

Use these notes to help you fill in the Additional information pages of your tax return

These notes are for less common types of income, deductions and tax reliefs. You may need helpsheets to fill in the Additional information pages. You can find more details at the end of the relevant question.

Other UK income

Interest from gilt-edged and other UK securities, deeply discounted securities and accrued income profits

This includes disguised interest and interest from:

- government stocks, gilt-edged securities or gilts
- bonds, loan notes or similar securities issued by UK companies, local authorities, or bodies in the UK

It does not include interest you receive from an ISA or PEP. **Only put your share of any joint income** on the 'Additional information' pages.

Disguised interest is an interest-like amount you receive that is not taxed in the same way as other interest. It will only apply to financial arrangements you enter into from 6 April 2014. Your tax adviser will tell you the amount to include in box 3.

If you invest in deeply discounted securities, put the difference between what you paid for the bond and what you redeem or sell it for in box 3.

If you transfer accrued income securities or have had securities transferred to you, fill in boxes 1 to 3.

 For more information about the Accrued Income Scheme, go to www.hmrc.gov.uk/helpsheet343

Box 1 Gilt etc interest after tax taken off

Put the total amount of interest received from your gilt-edged and accrued income securities with tax taken off in box 1.

If the interest did not have tax taken off, put this amount in box 3. **Don't** fill in boxes 1 and 2.

Box 2 Tax taken off

Put the tax taken off the interest in box 2.

Box 3 Gross amount before tax

Add together boxes 1 and 2 and put the total figure in box 3. Make sure you include any deeply discounted securities you redeem or sell.

Life insurance gains

UK insurers must issue a 'chargeable event' certificate if they know you have made a gain on:

- a life insurance policy
- a life annuity
- capital redemption policy

Use the details shown on your certificate to fill in boxes 4 to 11. If your insurer has sent you more than 1 certificate for the same gain, use the amended benefits figures or chargeable event gain on the later certificate. You will need Helpsheet 320, 'Gains on UK life insurance policies' to help you fill in boxes 4 to 7 if:

- you have a restricted relief qualifying policy
- you have been non-resident in the UK during the period you have been the beneficial owner of the policy

If you did not receive a certificate, you will need to contact your insurer, trustee, nominee or lender.

 For more information on life insurance gains, go to www.hmrc.gov.uk/helpsheet320

Box 4 UK life insurance policy etc gains on which tax was treated as paid

If you have paid tax on the gain, put the amount of the gain in box 4. If you own the policy or annuity jointly, only put your share of the gain in this box.

If you have gains from different, multiple policies, you **must** put the following information in box 21 on page Ai 4:

- details of each individual policy
- the amount of gain for each policy
- the number of years you have held the policy
- the tax paid on each gain

If your multiple policies had tax taken off, add them together and put the total amount of gain in box 4.

If your multiple policies did not have tax taken off, put the total amount of gain in box 6. Don't put any figures in box 5 or box 7.

Box 5 Number of years the policy has been held or since the last gain

If you have put a figure in box 4, tell us the number of years since you took out the policy or since the last gain, whichever is less, in box 5. If you have been non-resident in the UK during the period you have been the beneficial owner of the policy, please refer to Helpsheet 320.

Box 6 UK life insurance policy etc gains where no tax was treated as paid

If you have not paid tax on the gain, put the amount of the gain in box 6.

Box 7 Number of years the policy has been held or since the last gain

If you have put a figure in box 6, tell us the number of years since you took out the policy or since the last gain, whichever is less, in box 7. If you have been non-resident in the UK during the period you have been the beneficial owner of the policy, please refer to Helpsheet 320.

Boxes 8 to 10

Your life insurance company or ISA manager will give you a 'chargeable event' certificate if they cancel your ISA or life policy. Use this to fill in boxes 8 to 10.

Box 11 Deficiency relief

You may be due this relief if:

- your policy or annuity ended between 6 April 2014 and 5 April 2015
- you made gains in an earlier tax year
- you pay tax at a higher rate

i To work out deficiency relief read IPTM 3860 in the Insurance Policyholder Taxation Manual, go to www.hmrc.gov.uk/manualsa-z

Stock dividends, non-qualifying distributions and loans written off

Box 12 Stock dividends

If you received shares instead of a cash dividend, this is a stock dividend. The company will give you a dividend statement that shows 'the appropriate amount in cash' or 'the cash equivalent of the share capital', put this figure in box 12. Don't include any tax taken off.

Box 13 Non-qualifying distributions and close company loans written off or released

If you had a non-qualifying distribution, a bonus issue of securities or redeemable shares, put the amount of distribution received in box 13.

If you receive a loan or advance from a close company as a participator, and the company releases or writes off the loan or advance, we treat it as your income and as having had some tax taken off. If you pay tax at a higher rate, you will have to pay more tax on this income.

