

Are you affected by changes to Child Benefit?

Step 1: Am I affected?

Is your income (or your partner's income) **more than £50,000** a year?

NO

If the answer is **NO** you are not affected, **take no further action**

YES

Do you or your partner receive Child Benefit payments?
Does someone else claim Child Benefit payments for a child living with you?

If the answer is **NO** to both questions, **take no further action**

If the answer is **YES** to either question, **go to Step 2**

Step 2: What are my options?

You or your partner can decide to **KEEP** receiving Child Benefit payments

If you decide to keep Child Benefit payments you or your partner (whoever has the highest income) will have to pay a tax charge* for some or all of the Child Benefit received from 7 January 2013

You will have to:

- Register for Self Assessment (unless you are already registered)
- Fill in a Self Assessment Tax Return every year

If you need to register for Self Assessment:

- Complete form SA1 before 6 October 2013. To get a copy go to hmrc.gov.uk/sa1
- OR
- Phone the Self Assessment Helpline on **0845 900 0444**. Please make sure you have your National Insurance number to hand if you call

If you don't register, you may have to pay a penalty

You or your partner can decide to **STOP** receiving Child Benefit payments

You might wish to **stop** getting Child Benefit payments if your income is more than £60,000, because the tax charge will be equal to the amount of Child Benefit
You might wish to **keep** getting Child Benefit payments if your income is between £50,000 and £60,000, because the tax charge will be less than the Child Benefit

If you decide to **stop**:

- Child Benefit payments will stop from 7 January 2013
- You or your partner will not have to pay a tax charge
- You or your partner will not have to register for Self Assessment and fill in a Tax Return unless you need to for other reasons
- Your National Insurance credits will not be affected

You must tell us now, and either:

- Fill in the online form at hmrc.gov.uk/stopchbpayments
- OR
- Phone the Child Benefit Helpline on **0845 302 1444**

* The tax charge will be:

- 1% of the Child Benefit paid for every £100 of income between £50,000 and £60,000
- OR
- The full amount of Child Benefit paid for income over £60,000 a year.

For more information go to
hmrc.gov.uk/childbenefitcharge



**HM Revenue
& Customs**