

SCHEDULES

SCHEDULE 1

HIGH INCOME CHILD BENEFIT CHARGE

Consequential amendments

- 6 (1) ITA 2007 is amended as follows.
 - (2) In section 1 (overview of the Income Tax Acts), in subsection (1)(a), after “social security income” insert “and makes provision for the high income child benefit charge”.
 - (3) In section 30 (additional tax), in subsection (1), after “section 809ZO (tainted charity donations by trustees: charge to tax),” insert—

“Chapter 8 of Part 10 of ITEPA 2003 (high income child benefit charge),”.