Business receipts taxed as income of an earlier year

Boxes 14 and 15

If, after your business ceased, you received any business receipts that need taxing as income of an earlier year, put the total in box 14. Put that tax year in box 15.

Share schemes and employment lump sums, compensation and deductions, certain post-employment income and patent royalty payments

Box 1 Share schemes - the taxable amount

You will need to work out the taxable amount on the exercise of share options, on the date of exercise, or on shares you get free or cheaply, or from employment-related securities from your employer. These include:

- shares in a company
- debentures, loan stock, bonds, warrants and futures
- contracts of insurance
- certificates conferring rights to securities held by others

Only fill in box 1 if your employer:

- has not fully taxed the shares
- used a lower valuation than they should have to find the taxable amount, only put the amount that did not have tax taken off in box 1

Helpsheet 305, 'Employment-related shares and securities' gives more information about:

- Tax advantaged Schedule 2 share incentive plans, Schedule 4 Company Share Option Plans and Schedule 3 Save As You Earn schemes
- Enterprise Management Incentives
- Employment-related securities and securities options

There are also Working Sheets in Helpsheet 305 that can help you to work out the taxable amount to put in box 1.

i For more information, go to www.hmrc.gov.uk/helpsheet305

Box 3 Taxable lump sums and certain income after the end of your job

This includes large payments, usually in cash and excluding pensions, or benefits from your current or former employer.

For income that has third party arrangements or 'disguised remuneration' rules, speak to your tax adviser. They will tell you what figure to put in box 3.

Box 4 Lump sums or benefits received from an Employer Financed Retirement Benefits Scheme excluding pensions

Put the total of any amounts received from an Employer Financed Retirement Benefits Scheme EFRBS in box 4. If it includes a specific payment for ill-health or injury, put that amount in box 8.

Box 5 Redundancy, other lump sums and compensation payments

This includes:

- redundancy pay plus any salary, holiday pay or bonus you received when you left your job
- payments in lieu of notice
- compensation for changes in your employment terms
- payments made to guarantee your future conduct, for example, agreeing not to compete with your former employer

Only include the amount above the £30,000 exemption limit. The amount up to the £30,000 limit goes in box 9.

Boxes 6 and 7

If your employer has taken tax from amounts that would normally go in boxes 3 to 5, and you have not filled in box 2 on your 'Employment' page, put the tax taken off in box 6. If you included that tax in box 2 on your 'Employment' page, put 'X' in box 7.

Box 8 Exemptions for amounts entered in box 4

This includes payments for:

- ill-health or disablement during service
- death by accident during service
- benefits under a relevant life policy
- benefits excluded by regulation

i For information about relevant life insurance policies, go to the Insurance Policyholder Taxation Manual at www.hmrc.gov.uk/manualsa-z
For information about benefits excluded by regulation, go to the Employment Income Manual also at www.hmrc.gov.uk/manualsa-z

Box 9 Compensation and lump sums up to £30,000 exemption

If you have had a redundancy payment up to £30,000 that your employer has allowed an exemption on, put the total amount that you received in box 9.

If your payment is more than the £30,000 limit, you will have to pay tax on the difference. Put the amount over £30,000 in box 5, any tax taken off in box 6 and the £30,000 limit in box 9.

Example

Chris gets a redundancy payment of £40,000. He pays tax at the basic rate of 20% so he fills in the boxes on page Ai 2 as follows:

- £10,000 in box 5
- £2,000 (£10,000 x 20%) in box 6
- £30,000 in box 9

Box 10 Disability and foreign service deduction

You can claim an exemption for specific payments you received for physical or mental impairment, when your employment ended or terms changed.

i To help you work out any foreign service relief or deduction, use the Working Sheet in Helpsheet 325 Go to www.hmrc.gov.uk/helpsheet325

Box 11 Seafarers' Earnings Deduction

You can qualify for the deduction if you perform all, or the majority, of your duties on a ship: You do not qualify if you are a worker on an offshore installation used in the gas and oil industry.

You must also include the names of all the ships that you worked on from 6 April 2014 to 5 April 2015 in box 21 on page Ai 4.

You will need Helpsheet 205, 'Seafarers' Earnings Deduction' to work out your eligible period and the amount of deduction to put in box 11.

i For more information, go to www.hmrc.gov.uk/helpsheet205

Box 12 Foreign earnings not taxable in the UK

You will need Helpsheet 211, 'Employment – residence and domicile issues' to work out the amount to put in box 12 if you:

- are, will be or have been, non-resident or claiming split-year treatment
- have been non-domiciled
- are, or will be, non-domiciled and the remittance basis rules apply to some or all of your earnings
- received income in a foreign country that you could not bring to the UK because of exchange controls or a shortage of foreign currency in that country

You may also need to fill in the 'Residence, remittance basis, etc' pages.

i For more information, go to www.hmrc.gov.uk/helpsheet211

Box 13 Foreign tax for which tax credit relief not claimed

If you have paid foreign tax on your employment income and you are not claiming tax credit relief, put the amount in UK pounds in box 13.

