

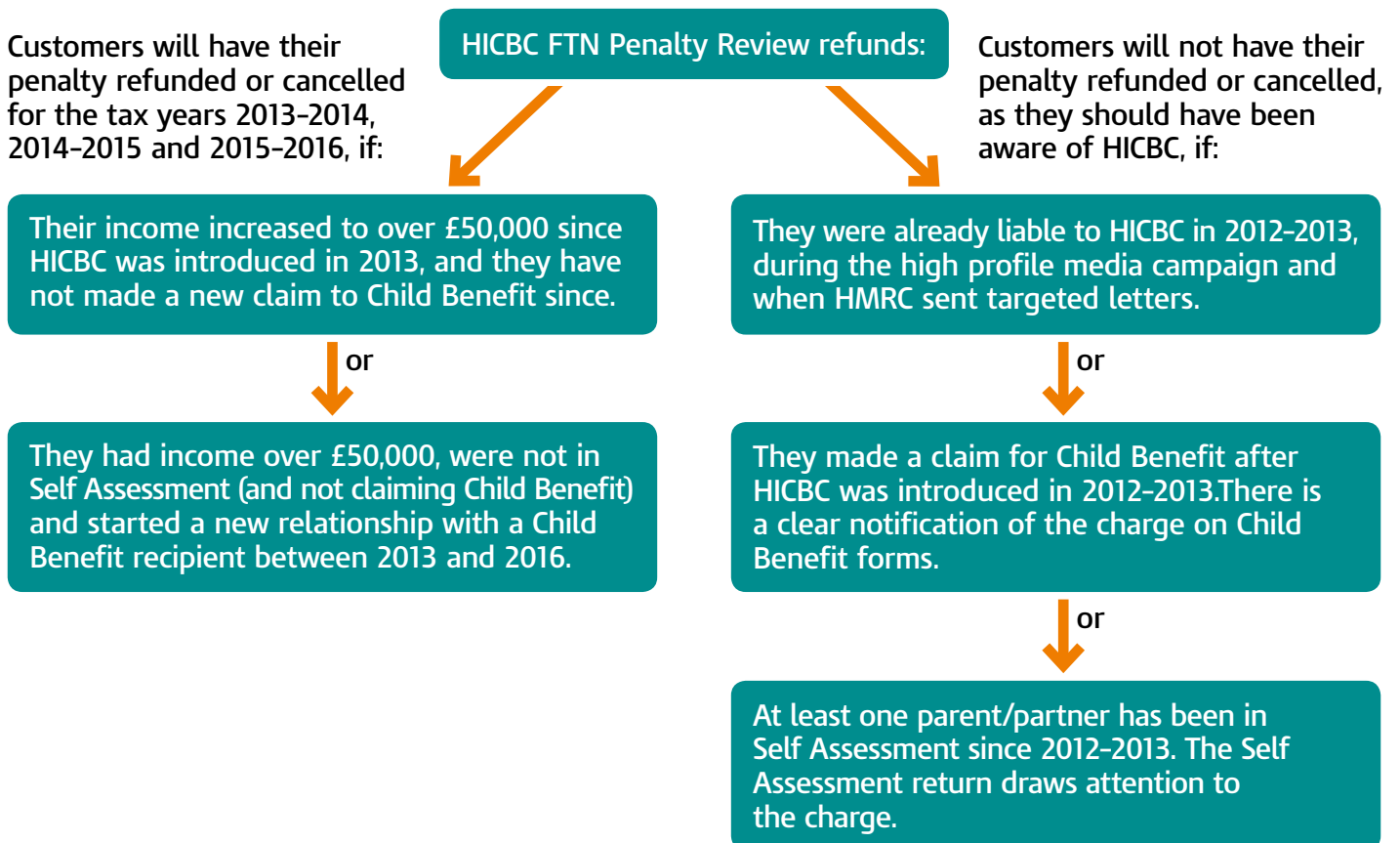


High Income Child Benefit Charge (HICBC) penalty refund

This explains circumstances where we issued cancellations and refunds of 'Failure to Notify' (FTN) penalties for the High Income Child Benefit Charge (HICBC). These refunds were issued for the tax years 2013 to 2014, 2014 to 2015 and 2015 to 2016. Penalties have been cancelled and refunded where families made their claim for Child Benefit before HICBC was introduced, and where one partner's income subsequently increased to over £50,000 in or after the 2013 to 2014 tax year.

For more information read our HICBC penalty cases.

www.gov.uk/government/news/hmrc-to-review-high-income-child-benefit-charge-penalty-cases



For more information:

Contact HMRC www.gov.uk/contact-hmrc

Making an appeal www.gov.uk/tax-appeals/penalty

Child Benefit www.gov.uk/child-benefit or read the CH2 notes, 'Child Benefit - getting your claim right'

HICBC and the Child Benefit tax calculator www.gov.uk/child-benefit-tax-charge

Self-Assessment www.gov.uk/self-assessment-tax-returns