

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 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.