student Support Act 2011 (No. 4)

Number 11 *of* 2018

CHILDCARE SUPPORT ACT 2018

REVISED

Updated to 31 August 2026

An Act to provide for the establishment of a scheme to be known as the Affordable Childcare Scheme under which financial support may be made available to persons in respect of childcare out of resources allocated to the Minister for the purposes of the Scheme and to provide for related matters.

[2*nd July* , 2018]

Be it enacted by the Oireachtas as follows:

Interpretation

1. (1) In this Act—

"Act of 1991" means the Child Care Act 1991;

"Act of 2005" means the Social Welfare Consolidation Act 2005;

"Act of 2010" means the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010;

"Act of 2015" means the International Protection Act 2015;

F1**[**"Act of 2026" means the International Protection Act 2026;**]**

"application for financial support" means an application for financial support under *section 9*;

"applicant" means a person who has made an application under *section 9*;

"approved childcare services provider" has the meaning assigned to it by *section 8*;

"child" means a person under the age of 18 years;

F2**[**"childcare service" means an early years service;**]**

"childcare services provider" means the provider of F2**[**an early years service**]** whose name is entered in the register of prescribed early years services established and maintained in accordance with section 58C of the Act of 1991;

"civil partner" shall be construed in accordance with section 3 of the Act of 2010;

"cohabitant" shall be construed in accordance with section 172(1) of the Act of 2010;

"couple" means—

(a) two persons who are married to each other,

(b) two persons who are civil partners of each other, or

(c) two persons who are cohabitants,

who are habitually living together;

F3**[**"early years service" has the same meaning as it has in Part VIIA of the Act of 1991;**]**

"EEA Agreement" means the Agreement on the European Economic Area signed at Oporto on 2 May 1992 as adjusted by the protocol to Agreement done at Brussels on 17 March 1993;

"financial support" means a payment made by the scheme administrator to an approved childcare services provider in accordance with the Scheme to assist a person in meeting the cost of childcare services and, where the context so requires, includes—

(a) income-related or non-income related financial support the subject of a determination under *section 12*, and

(b) financial support the subject of an agreement under *section 14*;

"income-related financial support" means financial support calculated on the basis of an assessment of the income of an applicant and his or her partner;

"Minister" means the Minister for Children and Youth Affairs;

"non-income related financial support" means financial support that is not calculated on the basis of the income of an applicant or his or her partner and does not include financial support under *section 14*;

"parent" includes a person acting *in loco parentis*;

"partner", in relation to a person who is a member of a couple, means the person who is the other member of the couple;

"personal public service number" has the same meaning as it has in the Act of 2005;

"prescribed" means prescribed by regulations made by the Minister;

"Scheme" means the Affordable Childcare Scheme established under *section 2*;

"scheme administrator" means a body appointed under *section 3*;

"school" has the same meaning as it has in the Education Act 1998;

"statutory body" means—

(a) a Minister of the Government,

(b) a local authority within the meaning of the Local Government Act 2001,

(c) a body established by or under statute,

(d) a company in which all the shares are held by, or on behalf of, or by directors appointed by, a Minister of the Government, or

(e) a company in which all the shares are held by a board, company, or other body referred to in *paragraph (c)* or a company referred to in *paragraph (d)* of this definition.

F4**[**"United Kingdom of Great Britain and Northern Ireland" includes the Channel Islands and the Isle of Man and "citizen of the United Kingdom of Great Britain and Northern Ireland" shall be construed accordingly;**]**

(2) In this Act any reference to a partner of a person shall apply only if the person is a member of a couple.

Establishment of Scheme

2. (1) On the coming into operation of this section there is established a scheme to be known as the Affordable Childcare Scheme (in this Act referred to as the "Scheme") to be operated under and in accordance with this Act.

(2) The Scheme is established for the purpose of providing financial support under this Act in respect of childcare services in accordance with this Act out of the resources allocated to the Scheme in each year in accordance with *subsection (4)* and shall consist of the provision of financial support in respect of childcare services for the purposes of and in accordance with the provisions of this Act and any regulations made thereunder.

(3) It shall be a function of the scheme administrator to operate and administer the Scheme.

(4) In the financial year 2019 and in each subsequent financial year the Minister shall, out of such monies as are available to the Minister for that financial year from monies provided by the Oireachtas, allocate such amount as he or she determines, with the consent of the Minister for Public Expenditure and Reform, to the scheme administrator for the provision of financial support under this Scheme in that financial year.

Scheme administrator

3. (1) Subject to *subsection (2)*, the Minister may appoint a body to perform the functions of a scheme administrator subject to such conditions as the Minister thinks fit and specifies in the appointment.

(2) A scheme administrator may be one of the following:

(a) a board, authority or other body established by or under an enactment (other than the Companies Acts) whose functions include the administration of schemes of payments;

(b) a company under the Companies Acts, in which all the shares are held by or on behalf of or jointly with—

(i) a Minister of the Government,

(ii) directors appointed by a Minister of the Government, or

(iii) a board, authority or other body referred to in *paragraph (a)*,

or

(c) a company under the Companies Acts that is limited by guarantee without share capital, and in which directors are appointed by—

(i) the Government or a Minister of the Government, or

(ii) a board, authority or other body referred to in *paragraph (a)*.

Functions of scheme administrator

4. (1) In addition to performing any other functions conferred on it by or under this Act, the scheme administrator shall—

(a) assess, review and inform the Minister of resources required by it for the purposes of performing its functions under this Act,

(b) keep all proper and usual accounts of monies received by it, and expenditure of such monies incurred by it, in relation to the Scheme, and

(c) furnish to the Minister any specified information in relation to the institution of proceedings for recovery of debt.

