

## SCHEDULES

### SCHEDULE 1

#### HIGH INCOME CHILD BENEFIT CHARGE

##### *Consequential amendments*

3 After section 13 of the Social Security Administration Act 1992 insert—

##### **“13A Election not to receive child benefit**

- (1) A person (“P”) who is entitled to child benefit in respect of one or more children may elect for all payments of the benefit to which P is entitled not to be made.
- (2) An election may be made only if P reasonably expects that, in the absence of the election, P or another person would be liable to a high income child benefit charge in respect of the payments to which the election relates made for weeks in the first tax year.
- (3) An election has effect in relation to payments made for weeks beginning after the election is made.
- (4) But where entitlement to child benefit is backdated, an election may have effect in relation to payments for weeks beginning in the period of three months ending immediately before the claim for the benefit was made.
- (5) An election may be revoked.
- (6) A revocation has effect in relation to payments made for weeks beginning after the revocation is made.
- (7) But if—
  - (a) P makes an election which results in all payments, in respect of child benefit, to which P is entitled for one or more weeks in a tax year not being paid, and
  - (b) had no election been made, neither P nor any other person would have been liable to a high income child benefit charge in relation to the payments,P may, no later than two years after the end of the tax year, revoke the election so far as it relates to the payments.
- (8) Subsections (2) to (7) are subject to directions under subsection (9).
- (9) The Commissioners for Her Majesty’s Revenue and Customs may give directions as to—
  - (a) the form of elections and revocations under this section, the manner in which they are to be made and the time at which they are to be treated as made, and

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*Status: This is the original version (as it was originally enacted).*

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- (b) the circumstances in which, if child benefit is not being paid to a person at the full rate or the Commissioners are satisfied that there are doubts as to a person's entitlement to child benefit for a child, an election or revocation is not to have effect or its effect is to be postponed.
- (10) For the purposes of this section—
- “child” includes a qualifying young person;
  - “first tax year”, in relation to an election, means the tax year in which the first week beginning after the election is made falls;
  - “week” means a period of 7 days beginning with a Monday; and a week is in a tax year if (and only if) the Monday with which it begins is in the tax year.”