

Dawn Bowden AS/MS  
Y Gweinidog Plant a Gofal Cymdeithasol  
Minister for Children and Social Care



Llywodraeth Cymru  
Welsh Government

Ein cyf/Our ref DB/00085/26

Claire Protheroe  
Coram PACEY Cymru  
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Cardiff  
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Claire.Protheroe@corampacey.org.uk

09 March 2026

Dear Claire,

Thank you for your email and letter of 10<sup>th</sup> February regarding the upcoming introduction of Making Tax Digital and the change to the HMRC 'Wear and Tear' allowance from April 2026.

I would like to begin by thanking you for the work you do in supporting childminders in Wales and your involvement in responding to the recommendations of the Independent Review of Childminders published in 2023.

Welsh Government officials have liaised with HMRC colleagues to share the concerns you have raised. However, as you have stated in your letter, tax policy in relation to Income Tax is a reserved matter and therefore I am not a decision maker.

I am aware that HMRC have published a factsheet, and I understand that further HMRC guidance will be available soon which I hope will potentially alleviate some of your concerns. I am also aware that you continue to engage constructively with HMRC in the development of supporting materials to provide clarification for childminders.

We recognise the unique offer childminders provide in working from their homes supporting children and their families across Wales. We also acknowledge the long-term trend associated with childminders leaving the profession, and are committed to continue efforts to encourage and support childminders into the profession and support the retention of existing childminders.

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Rydym yn croesawu derbyn gohebiaeth yn Gymraeg. Byddwn yn ateb gohebiaeth a dderbynnir yn Gymraeg yn Gymraeg ac ni fydd gohebu yn Gymraeg yn arwain at oedi.

We welcome receiving correspondence in Welsh. Any correspondence received in Welsh will be answered in Welsh and corresponding in Welsh will not lead to a delay in responding.

My officials will continue to work collaboratively with you, Care Inspectorate Wales, local authorities and across Welsh Government policy areas to ensure we are continuing to do all we can to support this crucial part of the early years and childcare sector.

Yours sincerely,

A handwritten signature in black ink, reading "Dawn Bowden". The signature is written in a cursive style with a large initial 'D' and a long, sweeping underline.

**Dawn Bowden AS/MS**

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