(2) The scheme administrator has all such powers as are necessary for or incidental to the performance of its functions under this Act.

(3) The scheme administrator may, with the consent of the Minister, issue guidelines consistent with this Act, whether relating to the performance of a function of the scheme administrator or otherwise, for the purpose of providing practical guidance in respect of any provision of this Act or regulations made under it.

(4) The scheme administrator shall arrange for guidelines issued under this section to be published in such manner as the scheme administrator considers appropriate.

Governance

5. (1) The Minister may from time to time issue directions to the scheme administrator as respects the Scheme, and, in performing any functions conferred on it by or under this Act, the scheme administrator shall comply with any such directions.

(2) The Minister shall from time to time appoint persons to carry out periodic inspections, reviews and audits in relation to the performance by the scheme administrator of its functions under this Act and to furnish a report in relation to such inspections, reviews and audits to the Minister, and the persons so appointed shall carry out such inspections and reviews and furnish such reports accordingly.

Agreements relating to performance of certain functions

6. (1) Subject to *subsection (7)*, the scheme administrator may by an agreement entered into with any person, upon such terms and conditions as may be specified in the agreement, provide for the performance by such person, subject to such terms and conditions (if any) as may be so specified, of such functions conferred on the scheme administrator by or under this Act as may be so specified.

(2) An agreement under this section may include provision for payments (if any) to be made to and the disposal of such payments by the person concerned for the purpose of the performance of a function specified in the agreement.

(3) An agreement under this section shall operate, so long as it continues in force, to confer on and vest in the person concerned, to the extent and subject to the terms and conditions specified in the agreement, the function so specified.

(4) A function conferred on a person by an agreement under this section shall be performable by the person in his or her own name but subject to the general superintendence and control of the scheme administrator.

(5) A function conferred on a person by an agreement under this section shall, notwithstanding the agreement concerned, continue to be vested in the scheme administrator but shall be so vested concurrently with the person on whom it is conferred by that agreement and so as to be capable of being performed by either of those persons.

(6) The conferral on a person by an agreement under this section of a function of the scheme administrator shall not remove or derogate from the scheme administrator's responsibility to the Minister for the performance of the function.

(7) Before entering an agreement under *subsection (1)* the scheme administrator shall, in relation to the agreement and any terms and conditions contained therein—

(a) consult with the Minister, and

(b) obtain the prior approval of the Minister.

Persons eligible to apply for financial support

7. (1) For the purposes of this Act, a person may make an application for financial support in respect of a child if—

(a) the person or his or her partner is a parent of the child,

(b) the person or his or her partner is—

(i) ordinarily resident in the State, or

(ii) an applicant within the meaning of section 2 of the Act of 2015, or

(iii) a programme refugee within the meaning of section 59 of the Act of 2015, or

F5**[**(iiia) a person who has been given a permission to reside in the State under section 60(6) of the Act of 2015, which permission is valid, or**]**

F6**[**(iiib) an applicant within the meaning of section 2(1) of the Act of 2026, or a person deemed to have made an application under that Act, or

(iiic) a person who is a programme refugee within the meaning of Part 12 of the Act of 2026, or

(iiid) a person who has been given a permission to reside in the State under section 237(8) of the Act of 2026, where the permission concerned is in force, or**]**

(iv) a national of a Member State of the European Union, of the Swiss Confederation or of a State which is a contracting State to the EEA Agreement, or

F7**[**(iva) a citizen of the United Kingdom of Great Britain and Northern Ireland, or**]**

(v) formerly employed or self-employed in the State, provided that the formerly employed or self-employed person continues to be covered against one of the contingencies listed in Article 3 of Regulation 883/2004[1] of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems, whether by means of a statutory entitlement under the Act of 2005 or through a voluntary contract of insurance,

(c) the child is under the age of 15 years,

(d) the person or his or her partner has care of the child for the period of time each week in respect of which the financial support is payable,

(e) the person and the child have a personal public service number,

[1] OJ No. L 166 30. 4.2004

(f) the person is not in receipt of financial support under *section 14* in respect of that child, and

(g) in the case of income-related financial support, the person's partner and any other children who reside with him or her have a personal public service number.

(2) For the purposes of this section, a person who does not have a right to reside in the State shall not be regarded as being ordinarily resident in the State.

Approved childcare services provider

8. (1) In this Act "approved childcare services provider" means a childcare services provider in respect of which there is in force an agreement between the provider and the Minister as to the conditions under which financial support is to be paid for the purpose of receiving payments under the Scheme.

(2) Without prejudice to the generality of *subsection (1)*, an agreement under this section may specify—

(a) the conditions and circumstances for the payment of financial support to an approved childcare services provider by the scheme administrator and for its increase, reduction, withdrawal or discontinuance,

(b) conditions and restrictions in relation to the use by approved childcare services providers of financial support,

(c) the manner and means of accounting for and recording financial support,

(d) requirements as to the qualifications of the staff providing childcare services,

(e) requirements as to the standard of care of children while attending such services,

(f) requirements as to the facilities available to the children attending such services,

(g) requirements as to the keeping of records of attendance of children at such services,

(h) any other matters which appear to the Minister to be necessary or expedient for the purposes of this section.

Application for financial support

9. (1) An eligible person may make an application to the scheme administrator for income-related or non-income related financial support or both.

(2) It shall be a condition of every application for financial support that the applicant, and in the case where that applicant is a member of a couple, the applicant and his or her partner, shall furnish all information which the scheme administrator may request in connection with the consideration of the application.

