



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 10

SOCIAL SECURITY INCOME

[^{F1}CHAPTER 8

HIGH INCOME CHILD BENEFIT CHARGE

[^{F1}681C The amount of the charge

(1) The amount of the high income child benefit charge to which a person (“P”) is liable for a tax year is the appropriate percentage of the total of—

- (a) any amounts in relation to which condition A is met, and
- (b) any amounts in relation to which condition B is met.

For conditions A and B, see section 681B.

(2) “The appropriate percentage” is—

- (a) 100%, or
- (b) if less, the percentage determined by the formula—

$$\text{ANI} - \text{L} \times \%$$

Where—

ANI is P's adjusted net income for the tax year;

L is [^{F2}£60,000];

X is [^{F3}£200].

(3) If—

Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Section 681C is up to date with all changes known to be in force on or before 23 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- (a) the total of the amounts mentioned in paragraphs (a) and (b) of subsection (1), or the amount of the charge determined under that subsection, is not a whole number of pounds, or
- (b) the percentage determined under subsection (2)(b) is not a whole number, it is to be rounded down to the nearest whole number.]

Textual Amendments

- F1** Pt. 10 Ch. 8 inserted (with effect in accordance with Sch. 1 para. 7 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), **Sch. 1 para. 1**
- F2** Sum in s. 681C(2)(b) substituted (6.4.2024 for the tax year 2024-25 and subsequent years) by [Finance \(No. 2\) Act 2024 \(c. 12\)](#), **s. 5(1)(3)** (with s. 5(4)-(7))
- F3** Sum in s. 681C(2)(b) substituted (6.4.2024 for the tax year 2024-25 and subsequent years) by [Finance \(No. 2\) Act 2024 \(c. 12\)](#), **s. 5(2)(3)** (with s. 5(4)-(7))

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 452(2)(aa) inserted by [2013 c. 29 Sch. 23 para. 11](#)
- s. 707A inserted by [2024 c. 3 s. 36\(4\)](#)