HM Revenue & Customs

Policy paper

Information on changes to the High Income Child Benefit Charge

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Contents

This publication is available at https://www.gov.uk/government/publications/changes-to-the-high-income-child-benefit-charge/information-on-changes-to-the-high-incomechild-benefit-charge

As announced at [Spring Budget 2024 (https://www.gov.uk/government/topical-events/spring-budget-2024)](https://www.gov.uk/government/topical-events/spring-budget-2024), the High Income Child Benefit Charge threshold will increase to £60,000 from 6 April 2024.

The charge is tapered so if you, or your partner, earn between £60,000 and £80,000 it may still be worth your while financially to claim.

For instance, you'll be charged 1% of your Child Benefit for every £200 of income that exceeds £60,000. If your income exceeds £80,000, the charge is equal to the amount of the Child Benefit payment.

If you have not yet claimed Child Benefit

If you have not yet claimed Child Benefit you can claim in the [HMRC app (https://www.gov.uk/guidance/download-the-hmrc-app)](https://www.gov.uk/guidance/download-the-hmrc-app) or [online (https://www.gov.uk/child-benefit/how-to-claim)](https://www.gov.uk/child-benefit/how-to-claim). Child Benefit is automatically backdated for 3 months, or to the date of birth of the child if later.

New Child Benefit claims made on or after 6 April 2024 and before 8 July 2024 will result in payments being backdated but will be subject to the charge in the 2024 to 2025 tax year, if your income exceeds the new threshold of £60,000.

For instance, if you make a new claim on 6 May 2024, your Child Benefit payment will be backdated to 6 February 2024, but you will only pay the charge in the 2024 to 2025 tax year if your income exceeds £60,000.

You or your partner will need to file and pay any 2024 to 2025 charge via Self Assessment by 31 January 2026.

If you have already claimed Child Benefit but don't get payments

If you have already claimed Child Benefit but don't get payments and want to start getting them, you can do this in the HMRC app or online. You can choose when to start your payments but if you start them before 6 April you may have to pay the charge for 2023 to 2024.

If you or your partner currently pay the charge

If you or your partner currently pay the charge through Self Assessment you will need to file and pay what you owe by 31 January 2025.

Use the HMRC app (https://www.gov.uk/guidance/download-the-hmrc-app) to:

- find out if you're currently getting Child Benefit
- check your income

↑ Back to top