The **Parents Action Group** would like to express their concerns about applying GST on childcare costs. The main concerns are:

- 1. Parents with children in the private sector nurseries are paying twice for childcare. As tax payers they are paying for children to attend the free States nursery classes. The parents already feel that the current system is totally unfair and feel let down by the states.
- 2. Childcare costs in the private sector are already extremely high, especially for children under 3. There is already a serious lack of childcare facilities for this age group. Many private sector nurseries have already closed and more may follow if prices rise.
- 3. If parents can not afford childcare costs, many parents will be unable to work. This will not support the states policy for mothers to return to the workforce.
- 4. If parents can not afford these childcare costs, they may leave their children with unregistered childminders. The child may become at risk. The carer's home will not be fully investigated, etc.
- 5. The current CCA and benefit system is un-fair and allowances for parents on low incomes are very low. Allowances should rise on CCA and tax if childcare costs are subjected to GST, making a fairer system for low earners.

I am sure that many other groups of parents, JEYA (Jersey Early Years Association) need to be included if a scrutiny for this subject is put into place.