



HM Revenue
& Customs

Dan Neidle

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Our ref: FOI2023/[REDACTED]

Dear Dan Neidle

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 12 August, for the following information:

“This is a request under the FOIA regarding the High Income Child Benefit Charge.

Please provide data on the number of taxpayers, not otherwise liable to self assessment, assessed with penalties for failure to notify liability to the HICBC.

Please provide data for as many years as you have data available.

Please break the data down by income, for example £50-55k, £55-60k etc.”

Our response

We can confirm that HMRC holds information within the scope of your request. The data we hold covers the four tax years from 2019/20 through to 2022/23.

Please find, in the table below, the number of taxpayers liable for the High Income Child Benefit Charge (HICBC) who have been issued with Failure to Notify penalties for the HICBC and are not otherwise required to complete a Self Assessment tax return.

Taxpayers meeting the Income Tax Self Assessment criteria as set out in: [Discussion document: Simplifying and modernising HMRC's Income Tax services through the tax administration framework - GOV.UK \(www.gov.uk\)](#), are excluded from this data if they meet any of the criteria for the same tax year they were issued with a penalty.

This leaves a total of 19,876 penalties which HMRC issued over the four years to taxpayers where they were not otherwise in Self Assessment. The penalties data is set against the tax year penalties were received and provided in income bands of £10,000 as this is how the data is held.

If you need extra support, for example if you have a disability, a mental health condition, or do not speak English/Welsh, go to www.gov.uk and search for 'get help from HMRC'.

Text Relay service prefix number – 18001

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Tax Years	Income Bands (£)					Total Number of penalties
	50,000 to 59,999	60,000 to 69,999	70,000 to 79,999	80,000 to 89,999	90,000 to 100,000	
Case Numbers						
2019/20	1181	1837	1226	645	352	5241
2020/21	843	1041	641	367	210	3102
2021/22	1604	1563	891	528	295	4881
2022/23	1556	2006	1581	936	573	6652
						19876

Each case included in the table relates to one individual customer.

We also publish figures on HICBC compliance and penalties on GOV.UK at: <https://www.gov.uk/government/publications/high-income-child-benefit-charge-data/high-income-child-benefit-charge>. The next update to this page is expected in late 2023.

The data in the table above does not match data published on GOV.UK as it is split by tax years and the date compliance checks were last closed. This means that cases closed in 2022/23 were not necessarily opened in the same year. The GOV.UK data is based on dates compliance checks were opened.

We have taken considerable steps to raise awareness of the HICBC since its introduction. Where we hold the relevant information, we write to around 70,000 customers every year to remind them what to do to pay the charge.

It remains an individual's responsibility to tell HMRC about their HICBC liability. The vast majority of customers liable for HICBC meet their obligations by either paying the charge, or by choosing not to receive Child Benefit payments to ensure they still receive their National Insurance Credits.

The government announced in July this year that steps will be taken to enable employed individuals to pay the HICBC through their tax code, removing the need to register for Self Assessment. This will make the process of paying the charge simpler for individuals who become liable to the charge, reaffirming the government's commitment to a simpler and fairer tax system. The government will provide further detail in due course.

If you are not satisfied with our reply, you may request a review within 40 working days of receiving this letter by emailing informationrightsunit@hmrc.gov.uk or by writing to our address at the top.

If you are not content with the outcome of an internal review you can [complain to the Information Commissioner's Office](#).

Yours sincerely,

HM Revenue and Customs