

## SCHEDULES

### SCHEDULE 1

#### HIGH INCOME CHILD BENEFIT CHARGE

##### *Consequential amendments*

- 5 (1) ITEPA 2003 is amended as follows.
- (2) In section 1 (overview of contents of Act)—
- (a) in subsection (1)(c), after “see” insert “Chapters 1 to 7 of”, and
- (b) in subsection (3), after paragraph (a) insert—
- “(aa) makes provision for the high income child benefit charge (see Chapter 8 of Part 10).”.
- (3) In section 655 (structure of Part 10), in subsection (1), at the end insert—
- “Chapter 8 makes provision for the high income child benefit charge.”
- (4) In section 684 (PAYE regulations), in subsection (2), after Item 2 insert—
- “2ZA Provision—
- (a) for deductions to be made, if and to the extent that the payee does not object, with a view to securing that income tax payable for a tax year by the payee by virtue of section 681B (high income child benefit charge) is deducted from PAYE income of the payee paid during that year,
- (b) for repayments to be made in a tax year, if and to the extent that the payee does not object, in respect of any amounts overpaid on account of income tax under that section for that tax year, and
- (c) as to the circumstances and manner in which a payee may object to the making of deductions or repayments.”
- (5) In section 685 (tax tables), in subsection (2)(b), after “2” insert “, 2ZA”.
- (6) In section 717 (orders and regulations made by Treasury or Commissioners), in subsection (4), after “companies” insert “or to which section 681F(3) (variation of income limit etc for high income child benefit charge: orders increasing liability to tax) applies”.
- (7) In Part 2 of Schedule 1 (index of defined expressions), insert at the appropriate places—

“adjusted net income (in Chapter 8 of Part 10)

“partner (in Chapter 8 of Part 10)

“week (in Chapter 8 of Part 10)

section 681H”

section 681G”

section 681H”