STATUTORY INSTRUMENTS

2026 No. 686

EDUCATION, ENGLAND AND WALES

The Inter-authority Recoupment (England) (Amendment) Regulations 2026

Made - - - -	*24th June 2026*
Laid before Parliament	*26th June 2026*
Coming into force - -	*1st September 2026*

The Secretary of State makes these Regulations in exercise of the powers conferred by sections 207(1) and 210(7) of the Education Act 2002(**a**).

Citation, commencement and extent

1. These Regulations—

(a) may be cited as the Inter-authority Recoupment (England) (Amendment) Regulations 2026,

(b) come into force on 1st September 2026, and

(c) extend to England and Wales.

Amendments to the Inter-authority Recoupment (England) Regulations 2013

2.—(1) The Inter-authority Recoupment (England) Regulations 2013(**b**) are amended in accordance with paragraphs (2) to (6).

(2) In regulation 1 (citation, commencement and application)—

(a) in paragraph 2, omit "5,";

(b) after paragraph 2, insert—

"(2A) Regulation 5 applies in relation to education provided during the period beginning with 1st April 2013 and ending immediately before 1st September 2026.

(2B) Regulation 5A applies in relation to education provided on or after 1st September 2026.".

(3) In regulation 3 (interpretation), omit the definition of "special school"(**c**).

(**a**) 2002 c. 32. Section 207(1) was amended by S.I. 2010/1158. Section 210(7) was amended by section 21(3) of the Learner Travel (Wales) Measure 2008 (nawm 2). See section 212(1) of the Education Act 2002 for the definition of "regulations".

(**b**) S.I. 2013/492, amended by S.I. 2014/2103.

(**c**) Regulation 3 defines "special school" as having the meaning given in section 6(2) (nursery schools) of the Education Act 1996 (c. 56). Section 6(2) was repealed by paragraph 2(2) of Schedule 3 to the Children and Families Act 2014 (c. 6). A school in England is a "special school" if it meets the requirements of section 337(1) (special schools) of the Education Act 1996. A school in Wales is a "special school" if it meets the requirements of section 337(2) of the

(4) In the heading of regulation 5 (cases in which recoupment is required: English home authority, English providing authority), for "required" substitute "required for education provided before 1st September 2026".

(5) After regulation 5 insert—

"Cases in which recoupment is required for education provided from 1st September 2026: English home authority, English providing authority

5A.—(1) This regulation applies to education provided to a looked after child—

(a) for whom an EHC plan(**a**) is maintained under section 37(1) of the Children and Families Act 2014(**b**);

(b) who is attending a special school.

(2) Where provision for any education to which this regulation applies is made by a providing authority(**c**) in England in respect of a looked after child who belongs to the area of a home authority(**d**) in England, the home authority must pay to the providing authority—

(a) such amount as the home authority and the providing authority agree, or

(b) where no such agreement is reached within six months from the date on which the providing authority submits a claim for payment to the home authority under regulation 10 in respect of the costs incurred by making provision for the education of that looked after child, an amount equal to the sum of the expenditure in paragraph (3).

(3) The expenditure in this paragraph is all expenditure incurred by the providing authority by making provision for the education of the looked after child during the period to which the claim for payment referred to in paragraph (2)(b) relates, which—

(a) includes expenditure incurred by or under any enactment relating to the provision of transport for the looked after child to and from the school at which the looked after child is a registered pupil during that period, and

(b) excludes any amount received by the providing authority in respect of the looked after child through the Dedicated Schools Grant for that period.

(4) In paragraph (3)(b), "Dedicated Schools Grant" means the grant of that name paid to a local authority by the Secretary of State under section 14 of the Education Act 2002 (power of Secretary of State and National Assembly for Wales to give financial assistance for purposes related to education or children etc)(**e**).".

(6) In regulation 8 (cases in which recoupment is permitted: English home authority, English providing authority) in paragraph (2), for "4 or 5" substitute "4, 5 or 5A".

Education Act 1996. Section 337 of the Education Act 1996 applies to section 207 of the Education Act 2002, S.I. 2013/492 and these Regulations by virtue of section 212(2) and (3)(i) of the Education Act 2002.

(**a**) "EHC Plan" is defined in section 579(1) of the Education Act 1996 (general interpretation), which applies to section 207 of the Education Act 2002, S.I. 2013/492 and these Regulations by virtue of section 212(2) and (3)(i) of the Education Act 2002.

(**b**) 2014 c. 6.

(**c**) "Providing authority" is defined in section 207(1) of the Education Act 2002.

(**d**) "Home authority" is defined in section 207(1) of the Education Act 2002. S.I. 1996/615 makes provision for determining to which local authority's area a person belongs.

(**e**) Section 14 was amended by section 59(1) to (4) of the Children Act 2004 (c. 31), section 98 of, and paragraph 23 of Schedule 14 to, the Education Act 2005 (c. 18), section 15(1) and (2) of the Education Act 2011 (c. 21) and S.I. 2010/1158 and 2019/1027.

Georgia Gould
Minister of State
Department for Education

24th June 2026

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Inter-authority Recoupment (England) Regulations 2013 (S.I. 2013/492) ("the 2013 Regulations"), which make provision for recoupment of costs between local authorities where a person belonging to the area of one authority ("the home authority") in England is educated by another authority ("the providing authority") in England or Wales.

Regulation 2(2) amends regulation 1 of the 2013 Regulations to provide that regulation 5 of the 2013 Regulations now applies to education provided during the period beginning with 1st April 2013 and ending immediately before 1st September 2026 and new regulation 5A applies to education provided on or after 1st September 2026.

Regulation 2(3) omits the definition of "special school" from regulation 3. Schools in England and Wales are "special schools" if they meet the requirements of section 337(1) or (2) respectively of the Education Act 1996.

Regulation 2(4) amends the heading of regulation 5 to make it clear that it now applies to education provided during the period beginning with 1st April 2013 and ending immediately before 1st September 2026.

Regulation 2(5) inserts new regulation 5A into the 2013 Regulations, which applies to education provided on or after 1st September 2026 for a looked after child for whom an EHC plan is maintained or who attends a special school. Regulation 5A provides that, where a providing authority in England makes provision for such education for a looked after child who belongs to the area of a home authority in England, the home authority must pay such amount to the providing authority as the home authority and the providing authority agree. Where no such agreement is reached within 6 months of the providing authority submitting its claim for payment to the home authority under regulation 10 of the 2013 Regulations, the home authority must pay to the providing authority an amount equal to all expenditure incurred by the providing authority making provision for the education of the looked after child during the period to which the claim for payment relates, including home to school transport costs, but excluding any amount received by the providing authority in respect of the looked after child through the Dedicated Schools Grant for that period.

Regulation 2(6) amends regulation 8 of the 2013 Regulations, so that it does not apply to education to which new regulation 5A, as well as regulations 4 and 5, of the 2013 Regulations apply.

An impact assessment has not been produced for this instrument as no, or no significant, impact on the private, voluntary sector or community bodies is foreseen.

© Crown Copyright 2026

Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Saul Nassé, Controller of His Majesty's Stationery Office and King's Printer of Acts of Parliament.

ISBN 978-0-34-828477-5

£6.40

http://www.legislation.gov.uk/id/uksi/2026/686

9 780348 284775