(3) An application for financial support shall—

(a) be in such form as may be specified by the scheme administrator,

(b) specify the name of the applicant and the child and the address at which they ordinarily reside and other contact details,

(c) specify the personal public service number of the applicant and of the child in respect of whom an application is made,

(d) in the case of an application for income-related financial support, specify the name of the applicant's partner and his or her personal public service number and the names and personal public service numbers of any other children under the age of 15 years who reside with the applicant or with his or her partner and in relation to whom the applicant or his or her partner is a parent,

(e) specify the dates of birth of the applicant and, where applicable, his or her partner and the children referred to in *paragraphs (c)* and *(d)*,

(f) specify the class in which the child is enrolled at school or whether he or she is enrolled in a pre-school programme funded by the Minister or the Minister for Education and Skills,

(g) in the case of an application for income-related financial support, specify the name and address of the employer or education or training provider, as may be appropriate, of the applicant,

(h) in the case of an application for income-related financial support, specify the name and address of the employer or education or training provider, as may be appropriate, of the applicant's partner, and

(i) contain such other information that the scheme administrator may require in relation to the applicant, his or her partner and children under the age of 15 years in order that the scheme administrator may determine whether or not the applicant is eligible to apply for financial support and the amount of the financial support the applicant is qualified to receive.

(4) The scheme administrator may refuse an application for financial support if—

(a) the application does not comply with *subsection (1)*, *(2)* or *(3)*,

(b) the applicant or his or her partner fails to provide the scheme administrator with such information as may be specified in the application form or such additional information as the scheme administrator may reasonably require to enable it to determine the application,

(c) the applicant or his or her partner fails to authorise the scheme administrator to contact his or her employer or education or training provider, as may be appropriate, to verify the information provided by the applicant or his or her partner, or

(d) the applicant or the applicant's partner fails to satisfy the scheme administrator as to his or her identity or as to the identity of any children named in the application for financial support.

(5) Where the scheme administrator refuses under *subsection (4)* an application for financial support, it shall, not later than 20 working days after the refusal, give the applicant notice in writing or by electronic means of the decision and the reasons for the decision.

(6) Any person who knowingly, or recklessly, provides the scheme administrator with information which is false or misleading in a material particular in, with, or in connection with, an application for financial support shall be guilty of an offence.

(7) In this section "eligible person" means a person to whom *section 7* applies.

Information to be given by employers and education and training providers to scheme administrator

10. (1) An employer or an education or training provider of an applicant or his or her partner shall give to the scheme administrator in writing in respect of that applicant or his or her partner such particulars relating to the employment of the applicant or his or her partner or the courses attended by the applicant or his or her partner, as may be appropriate, as are required by the scheme administrator to verify information as to whether the applicant or his or her partner is currently employed or enrolled in a course of education or training as stated in the application.

(2) Regulations may specify the particulars which shall be given under *subsection (1)* and prescribe the manner in which those particulars shall be so given.

(3) A person who fails to comply with this section or regulations made under *subsection (2)* shall be guilty of an offence.

Assessment of income

11. (1) Upon receipt of an application in respect of income-related financial support that is made in accordance with *section 9*, the scheme administrator shall, if it is satisfied

that the applicant is eligible under *section 7* to make the application, carry out an assessment of the income of the applicant and his or her partner.

(2) In carrying out an assessment under this section, the scheme administrator shall establish the annual income of a person—

(a) by using the definition of income specified in *Schedule 1*, and

(b) by deducting the allowable deductions specified in that Schedule.

(3) The Minister may make regulations for the purposes of this section and, in particular, but without prejudice to the generality of the foregoing, regulations under this section may make provision in relation to all or any of the following matters:

(a) the method by which the scheme administrator shall assess the income and allowable deductions referred to in *subsection (2)*;

(b) the giving of information and documentation to the scheme administrator for the purpose of making an assessment of income under this section;

(c) the period for which the assessment of income will be made;

(d) any other matters which appear to the Minister to be necessary or expedient for the purposes of this section.

Determination of application for financial support

12. (1) Where the scheme administrator determines that an applicant is eligible to apply for financial support in respect of a child the subject of the application, the scheme administrator shall calculate the amount (if any) of the financial support that the applicant is qualified to receive in accordance with the method of calculation set out in regulations under *section 13* and it shall give notice in writing or by electronic means to the applicant of the determination and the notice shall include a statement of the maximum number of hours and the rate per hour that the applicant is qualified to receive under the determination (including a statement of any variation in the maximum number of hours or the rate per hour) and, in the case of an application for income-related support, the amount of income upon which the calculation was made.

(2) Where the scheme administrator determines that an applicant is not eligible to apply for financial support or is not qualified to receive any financial support for which he or she has applied, it shall give notice in writing or by electronic means to the applicant of the determination and the reasons for the decision and of the applicant's right to seek a review of the determination under *section 17*.

(3) Subject to *section 17*, a determination under this section shall be valid for the period of 12 months from the date of its making or such lesser period as may be stated in the notice given under this section.

Calculation of amount of financial support

13. (1) Where the scheme administrator makes a determination under *section 12* that an applicant is eligible to apply for financial support in respect of a child the subject of the application, the amount (if any) of the financial support for which the applicant qualifies (including any variation in any such amount) shall be calculated in accordance with regulations under *subsection (2)*.

(2) The Minister may, with the consent of the Minister for Public Expenditure and Reform, make regulations for the purposes of this section and, in particular, but without prejudice to the generality of the foregoing, regulations under this section may make provision for all or any of the following matters:

(a) the amounts per hour of non-income related financial support;

(b) the maximum amounts per hour of income-related financial support;

(c) the income limit for qualification for income-related financial support;

(d) the methodology in accordance with which the amount per hour (if any) of income-related financial support shall be calculated;

(e) the maximum number of hours in respect of which an applicant may qualify for financial support;

(f) the definitions of work and study for the purposes of the Scheme; and

(g) the circumstances in which an applicant and his or her partner shall be deemed to be unavailable to care for the child the subject of the application.

