

M16 FOSTER CARERS AND COMMUNITY FOSTER CARERS, FAMILY LINK SCHEME, FAMILY AND FRIENDS CARE, RESIDENCE ORDERS AND PAYMENTS MADE UNDER SUPPORTED LODGINGS ARRANGEMENTS (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 to a mentor under Supported Lodgings arrangements, 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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