



HM Revenue & Customs

Ali Lord
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Our ref: FOI2019/00252

Dear Ali Lord

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 28 January, for the following information:

"I refer to this previous FOI request:

https://www.whatdotheyknow.com/request/child_benefit_3#outgoing-245703

Could you tell me what the actual savings were for that year, and also what the savings have been for subsequent years for which you hold the complete information."

The previous FOI request which you have quoted asked for two sets of figures:

- a) the savings expected from the High Income Child Benefit Charge (HICBC) in 2013-14 and over the lifetime of the Parliament; and
- b) the administration costs expected in administering the charge.

In relation to part a) of the original request, the table below shows the latest estimates of the combined expenditure savings and tax yield from HICBC in the first four full years of the charge (2013-14 to 2016-17). These figures are estimates rather than actual figures, as they require assumptions about the level of spending on Child Benefit which would have taken place had the charge not been introduced.

Estimates are on an accruals basis where all tax yield is allocated to the year in which the liability arises. This differs from the National Accounts basis of the previous FOI response where Self-Assessment receipts were allocated to the year in which they were collected. It is not possible to produce updated figures on a National Accounts basis within the FOI cost limits as this would require more extensive interrogation of Pay as You Earn and Self-Assessment data.

Combined expenditure savings and tax yield from the High Income Child Benefit Charge, 2013-14 to 2016-17, £m

Year	2013-14	2014-15	2015-16	2016-17
Savings/yield, £m	1,110	1,170	1,220	1,250

In relation to part b) of the original request, following a review of our records, I have established that HMRC does not hold the information you requested. The administration of HICBC is part of the overall systems of Child Benefit and income tax Self-Assessment within HMRC and it is not possible to isolate the specific costs relating to the charge.

If you are not satisfied with this reply you may request a review within two months by emailing foi.review@hmrc.gsi.gov.uk, or by writing to the address at the top right-hand side of this letter.

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

Yours sincerely,

Freedom of Information Team