

**DIRECTIONS GIVEN BY THE COMMISSIONERS FOR HER MAJESTY'S
REVENUE AND CUSTOMS UNDER:**

**SECTION 13A(9) OF THE SOCIAL SECURITY ADMINISTRATION ACT 1992 AND
SECTION 11A(9) OF THE SOCIAL SECURITY ADMINISTRATION (NORTHERN
IRELAND) ACT 1992**

ELECTIONS NOT TO RECEIVE CHILD BENEFIT

1. These directions by the Commissioners for Her Majesty's Revenue and Customs are given, and have the force of law, under section 13A(9) of the Social Security Administration Act 1992 and section 11A(9) of the Social Security Administration (Northern Ireland) Act 1992.
2. (a) You must only make an election or its revocation under either section by telling us in one of the following ways. You must:
 - complete the paper or electronic form we provide for the purpose, and return it to us at Waterview Park, Mandarin Way, Washington, Tyne and Wear, NE38 8QG; or
 - give us the same information in writing at that address; or
 - give us the same information by speaking to an officer of Revenue and Customs by telephone, using the helpline telephone number we provide for the purpose.

(b) Your election will take effect once it is treated as made, that is, both after we receive it and:

 - on the Monday after your most recent child benefit payment; or
 - on the Monday after the weeks for which we are already processing your child benefit payments; or
 - on the day your election nominates, if later than either Monday.

(c) Your revocation will take effect once it is treated as made, that is:

 - on the Monday after we receive it; or
 - on the day your revocation nominates, if later than that Monday.
3. Your election will never have effect if when we receive it:
 - a. an amount of overpaid child benefit is being recovered from you from the child benefit payable to you (under regulation 42A of the Child Benefit and Guardian's Allowance (Administration) Regulations 2003, S.I. 2003/492);
 - b. undue benefit paid by another country is being deducted from your child benefit payments (under Article 72 of European Parliament and Council Regulation (EC) No 987/2009).
4. Your election will not have effect from a date in a tax year if:
 - a. as a result of that election, child benefit is not then being paid to you at the full rate, but
 - b. the high income child benefit charge in question for that tax year would amount to less than the child benefit to which you are entitled in that tax year, and

- c. you tell us about this no later than two years after the end of that tax year, as you would for a revocation under paragraph 2(a).

Two of the Commissioners for Her Majesty's Revenue and Customs

26th October 2012

Simon Bowles

26th October 2012

Ruth Owen