



Check if you need to pay the High Income Child Benefit Charge

We're asking you to check if you need to pay the High Income Child Benefit Charge (HICBC) for the 2022 to 2023 tax year.

If you've already paid the charge, or you've already checked you don't need to pay it, you can ignore this letter.

What you need to do by 30 September 2024

Please use the information included with this letter to check if you need to amend your 2022 to 2023 Self Assessment return.

You may have to pay this charge, even if it's your partner who claims the Child Benefit. If your partner is the higher income earner, they may be liable to the charge.

You must pay this charge if your adjusted net income is over £50,000 for the tax year ending 5 April 2023 and in that tax year (both of the following):

- you, or your partner, got Child Benefit payments (while you were partners)
- your adjusted net income was higher than your partner's adjusted net income

Your adjusted net income is your total taxable income, less certain tax reliefs and before deducting any Personal Allowances. For more information, go to GOV.UK and search 'adjusted net income'.

What you should know about HICBC

The Budget on 6 March 2024 increased the HICBC income threshold from £50,000 to £60,000. This will apply to tax returns from the 2024 to 2025 tax year.

For more information about HICBC, please go to GOV.UK and search 'High Income Child Benefit Charge'.

What you need to do now

If you are the higher income earner, use the flowchart to check what actions you need to take.

1

Is there a Child Benefit claim in your household

Go to GOV.UK and search 'proof of Child Benefit'.

Click on 'Use the online service' or download the HMRC app.

2

If you're the higher earner, check if you need to pay the HICBC

Go to GOV.UK and search 'Child Benefit calculator'.

3

If you're the higher earner, check you included the correct amount of Child Benefit in your 2022 to 2023 tax return

If you didn't, please amend your return by 30 September 2024 to include the correct amount.

How to amend an online tax return

- 1 Sign into your Government Gateway account with your user ID and password.
- 2 From 'Your tax account', choose 'Self Assessment account' (if you don't see this option, skip this step).
- 3 Choose 'More Self Assessment details'.
- 4 From the menu on the left-hand side of the screen, choose 'At a glance'.
- 5 Choose 'Tax return options'.
- 6 Choose the tax year for the return you want to amend.
- 7 On that tax return add the Child Benefit payments you or your partner received for that tax year. Then submit the return again.

4

Pay the charge

You can (either):

- pay through Self Assessment
- ask us to deduct the amount from your earnings, using your tax code

How to amend a paper Self Assessment tax return

If you want to send your return by post, you need to:

- go to GOV.UK and search 'Self Assessment tax return forms' to download a new tax return
- send us the amended pages and write 'amendment' on each page and include your name and Unique Taxpayer Reference (UTR)

You can find your UTR at the top of this letter. If you do not include your UTR, we will not be able to deal with your amendment.

Please send your amended postal Self Assessment return to the address below:

Self Assessment
HM Revenue and Customs
BX9 1AS

Please do not send your amended postal Self Assessment return to the address at the top of this letter.

How to pay

We recommend that you pay electronically because it is safe and efficient.

For more information about this and how to pay, go to GOV.UK and search 'Pay your Self Assessment tax bill'.

If you have problems paying the charge

If you think that you might have problems paying, you can find help on our website. Go to GOV.UK and search 'If you cannot pay your tax bill on time'. Or phone our Payment Helpline on 0300 200 3822.

If you need to pay the charge for earlier years

If you believe you need to pay the charge for any earlier years, please go to GOV.UK and search for 'File your tax return' to (either):

- amend your tax return for the earlier year or years
- submit your tax return for the earlier year or years

Penalties and interest

If you owed tax from your Self Assessment tax return but didn't pay it within 30 days of 31 January 2024, we may charge you a 'late payment' penalty.

We also charge interest daily.

If you need extra support

Please let us know if your health or personal circumstances make it difficult for you to deal with us, we're here to help.

For more information, including how to contact us, please go to [GOV.UK](https://www.gov.uk) and search 'HMRC extra support'.

If someone helps you with your tax, please show them this letter.