25 May 2018

Dear Nicky,

Thank you for your letter of 18 May. You asked for specific information about Child Benefit.

Some of your requests are for information dating back to 1979. Prior to 2003, Child Benefit was administered by the Department for Social Security, and we do not hold the associated data in HMRC. We will pursue with the Department for Work and Pensions to see if this earlier data exists.

For the remainder of your request, we will need to carry out primary analysis and go back to some older data sets. This will mean that it will take us some time to produce and quality assure the information you have asked for. We therefore intend to send you information in two batches, with the first batch in mid-June and the second in early July. I have set out the detail of what we can provide against each of your requests below:

**A time series showing the total number (stock) of Child Benefit claimants by gender**

We will provide data for 2010 and later years in mid-June.
We will provide data for 2003 to 2009 in early July.

**A time series showing by gender the number of individuals successfully applying for Child Benefit in respect of their first child**

We will provide data for 2003 onwards in early July.

**A time series showing by gender the number of parents or carers of children under 12 who have made a Child Benefit application, but have chosen not to be paid Child Benefit, and to receive National Insurance credits, in each year since 2010**

Applicants are credited with a National Insurance credit for each week or part week that they are entitled to Child Benefit, irrespective of whether the applicant choses to receive the Child
Benefit payments. We have therefore interpreted your question as: A time series since the High Income Child Benefit Charge was introduced in 2013 showing by gender the number of parents or carers of children under 12 who have made a Child Benefit application, but have chosen not to be paid Child Benefit. We will supply this data in mid-June. Please let me know if we’ve misinterpreted your question.

**A time series showing by gender the number of parents or claimants of children under 12 who have successfully applied to transfer entitlements to National Insurance credits from a spouse or partner, in each year data is available**

HMRC does not hold data on National Insurance credit transfers to fulfil this request.

**Results of consumer research on Child Benefit**

The research is currently underway. We expect a first draft report in mid-July, a final draft mid-August.

I hope this is helpful.

Yours sincerely

JON THOMPSON  
CHIEF EXECUTIVE AND PERMANENT SECRETARY