

HICBC – new agent authorisation form for child benefit claimants

Technical

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Members dealing with the High Income Child Benefit Charge for clients have mentioned to the CIOT and ATT that they need to be able to determine whether a partner, or other relevant person, received child benefit during the tax year. Since the child benefit is often received by a non-client and the form 64-8 does not in any case cover child benefit, HMRC have produced a new agent authorisation form, which can be signed by the child benefit claimant.

The new form – a form CH995 – should be available on the HMRC website, in the ‘Forms’ section, from 28 April.

Members will have noted that HMRC announced that the deadline for asking for child benefit payments for 2013/14 to stop was 28 March. It seems that because the claim must be made before payments for the tax year are made and that some payments are made in advance, the date is likely to change each year – especially as Easter often falls at this time.

We have suggested to HMRC that a fixed date is set in legislation, so that it is easier to meet the deadline.