



Isle of Man
Government

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Social Security

A Guide to Child Benefit

The Treasury
Yn Tashtey

CH2 Notes
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About this leaflet

This leaflet gives information about Child Benefit.

It's for general guidance only and doesn't cover all the rules for Child Benefit, nor does it provide a full interpretation of the rules. It shouldn't be treated as a complete and authoritative statement of the law.

This leaflet is correct at the date shown on the cover, but may become less accurate as the law changes.

What is Child Benefit?

Child Benefit is paid to someone who is responsible for a child or young person living with them, or who is contributing to a child's or young person's maintenance at a rate at least equal to the rate of Child Benefit payable for that child or young person. The amount of child benefit payable may be affected by the amount of income you and your partner, if you have one, receive. If your "reckonable income" is £50,000 or less a year then the maximum rate of Child Benefit will be payable to you; if your reckonable income is more than £50,000 a year then Child Benefit may be paid to you at a reduced rate. If your reckonable income is more than £80,000 a year you won't qualify for Child Benefit.

If you were getting Child Benefit at the end of the 2023-24 tax year (and your claim for Child Benefit is continuing) we'll normally determine how much Child Benefit you're entitled to in the 2024-25 tax year based on the amount of income you and your partner were assessed as having for tax purposes in the 2022-23 tax year. We'll tell you if there is any change in the amount of Child Benefit payable to you. You won't need to make a new claim for Child Benefit. If you and your partner weren't assessed for income tax in the Isle of Man in the 2022-23 tax year we'll ask you to estimate your income for the 2024-25 tax year.

A tax year begins on 6 April and ends on 5 April the following year.

If you were **not** entitled to Child Benefit at the end of the 2023-24 tax year because your income was too high in the relevant tax year you should claim Child Benefit again if you think you might qualify now. We'll normally determine your Child Benefit entitlement based on the amount of income you and your partner were assessed as having for tax purposes in 2022-23. Please make a new claim using Form CH2.

How much is Child Benefit?

From 8 April 2024 the weekly rates of Child Benefit are -

Income	For each child or qualifying young person
£50,000 or less	£28.05
£50,001 to £60,000	£21.04
£60,001 to £70,000	£14.03
£70,001 to £80,000	£7.01
£80,001 or more	£0.00

Can I get Child Benefit?

Child Benefit can be paid for a child or a qualifying young person. A child is a person under the age of 16. A qualifying young person is someone who is aged 16, 17, 18 or 19 who is still in full-time non-advanced education (i.e. up to A-Level standard).

We can't pay Child Benefit for a young person who:

- is aged 16, 17, 18 or 19 and is in advanced or Higher Education (e.g. at University);
- is aged 19 and whose full-time non-advanced education started after their 19th birthday (unless they were enrolled or accepted on the course prior to their 19th birthday);
- has reached age 20;
- now studies at home, but was at school or college until the age of 16;
- has left full-time education (see page 6 about Termination dates);
- is on a training course and receives a training allowance from the Department of Education, Sport and Culture;

Can I get Child Benefit? (continued)

- gets Income Support, Income-based Jobseeker's Allowance, Incapacity Benefit or Employed Person's Allowance in their own right;
- is married or is living with a partner, and that other person is not in relevant education.

Also, you may not be able to get Child Benefit if:

- the child or young person is in the care of the Department of Health and Social Care;
- you are a foster parent to a child who is boarded out by the Department of Health and Social Care;
- you, your partner, or your child have not lived in the Isle of Man (IOM) or the United Kingdom (UK) for more than 26 weeks in the past 52 weeks. But you may be able to get Child Benefit under special rules if you are employed, self-employed or have come from certain other countries. See page 5 for more information about coming from abroad; or
- you are a person who is subject to immigration control.

You are subject to immigration control if:

- the Immigration Office says that your leave to remain is on the condition that you don't have recourse to public funds;
- you require leave to enter or remain in the Isle of Man but don't have it;
- you have leave to enter and remain as a result of a written undertaking given by another person to be responsible for your maintenance and accommodation; or
- you are allowed to enter or remain in the Isle of Man while your appeal against an immigration decision is pending.

Who should claim?

Only one person can get Child Benefit for a child or qualifying young person at any time. You don't need to be the parents of the child to qualify for Child Benefit but you must be responsible for the child.

The person who claims Child Benefit must:

- have the child or qualifying young person living with them; or
- if the child or qualifying young person lives with someone else, be contributing to the cost of providing for them by at least as much as the weekly rate of Child Benefit for them.

How do I claim?

Complete the claim form CH2 and take it to a Social Security office or send it to the Child Benefit Team, Social Security Division, Markwell House, Market Street, Douglas IM1 2RZ.

You only need to complete one form even if you are claiming for more than one child. We will usually need to see each child's birth certificate or adoption certificate. If you can't send us the birth certificate or adoption certificate, send us your completed CH2 claim form anyway. We'll ask you to send the certificates later.

If you claim Child Benefit for a child for whom someone else is already getting Child Benefit, we'll need to consider if the Child Benefit for that child should be transferred to you.

When should I claim?

Child Benefit can be backdated for up to 12 months from the date we receive your claim.

You should therefore claim within 12 months of the child's birth (or the date you wish to claim Child Benefit from, if later) otherwise you will lose money you might otherwise have been entitled to.

If there may be a delay in getting a birth certificate (for example, because your child was born abroad) send us your CH2 claim form without it. You'll need to provide the birth certificate later.

What happens after I claim?

An Adjudication Officer will decide if you're entitled to Child Benefit and if so, how much benefit you're entitled to. You'll be informed of the decision in writing.

If you're entitled to Child Benefit the letter will tell you how much and from when and how your benefit will be paid. If you're not entitled to Child Benefit, the letter will explain why. You'll be told of your right to have the decision reconsidered if you don't agree with the decision.

