

## HIGH INCOME CHILD BENEFIT CHARGE

Where child benefit received by an individual will trigger a “high income child benefit charge” (HICBC) or where they or a person they are living with as a partner (see Note) has adjusted net income exceeding £50,000 and either:

- the individual was entitled to child benefit for any week in the tax year, and no other person who was the individual's partner in that week had greater adjusted net income; or
- another person who was entitled to child benefit for any week in the tax year was the individual's partner in that week and has lower adjusted net income.

**Note.** A partner for this purpose means a person who you are married to, in a civil partnership with or living together as if you are married or in a civil partnership. If the child for whom the child benefit is received is not living with the person receiving the benefit, they are not liable to the HICBC, instead the person with whom the child lives is liable to the charge.