(3) In making the regulations under *subsection (2)*, the Minister shall have regard to the availability of resources.

(4) In specifying the amounts per hour of non-income related financial support, and the maximum amounts per hour of income-related financial support, the Minister shall also have regard to:

(a) the age of the child the subject of the application;

(b) the stage of education of the child the subject of the application; and

(c) any other matters which in the opinion of the Minister are proper matters to be taken into account having regard to the resources available and the objective of enabling children to attend childcare services.

(5) In specifying the methodology in accordance with which the amount per hour (if any) of income-related financial support shall be calculated, the Minister shall have regard to—

(a) the maximum amounts per hour,

(b) the amounts per hour of non-income related financial support,

(c) the income limit for qualification for income-related financial support,

(d) the income of the applicant and his or her partner, and

(e) the number of children under the age of 15 years who reside with the applicant or with his or her partner and in relation to whom the applicant or his or her partner is a parent.

(6) In specifying the maximum number of hours in respect of which an applicant may qualify for financial support under the Scheme, the Minister shall have regard to—

(a) any other financial support paid under the Scheme in relation to the child the subject of the application,

(b) in the case of income-related financial support, the extent of the participation of the applicant and his or her partner in work or study,

(c) in the case of income-related financial support, any change of circumstances in work or study of the applicant and his or her partner including the commencement, interruption or cessation of such work or study,

(d) in the case of income-related financial support, the unavailability of the applicant and his or her partner to care for the child,

(e) the period of time each week that the child the subject of the application is enrolled in a pre-school programme funded by the Minister or the Minister for Education and Skills, or the period of time each week that the child is eligible to be enrolled in such a programme, and

(f) the period of time each week that the child the subject of the application is enrolled in a school or is eligible to be enrolled in a school.

Provision for vulnerable children

14. (1) The Minister may enter into an agreement with a statutory body specified in column (1) of *Schedule 2* for the purposes specified in column (2) of that Schedule opposite the reference to that statutory body specified in column (1) thereof upon such terms and conditions as may be specified in the agreement in relation to the provision by the Minister of financial support.

(2) Without prejudice to the generality of *subsection (1)*, an agreement under this section may—

(a) specify the information and documentation to be provided by the statutory body to the scheme administrator and the means by which it is to be provided,

(b) specify the conditions and circumstances under which a financial contribution will be payable by the statutory body under the terms of the agreement,

(c) specify the class or classes of children by reference to age or social circumstances or developmental needs intended to benefit from childcare services under the terms of the agreement,

(d) specify the amount of financial support to be paid by the scheme administrator,

(e) specify the terms of agreements to be made with approved childcare services providers,

(f) specify the period for which the agreement shall have effect and provide for matters connected with or incidental or ancillary to or consequent upon the expiration of the agreement,

(g) specify the number of hours of childcare to which the financial support relates, and

(h) specify the period for which financial support shall be paid in respect of a child identified by the body under this section.

(3) In specifying the terms and conditions of an agreement under this section, the Minister and the statutory body concerned shall have regard to the objective of the provision of stability for children attending childcare services.

Payment of financial support

15. (1) Subject to *subsection (2)*, the scheme administrator shall arrange to pay financial support to an approved childcare services provider with whom a parent or a statutory body, as may be appropriate, has entered into an agreement to provide childcare services in respect of a child the subject of a determination under *section 12* or an agreement under *section 14*.

(2) A payment shall not be made in respect of a child the subject of a determination under *section 12* if—

(a)the child is under the age of 24 weeks or over the age of 15 years, or

(b) neither the applicant nor his or her partner has care of the child for the period of time each week in respect of which the financial support is payable, or

(c) neither the applicant nor his or her partner is—

(i) ordinarily resident in the State, or

(ii) an applicant within the meaning of section 2 of the Act of 2015, or

(iii) a programme refugee within the meaning of section 59 of the Act of 2015, or

F8**[**(iiia) a person who has been given a permission to reside in the State under section 60(6) of the Act of 2015, which permission is valid, or**]**

F9**[**(iiib) an applicant within the meaning of section 2(1) of the Act of 2026, or a person deemed to have made an application under that Act, or

(iiic) a person who is a programme refugee within the meaning of Part 12 of the Act of 2026, or

(iiid) a person who has been given a permission to reside in the State under section 237(8) of the Act of 2026, where the permission concerned is in force, or**]**

(iv) a national of a Member State of the European Union, of the Swiss Confederation or of a State which is a contracting State to the EEA Agreement, or

F10**[**(iva) a citizen of the United Kingdom of Great Britain and Northern Ireland, or**]**

(v) formerly employed or self-employed in the State, provided that the formerly employed or self-employed person continues to be covered against one of the contingencies listed in Article 3 of Regulation 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems, whether by means of a statutory entitlement under the Act of 2005 or through a voluntary contract of insurance,

or

(d) the applicant is in receipt of financial support under *section 14* in respect of that child.

(3) The Minister may make regulations for the purposes of *subsection (1)*.

