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.

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