

M16 FOSTER CARERS AND COMMUNITY FOSTER CARERS, FAMILY LINK SCHEME, FAMILY AND FRIENDS CARE AND RESIDENCE ORDERS (section 17)

(See also [M20](#))

Payments (excluding skills payments) made by the States of Guernsey to foster carers and community foster carers are not chargeable to income tax. This includes any payments made under a “Staying Put” policy. Skills payments are taxable and will be subject to the ETI scheme.

Payments made by the Health and Social Services Department under the Family Link scheme or Family and Friends Care scheme, and allowances paid under a Residence Order, are not chargeable to income tax.

Published: 1993

Revised: 1996 / 2011 / 06.03.20