(4) Without prejudice to the generality of *subsection (3)*, regulations under this section may—

(a) specify the conditions and circumstances for the making of payments of financial support by the scheme administrator under the Scheme and for their increase, reduction, withdrawal, continuance or discontinuance,

(b) specify the conditions and circumstances for the making of payments by the applicant to the childcare services provider with whom he or she has entered into an agreement for the provision of childcare services,

(c) specify the information and documentation required to be provided by applicants and approved childcare services providers to the scheme administrator in connection with payments of financial support under the Scheme,

(d) specify the form and manner in which records are to be maintained by approved childcare services providers in relation to financial support paid or payable to them under the Scheme,

(e) specify the manner in which financial support is to be paid by the scheme administrator under the Scheme, including the frequency of payments of such financial support,

(f) make provision for any matters consequential on, or incidental to, the foregoing.

(5) For the purposes of this section, a person who does not have a right to reside in the State shall not be regarded as being ordinarily resident in the State.

Change of circumstances

16. (1) Where an applicant becomes aware that by reason of any change in his or her circumstances or in the circumstances of his or her partner or the circumstances of the child the subject of the application—

(a) it is no longer possible to comply with the conditions specified in *section 15 (2)*, or

(b) in the case of income-related financial support, the applicant or his or her partner has ceased to participate in work or study,

he or she shall as soon as may be notify the scheme administrator in writing or by electronic means of the change in circumstances.

(2) A person who, without reasonable excuse, contravenes *subsection (1)* shall be guilty of an offence.

Reviews

17. (1) The scheme administrator may arrange for a review to be carried out in relation to one or more of the matters specified in *subsection (2)* either—

(a) of its own initiative,

(b) at the request of an applicant or a person in receipt of financial support under *section 14*, or

(c) at the request of an approved childcare services provider.

(2) In carrying out a review under *subsection (1)* the scheme administrator may examine any or all of the following:

(a) the eligibility of a person to make an application under *section 7*;

(b) the eligibility of an applicant to continue to receive financial support under *section 15*;

(c) the amount of the financial support specified in a determination under *section 12*;

(d) information provided during the application process;

(e) the number of hours of childcare services provided in any week by the childcare services provider for a child in relation to whom financial support is paid;

(f) the amount of financial support paid each week;

(g) the amount charged by the childcare services provider to the parent of a child in respect of whom financial support is paid;

(h) the period of validity of a determination under *section 12*.

(3) In carrying out a review referred to in *subsection (1)*, the scheme administrator may require an applicant or a person in receipt of financial support under *section 14* or a childcare services provider to provide documentation in relation to any matter that may be relevant to a decision by the scheme administrator in relation to the matter under review.

(4) Where the scheme administrator, having carried out a review under *subsection (1)*, is satisfied that a determination previously made by the scheme administrator in relation to the matter under review should be altered, it may decide that the determination be altered accordingly.

(5) An alteration referred to in *subsection (4)* shall, subject to *subsection (6)*, and unless the scheme administrator otherwise decides (in particular in any case where there has been a contravention of any requirement of this Act relevant to the matter the subject of the review), have effect from the date the decision is made under *subsection (4)*.

(6) Where a decision under *subsection (4)* results in the amount the applicant is qualified to receive under *section 12* being reduced, the scheme administrator shall not implement that decision before the expiration of 20 working days after the date on which it has given notice of the decision under *subsection (7)*.

(7) Where the scheme administrator makes a decision under *subsection (4)*, it shall, not later than 10 working days after the date of the decision, give notice of that decision in writing or by electronic means to the person who requested the review, stating the reasons for the decision.

(8) The Minister may prescribe procedures to be observed in respect of the conduct of reviews under this section including procedures relating to time limits for the making and determination of reviews and any ancillary, supplemental or consequential matters as may be necessary to give full effect to this section and the scheme administrator shall comply with those procedures.

Authorised officers

18. (1) The scheme administrator may, with the consent of the Minister, appoint such and so many persons as he or she considers appropriate to be an authorised officer or authorised officers for the purposes of this Act.

(2) A person appointed to be an authorised officer under this section shall on his or her appointment be furnished with a warrant of his or her appointment, and when exercising a power conferred by this Act shall, if requested by any person affected thereby, produce such warrant to that person for inspection.

(3) An appointment under this section shall cease—

(a) if the scheme administrator revokes the appointment,

(b) if the appointment is for a fixed period, on the expiry of that period, or

(c) if the person appointed is a member of staff of the scheme administrator, when that person ceases to be a member of the staff of the scheme administrator.

Powers of authorised officers

19. (1) For the purposes of this Act, an authorised officer may—

(a) subject to *subsection (3)*, enter at all reasonable times any premises—

(i) that he or she has reasonable grounds for believing has been or is being used in connection with the provision of childcare services by an approved childcare services provider, or

(ii) at which he or she has reasonable grounds for believing that books, records or documents relating to the provision of such childcare services are kept,

(b) at such premises, inspect and take copies of, any books, records or other documents (including books, records or documents stored in non-legible form), or extracts therefrom, that he or she finds in the course of his or her inspection,

(c) remove any such books, documents or records from such premises and retain them for such period as he or she reasonably considers to be necessary for the purposes of his or her functions under this Act,

(d) require any person at the premises concerned, including the owner or person in charge of that premises, to give the authorised officer such information and assistance as the authorised officer may reasonably require for the purposes of his or her functions under this Act,

(e) require any person at the premises concerned, including the owner or person in charge of that place or premises, to produce to the authorised officer such books, documents or other records (and in the case of books, documents or records stored in non-legible form, a legible reproduction thereof) that are in that person's possession or procurement, or under that person's control, as he or she may reasonably require for the purposes of his or her functions under this Act, and

(f) require any person, whom the authorised officer has reasonable grounds for believing to be, or to have been, an employer or employee, to answer such questions as the authorised officer may ask relative to any matter under this Act and to make a declaration of the truth of the answers to those questions.

