

MR / MRS A N OTHER  
STREET  
TOWN  
COUNTY  
POSTCODE

HM REVENUE & CUSTOMS  
OFFICE  
OFFICE ADDRESS  
OFFICE POSTCODE

**Date of issue**  
XX NOVEMBER 2012

**Your National Insurance number**  
QQ 12 34 56 A

## Are you affected by changes to Child Benefit?

From 7 January 2013 a new tax charge will be brought in when a taxpayer or their partner gets Child Benefit, and either of them has an income above £50,000 in a tax year.

Do you, or your partner\* have an individual income of more than £50,000 a year, **and**

- get Child Benefit, or
- get financial help from someone who claims Child Benefit for a child who lives with you?

**No** The changes explained in this letter will not affect you. **Please ignore it.**

**Yes** Then you will have to pay a tax charge on some, or all of the Child Benefit that you receive.  
**Please read on** to find out what you need to do.

## What you need to do

If these changes apply to you or your partner, you should jointly decide whether to:

- **stop** getting Child Benefit from 7 January 2013, and avoid the new charge, **or**
- **keep** getting Child Benefit after this date and declare the payments for Income Tax purposes.

The enclosed helpsheet will help you to decide what to do.

Please also visit [hmrc.gov.uk/childbenefitcharge](http://hmrc.gov.uk/childbenefitcharge) for more details about the changes and to see examples of how much you are likely to have to pay.

Yours sincerely  
Mary Aiston

\* By *partner* we mean a person you are married to, a civil partner or a person you are living with as if you are married or as if you are a civil partner.