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HMRC's newly launched online service means that taxpayers can pay a high income child benefit charge (HICBC) in real time. It should reduce the number of individuals who have to register for self assessment only for HICBC.

The charge

The HICBC only applies when an individual – or their partner – receives child benefit and their annual income exceeds £60,000, with the charge removing 1% of the child benefit for every £200 of income over £60,000. Once income reaches £80,000, the charge is 100% so the amount of child benefit is essentially reduced to nil.

Online service

The new service allows employees to pay their HICBC via PAYE, provided they have no other reason to complete a self assessment tax return, such as having property income. Keep in mind:

- The deadline for registering for the online service is 31 January after the tax year for which the HICBC is payable.
- Anyone who has not already submitted their tax return for 2024/25 has the option of settling their HICBC liability via PAYE during the current 2025/26 tax year.
- If a HICBC liability for 2025/26 is also collected, this will mean two HICBC amounts being recovered during 2025/26.

Thereafter, HICBC will just be collected in the tax year it relates to.

If an individual has already registered for self assessment to pay their HICBC, they must deregister from self assessment to use the online service.

Signing up

You might need to prove your identity using photo identification such as a passport or a driving licence.

In many cases that are straightforward, you will only need details of your income and national insurance (NI) number, along with your partner's NI number, if they are the one who receives child benefit. In more complicated cases, you will also need the dates of relationship changes during the tax year. Once signed up, you will receive a confirmation email, with your PAYE coding notice updated within 48 hours.

For individuals who wish to pay their HICBC through PAYE, the start point for signing up can be found [here](#).

We Can Help

If you feel this alert could help a business colleague or family member, please feel free to share it with them. Call us on **01753 888 211** or email info@nhllp.com, we are here to help.