(2) When performing a function under this Act, an authorised officer may, subject to any warrant under *subsection (4)*, be accompanied by such number of other authorised officers or members of the Garda Síochána as he or she considers appropriate.

(3) An authorised officer shall not enter a dwelling, other than—

(a) with the consent of the occupier, or

(b) pursuant to a warrant under *subsection (4)*.

(4) Upon the sworn information of an authorised officer, a judge of the District Court may, if satisfied that there are reasonable grounds for believing that information, books, documents or other records (including information, books, documents or records stored in non-legible form) required by an authorised officer under this section is or are held at any dwelling, issue a warrant authorising a named authorised officer, accompanied by such other authorised officers or members of the Garda Síochána as may be necessary, at any time or times, before the expiration of one month from the date of issue of the warrant, to enter (if necessary by the use of reasonable force) the dwelling and perform the functions of an authorised officer under *paragraphs (b)*, *(c)*, *(d)*, *(e)* and *(f)* of *subsection (1)*.

(5) A person shall be guilty of an offence if he or she—

(a) obstructs or interferes with an authorised officer or a member of the Garda Síochána in the course of exercising a power conferred on him or her by this Act or a warrant under *subsection (4)* or impedes the exercise by the authorised officer or member, as the case may be, of such power, or

(b) fails or refuses to comply with a requirement of an authorised officer or member of the Garda Síochána pursuant to *paragraph (d)* or *(f)* of *subsection (1)*, or in purported compliance with such requirement gives information or makes a declaration to the authorised officer or member that he or she knows to be false or misleading in any material respect.

(6) Where an authorised officer believes, upon reasonable grounds, that a person has committed an offence under this Act, he or she may require that person to provide him or her with his or her name and the address at which he or she ordinarily resides.

(7) A statement or admission made by a person pursuant to a requirement under *subsection (1)(d)* or *(f)* shall not be admissible as evidence in proceedings brought against the person for an offence (other than an offence under *subsection (5)*).

Appeals

20. (1) A person ("the appellant") aggrieved by a decision of the scheme administrator under *section 17* may appeal against the decision by giving the scheme administrator a notice in the specified form stating the reasons for the appeal.

(2) (a) The scheme administrator, with the consent of the Minister, shall appoint a panel of suitable persons to consider appeals received under *subsection (1)*.

(b) Where the scheme administrator receives an appeal under *subsection (1)*, it shall appoint a suitable person from the panel referred to in *paragraph (a)* to consider the appeal.

(3) The person appointed pursuant to *subsection (2)* to consider an appeal under *subsection (1)* shall—

(a) be independent in the performance of the person's functions under this Act as a person so appointed,

(b) not be confined to the grounds on which the decision of the scheme administrator was based, but may decide the matter which is the subject of the appeal as if it were being decided for the first time,

(c) consider any written objections made by the appellant in support of the appeal,

(d) make a decision ("relevant decision") in writing or by electronic means determining the appeal, which may be a decision to—

(i) confirm the decision the subject of the appeal,

(ii) revoke that decision and replace it with such other decision as the person thinks appropriate, or

(iii) refer the matter concerned back to the scheme administrator for reconsideration in accordance with such directions as the person thinks appropriate,

(e) send a copy of the relevant decision to the appellant and the scheme administrator together with the person's reasons for the relevant decision, and

(f) give the scheme administrator such directions as the person thinks appropriate.

(4) A person (including the scheme administrator) aggrieved by the relevant decision may appeal to the High Court against the decision on a point of law.

(5) The scheme administrator shall, on complying with any direction given under *subsection (3)(d)(iii)* or *(f)*, give notice in writing or by electronic means to the appellant concerned of the scheme administrator's compliance with the direction.

(6) The Minister may prescribe procedures to be observed in respect of the making and determination of appeals under this section including procedures relating to time limits for the making and determination of appeals and any ancillary, supplemental or consequential matters as may be necessary to give full effect to this section and a person appointed to consider an appeal under this section shall comply with those procedures.

Recovery of payment of financial support

21. (1) Where it comes to the knowledge of the scheme administrator that—

(a) all or part of the payment of financial support in respect of a child has been procured through fraud or misrepresentation, or

(b) there has been an overpayment of financial support in respect of a child,

then the amount of that financial support so procured, or of that overpayment, as the case may be, shall be repayable to the scheme administrator on demand and, if not so repaid, the scheme administrator may recover the amount, as a simple contract debt in any court of competent jurisdiction from the person to whom the overpayment was made.

(2) Without prejudice to the rights of the scheme administrator under *subsection (1)*, the scheme administrator may reduce the amount of financial support which would be payable under the Scheme in relation to one or more children until the total of the excess payments has been recovered by the scheme administrator.

(3) Where an excess amount of financial support has been paid in respect of a child by reason of the fraud or misrepresentation of a parent of the child the subject of the application, such excess shall be payable by the parent to the scheme administrator and if not so paid, may be recovered from the parent as a simple contract debt in any court of competent jurisdiction.

