To all local authorities in England

We are aware some parents have been experiencing delays in receiving an outcome for their Tax-Free Childcare or Working Parents Entitlement application.

The vast majority of applications for Tax-Free Childcare and the Working Parents Entitlement are being processed without delay. HMRC have however reported an unusually high volume of applications requiring additional manual checks. These applications can take longer to process, as can those Tax-Free Childcare applications involving manual top-ups.

We apologise for the anxiety that this will be causing to parents who are keen to get a code for their Working Parents Entitlement quickly so that they can take up their entitlements. HMRC are working hard to meet the increased demand and are processing all applications as quickly as possible.

In the meantime, we ask that you please speak with your local providers, inform them of this ongoing situation and ask them to bear with us while we resolve the issue. We would also ask that providers look to do everything they can to support parents where this issue is causing difficulties, for example through extending deadlines where necessary.

We would also suggest that where possible, if a parent has previously used Tax-Free Childcare or the Working Parents Childcare Entitlements, and the provider believes that the parent's circumstances are unlikely to have changed, and so are very likely to receive their code, that providers provisionally approve funded places, pending the receipt of a code.

As a reminder, if parents intend to utilise their entitlement in the autumn term, they need to have applied on or before the 31<sup>st</sup> August.

We once again apologise for the inconvenience that this is causing you and parents and thank you for your patience while we work to resolve this matter.

Yours faithfully

Department for Education