



Finance Act 2012

2012 CHAPTER 14

PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2

INCOME TAX: GENERAL

Child benefit

8 High income child benefit charge

Schedule 1 contains provision for and in connection with a high income child benefit charge.

Status:

Point in time view as at 01/01/2023.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2012, Cross Heading:
Child benefit.