How will it be paid?

If you're already getting paid another social security benefit by us then your Child Benefit will be paid into the account that we already pay your other benefit into or onto your MiCard.

You can choose to have your Child Benefit paid into your bank or National Savings Investment Account weekly or every 4 weeks, or you can collect it weekly by MiCard at a Post Office of your choice.

Child Benefit can be paid into:

- a bank account; or
- a National Savings Investment Account

in your own name or in the joint names of you and your spouse or partner.

Child Benefit can't be paid into an account which your child has or which you and your child have. Nor can it be paid into a mortgage account or a business account.

If you change your address or bank details please tell us straight away (telephone 685656 (option 2)). You'll need to complete Form CH4 for a change of address or Form ACT1 if you change your bank account.

Because of the way the direct credit system works, we can't always make the correct payment. This can happen when there is a change in your circumstances but the instruction for the payment has already been issued. If as a result we don't pay you enough, we'll make up the difference in your next payment, or pay you the difference onto your MiCard if you have one. We'll write to tell you how the difference will be paid.

If, as a result, we pay you too much, you'll have to repay the difference. We'll normally take the amount of the overpayment from your next direct credit payment or we'll write to ask you for the money back.

You should check your bank statements regularly and must tell us straight away if you think the amount we are paying you is incorrect.

If you want to collect your Child Benefit weekly by MiCard at a Post Office, please tell us which Post Office you want to collect it from.

Do I have to pay Tax on Child Benefit?

Child Benefit is subject to Isle of Man income tax, but no tax will be taken from your payments.

You must tell the Income Tax Division of the Treasury if you are awarded Child Benefit or the amount of benefit you receive changes so that your tax coding can be changed.

What if my circumstances change?

Changes in your circumstances may affect your right to Child Benefit or the amount of benefit you're entitled to. If you're awarded Child Benefit we'll send you notes which tell you what changes you must tell us about. If your circumstances have changed in a way which affects your benefit, we'll tell you how they have done so. An example of this is if you separate from your partner or a partner moves in with you.

What if I was receiving Child Benefit in the United Kingdom?

Your Child Benefit claim can be transferred to the IOM. If you were getting Child Benefit in the UK you should contact the UK Child Benefit office to let them know you have moved to the IOM and complete the claim form CH2 in the IOM. You'll need to provide us confirmation from the UK Child Benefit Office of the date the Child Benefit payments have been paid to you.

Contact the UK Child Benefit Office at –

Child Benefit Office
PO Box 1
Newcastle upon Tyne
NE88 1AA
Telephone: 0300 200 3100
Website: www.hmrc.gov.uk/childbenefit

What happens if I move to the United Kingdom?

The United Kingdom (UK) is England, Scotland, Wales and Northern Ireland.

If you leave the IOM to live in the UK please tell us the date you're leaving the IOM and where you're moving to. Please also tell us how long you intend to be absent from the IOM.

If you intend to move to the UK permanently you'll need to contact the UK Child Benefit Office to claim Child Benefit from them. Their contact details are shown above. We'll tell the UK Child Benefit Office when they can take over paying Child Benefit to you.

What happens if I move abroad?

By abroad we mean outside the UK. If you move abroad please tell us the date you are leaving the IOM and your address in the country you're going to. Please also tell us how long you intend to be absent from the IOM.

What if I have come from abroad?

By abroad we mean outside the UK. Although you may only have recently arrived in the IOM, you may still be entitled to Child Benefit if:

- you, your spouse or partner have become employed or self-employed since arriving here and intend to stay here for at least 6 months; or
- you've returned to the IOM and intend to stay here for at least 6 months and you, your spouse or partner have received Child Benefit from the IOM or the UK at any time within the past 3 years.

What happens if the absence from the IOM is temporary?

If you intend to be absent from the IOM for less than 52 weeks we can pay you Child Benefit for the first 8 weeks while you are away.

Termination dates

Child Benefit stops when the young person you are claiming for leaves full-time non-advanced education (i.e. up to A-Level standard or equivalent).

The young person will still be treated as receiving education until a fixed date at the end of the school term in which they leave education. The fixed dates are:

- the last day in December
- the last day in March
- the last day in August

in each year.

Termination dates (continued)

So, for example, if a young person leaves school in July, we will continue to pay Child Benefit for them up to and including the week in which the 31 August falls, providing the other conditions of entitlement continue to be satisfied. Child Benefit can't be paid after a young person's 20th birthday, even if the young person is still receiving full-time non-advanced education.

Entitlement to Child Benefit can continue for 8 weeks after the death of a child or young person. Child Benefit can also be paid for 8 weeks where a child doesn't survive until the Monday following birth.

Can I get any other help?

Social Security provides a range of benefits and services. Some benefits require the payment of National Insurance contributions while other benefits are income-related (i.e. whether you get them depends on your family's income and savings). There are also disability benefits, which depend on your age and how disabled you are. You can get more information from the Isle of Man Government website at www.gov.im/socialsecurity. Please get in touch with us as soon as possible. If you wait you could lose money you might otherwise have been entitled to.

For more information or advice

If you need any more information about Child Benefit or any other social security matter please contact us:

Address: Child Benefit Team
Social Security Division
Markwell House
Market Street
Douglas
IM1 2RZ

Telephone: 01624 685656 (option 2)

Website: www.gov.im/socialsecurity

Email: childbenefit@gov.im

All calls to and from Social Security are recorded for the benefit of our customers and staff to assist in the provision of service standards and to prevent any potential disputes.

To find out more about how we use your information, contact any of our offices or visit our Social Security Division [privacy notice](#) page on our website.

Please keep these notes for your information.



The Treasury