Amendment of Act of 1991

22. The Act of 1991 is amended—

(a) in section 58A—

(i) by the insertion of the following definition:

'school' has the same meaning as it has in the Education Act 1998;",

(ii) by the substitution of the following definition for the definition of "school age service":

'school age service' means any early years service, play group, day nursery, crèche, day-care or other similar service which—

(a) caters for children under the age of 15 years enrolled in a school providing primary or post-primary education,

(b) provides a range of activities that are developmental, educational and recreational in manner, which take place outside of school hours, the primary purpose of which is to care for children where their parents are unavailable, and

(c) the basis for access to which is made publicly known to the parents and guardians of the children referred to in paragraph (a) of this definition,

but excludes those services—

(i) solely providing activities relating to—

(I) the Arts,

(II) youth work,

(III) competitive or recreational sport,

(IV) tuition, or

(V) religious teaching,

or

(ii) for whom statutory provision for inspection exists, prior to the commencement of this section;",

(b) in section 58L by the substitution of the following paragraph for paragraph (c):

"(c) a person taking care of not more than 6 children, of which not more than 3 are pre-school children, of different families (other than that person's own such children) at the same time in that person's home, except where that person has been continuously registered as an early years service for a period of one year, wishes to remain on the register, and continues to satisfy such conditions as may be prescribed.".

Amendment of section 265 of Act of 2005

23. Section 265(1) of the Act of 2005 is amended in paragraph (a) of the definition of "relevant purpose"

(a) in subparagraph (v)(III), by the substitution of "Student Support Act 2011," for "Student Support Act 2011, or",

(b) in subparagraph (vi), by the substitution of "Civil Legal Aid Act 1995, or" for "Civil Legal Aid Act 1995," and

(c) by the insertion of the following subparagraph after subparagraph (vi):

"(vii) financial support under the *Childcare Support Act 2018*,".

Processing of personal data

24. (1) Notwithstanding anything contained in the Data Protection Acts 1988 and 2003 or any other enactment, the data controller of a person listed in *Schedule 3* or of a person prescribed for the time being under *subsection (2)* (in this subsection called "the first named person") shall, on being requested to do so by the data controller of a person so listed or prescribed, process personal data kept by the first named person, or information extracted from such data, to the data controller of the other person so listed or prescribed for the time being, if the data controller of the first named person is satisfied that it will be used for a relevant purpose only.

(2) If a person (not being a person listed in *Schedule 3*, or prescribed for the time being under this subsection) keeps personal data that is relevant to any of the functions of the scheme administrator, and the Minister considers that such supply by the person not so listed or prescribed to a person so listed or prescribed will further the attainment of a relevant purpose, then the Minister, following consultation with the Data Protection Commissioner, may prescribe that person for the purposes of *subsection (1)*.

(3) Any processing of personal data for the purposes of *subsection (1)* shall go no further than is reasonably necessary for the attainment of the relevant purpose.

(4) A data controller may refuse a request under *subsection (1)* if he or she is satisfied that it would be unwarranted in any particular case by reason of prejudice to the fundamental rights and freedoms or legitimate interests of the data subject.

(5) The Minister may, following consultation with the Data Protection Commissioner, make regulations specifying particular circumstances in which *subsection (3)* is, or is not, to be taken as satisfied.

(6) In this section—

"data controller" has the meaning given to it by the Data Protection Acts 1988 and 2003;

"personal data" has the meaning given to it by the Data Protection Acts 1988 and 2003;

"processing" has the meaning given to it by the Data Protection Acts 1988 and 2003;

"relevant purpose" means the purpose of—

(a) obtaining information to determine whether an applicant is eligible to apply for financial support,

(b) verifying data supplied under *section 14* or as part of an application or review process or an appeal process,

(c) obtaining information to determine the amount of financial support which a person is qualified to receive,

(d) obtaining information in relation to the financial contributions of parents towards the provision of childcare services for a child the subject of financial support,

(e) providing data to assist in a review under *section 17* or an appeal under *section 20* or the prosecution of an offence under *section 29*,

(f) assisting in the processing of financial support under *section 14* or the processing of an application for financial support and assisting in the payment of such financial support to childcare services providers,

(g) verifying that a child the subject of financial support is enrolled or registered with a childcare services provider and is continuing to attend the services including the number of hours of such attendance, and

(h) identification of an applicant and his or her partner and any children named in the application for financial support.

Regulations

25. (1) The Minister may by regulations provide for any matter referred to in this Act as prescribed or to be prescribed.

(2) Without prejudice to any provision of this Act, regulations under this section may contain such incidental, supplementary and consequential provisions as appear to the Minister to be necessary or expedient.

(3) Every regulation made by the Minister under this Act shall be laid before each House of the Oireachtas as soon as may be after it is made and, if a resolution annulling the regulation is passed by either such House within the next 21 days on which that House sits after the regulation is laid before it, the regulation shall be annulled accordingly, but without prejudice to the validity of anything previously done thereunder.

Review of Scheme

26. The Minister shall, as soon as may be after the expiration of 12 months from the date of the making of the first payment of financial support to an approved childcare services provider under *section 15*, conduct a review of the operation of the Scheme and make a report in writing to each House of the Oireachtas of his or her findings and conclusions resulting from the review.

Transitional provision

27. A person in receipt of financial support funded by the Minister in respect of a child under—

(a) the Childcare Education and Training Support programme,

(b) the After-School Childcare programme,

(c) the Community Employment Childcare programme,

(d) the Community Childcare Subvention programme, or

(e) the Community Childcare Subvention Plus programme,

shall continue to be paid the relevant financial support until—

(i) such payment ceases in accordance with the provisions of a programme referred to in *paragraph (a)*, *(b)*, *(c)*, *(d)* or *(e)* as may be appropriate, or the programme ceases to operate, or

(ii) the date from which financial support is to be paid under *section 15* in respect of the child concerned,

whichever first occurs.

Expenses

28. The expenses incurred by the Minister in the administration of the Act shall, to such extent as may be sanctioned by the Minister for Public Expenditure and Reform, be paid out of monies provided by the Oireachtas.

Offences

29. (1) A person guilty of an offence under this Act shall be liable—

(a) on summary conviction, to a class A fine or imprisonment for a term not exceeding 6 months or both, or

(b) on conviction on indictment, to a fine not exceeding €25,000 or imprisonment for a term not exceeding 2 years or both.

