

SCHEDULES

SCHEDULE 1

HIGH INCOME CHILD BENEFIT CHARGE

Commencement

- 7 (1) The amendments made by this Schedule have effect for the tax year 2012-13 and subsequent tax years.
- (2) In relation to the tax year 2012-13, references in section 681B of ITEPA 2003 (as inserted by paragraph 1) to an amount to which a person is entitled in respect of child benefit for a week in the tax year do not include any amount to which the person is entitled in respect of child benefit for a week beginning before 7 January 2013.
- (3) In sub-paragraph (2), “week” means a period of 7 days beginning with a Monday.