(2) Where an offence under this Act is committed by a body corporate and is proved to have been so committed with the consent or connivance of or to be attributable to any neglect on the part of any person, being a director, manager, secretary or other officer of the body corporate, or a person who was purporting to act in such capacity, that person shall, as well as the body corporate, be guilty of an offence and shall be liable to be proceeded against and punished as if he or she were guilty of the first-mentioned offence.

(3) Summary proceedings for an offence under this Act may be brought and prosecuted by the Minister.

Short title and commencement

30. (1) This Act may be cited as the Childcare Support Act 2018.

(2) This Act shall come into operation on such day or days as the Minister may appoint by order or orders either generally or with reference to any particular purpose or provision and different days may be so appropriate for different purposes or different provisions.

SCHEDULE 1

Assessment of Income

Section 11

Assessment of Income

In this Schedule—

"allowable deduction", in relation to income, means—

(a) income tax required by law to be deducted or paid from income and in respect of which a person is not entitled to claim an exemption, relief or allowance or the repayment of tax already paid,

(b) social insurance contributions,

(c) the universal social charge,

(d) pension contributions, subject to a limit of the amount of such pension contributions that can be deducted from gross income before that income becomes liable to income tax,

(e) payments made by a person in respect of the maintenance of a child, spouse or former spouse, less the amount of any relief from income tax which may be claimed in respect of such payments,

(f) such payments under the Act of 2005 or the Student Support Act 2011 or similar type payments as may be prescribed that—

(i) facilitate the participation of a person in employment or self-employment and are intended to be of limited duration,

(ii) are intended to support the participation of a person in education or training, or

(iii) are intended to enable a person to meet certain expenses that arise as a result of exceptional family or social circumstances of the person;

"income" means—

(a) income from an employment, trade, profession or vocation,

(b) rental income,

(c) income from holding of an office or directorship,

(d) income from a pension (whether under the social welfare code or otherwise),

(e) income whether in the nature of a benefit or allowance arising from social welfare, social insurance or other sources of a similar character,

(f) income from fees, commissions, dividends, interest, or income of a similar character,

(g) payments under a settlement, covenant, estate or a payment in respect of maintenance,

(h) such other forms of benefit as may be prescribed,

whether in money or monies worth and arising within the State or otherwise.

SCHEDULE 2

Agreements with Certain Statutory Bodies

Section 14

Statutory body	Purposes for which an agreement may be made under *section 14*
(1)	(2)
Minister for Education and Skills	To support parents under the age of 18 years to remain in education or training through access to childcare services.
F11**[**Minister for Further and Higher Education, Research, Innovation and Science	To support parents under the age of 18 years to remain in education or training through access to childcare services.**]**
Minister for Justice and Equality	To facilitate access to childcare services for applicants within the meaning of section 2 of the Act of 2015 and programme refugees within the meaning of section 59 of the Act of 2015, so that parents or children can access education, integration and other relevant supports.
F12**[**Minister for Justice, Home Affairs and Migration	To facilitate access to childcare services for applicants within the meaning of the Act of 2026 and programme refugees within the meaning of Part 12 of that Act, so that parents or children can access education, integration and other relevant supports.**]**
Child and Family Agency	To enable participation in a childcare service as part of the provision of child care and family support services by the Child and Family Agency to promote the welfare of children who are in need of additional care or protection.
Health Service Executive	To enable participation in a childcare service where there is an identified need for childcare as an additional support to the home environment to meet child development needs for a child who is under the age of 4 years and who is not enrolled in a pre-school programme funded by the Minister or the Minister for Education and Skills and who would otherwise not attend a childcare service.
Local Authorities	To support homeless persons (within the meaning of the Housing Act 1988) with children that are homeless or moving out of homelessness to access childcare services.

SCHEDULE 3

Processing of Personal Data

Section 24

1. Minister.
2. Minister for Employment Affairs and Social Protection.
3. Revenue Commissioners.

4. Scheme administrator.

5. Person with whom the scheme administrator has entered into an agreement under *section 6*.

6. Approved childcare services providers.

7. Statutory bodies with whom the Minister has entered into an agreement under *section 14*.

8. Employer or education or training provider of an applicant or his or her partner.

Number 11 *of* 2018

CHILDCARE SUPPORT ACT 2018

REVISED

Updated to 31 August 2026

About this Revised Act

This Revised Act presents the text of the Act as it has been amended since enactment, and preserves the format in which it was passed.

Related legislation

Childcare Support Acts 2018 and 2019: this Act is one of a group of Acts included in this collective citation, to be construed together as one (*Health and Childcare Support (Miscellaneous Provisions) Act 2019* (36/2019), s. 1(5)). The Acts in this group are:

- *Childcare Support Act 2018* (11/2018)
- *Health and Childcare Support (Miscellaneous Provisions) Act 2019* (36/2019), Part 3 (ss. 9-11) *(Repealed)*

Annotations

This Revised Act is not annotated and only shows textual amendments. An annotated version of this revision is also available which shows textual and non-textual amendments and their sources. It also shows editorial notes including statutory instruments made pursuant to the Act and previous affecting provisions.

Material not updated in this revision

Where other legislation is amended by this Act, those amendments may have been superseded by other amendments in other legislation, or the amended legislation may have been repealed or revoked. This information is not represented in this revision but will be reflected in a revision of the amended legislation if one is available. A list of legislative changes to any Act, and to statutory instruments from 1972, may be found linked from the page of the Act or statutory instrument at
www.irishstatutebook.ie.