Box 14 Exempt employers' contributions to an overseas pension scheme

You will need Helpsheet 344, 'Exempt employers' contributions to an overseas pension scheme' to help you work out the amount to put in box 14 if:

- your employer contributes to a non-UK registered pension scheme
- you don't pay tax on these contributions

i For more information, go to www.hmrc.gov.uk/helpsheet344

Box 15 UK patent royalty payments made

You must withhold 20% tax from the amount of patent royalties you pay. The withheld tax is paid as part of the tax due on your income.

Put the amount you paid out in patent royalty payments in box 15. **Don't** include the amount you withheld for tax.

Other tax reliefs

Box 1 Subscriptions for Venture Capital Trust shares

You can claim tax relief if you subscribed for shares in Venture Capital Trusts and were 18 or over when they were issued. Put the amount you subscribed, up to £200,000, in box 1.

Box 2 Subscriptions for shares under the Enterprise Investment Scheme

You can claim tax relief if you received:

- form EIS3, 'Enterprise Investment Scheme Certificate and claim to relief' from the company you invested in
- form EIS5, 'Enterprise Investment Scheme' from the fund manager of an approved investment fund

Put the amount on which relief is being claimed, up to £1 million, in box 2. You must also give us details about each investment in box 21 on page Ai 4.

i For more information, go to www.hmrc.gov.uk/helpsheet341

Box 3 Community Investment Tax Relief

To qualify for Community Investment Tax Relief (CITR) you must have a tax relief certificate for your investment. Put the amount you are claiming in box 3.

i For more information on CITR and investments made on or after 6 April 2014 go to, www.hmrc.gov.uk/helpsheet237

Box 4 Annual payments made

You **must** withhold 20% tax from the amount you pay if you make annual payments under a legal obligation because of your trade or profession.

Put the amount you **actually** pay in box 4.

If you have already claimed this amount as a business expense, put the amount you paid in the 'Any other information' box on your 'Self-employment (full)' pages.

Example

Joan should pay £100 copyright fees to AZ World for using their maps in her work. She withholds £20 (£100 x 20%) and pays AZ World £80. She puts £80 in box 4.

Box 5 Qualifying loan interest payable in the year

You can claim tax relief for interest payable on a loan or alternative finance arrangement used to buy:

- shares in, or to fund a close company
- an interest in, or to fund, a partnership
- plant or machinery for your work, **don't** claim this if you have already deducted it as a business expense

The limit on Income Tax Reliefs, restricts the total amount of qualifying loan interest relief and certain other reliefs in each year to the greater of £50,000 and 25% of your 'adjusted total income'.

i For more information about qualifying loan interest go to, www.hmrc.gov.uk/helpsheet340
For more information on claiming losses and calculating your adjusted total income, go to www.hmrc.gov.uk/helpsheet204

Box 6 Post-cessation trade relief and certain other losses

If your business ceased after 5 April 2008, tax relief may be available for:

- **post cessation expenses**, such as:
 - fixing or insuring against faulty work or goods
 - debt released under a formal arrangement
- **former employment losses**, for example, liabilities or costs paid by you
- **pre-incorporation losses**

Put the total amount, minus any refunds in box 6. If, exceptionally, you claim relief against capital gains, give details in box 21 on page Ai 4.

i For more information about pre-incorporation losses, go to www.hmrc.gov.uk/helpsheet227

Box 7 Maintenance payments (max £3,140)

Only fill in this box if you or your former spouse or civil partner were born before 6 April 1935.

Don't put anything in box 7 if you were **both** born after this date.

If you pay to maintain your former spouse or civil partner, or your child, you can claim tax relief at 10% on your payments up to £3,140 if the payments are made under:

- a court order
- a Child Support Agency (CSA) assessment
- a written agreement

You **must** meet the following 4 conditions.

- the court order, CSA assessment or written agreement is made under the laws of 1 of the following – UK, Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Netherlands, Norway, Poland, Portugal, Romania, Slovakia, Slovenia, Spain or Sweden
- the payments are made to your separated or former spouse or civil partner even if paid through the Department for Work and Pensions or the Social Security Agency in Northern Ireland
- your former spouse has not remarried or your former civil partner is not in another civil partnership (payments up to the date of remarriage or civil partnership qualify for relief)
- the payments are for their own maintenance

You can also claim relief if you meet the first condition and you pay maintenance for your child, or a child you treat as family, who is under 21. Put the amount you paid, up to £3,140, in box 7.

Box 8 Payments to a trade union etc for death benefits

If part of your trade union subscription entitles you to a pension, life assurance or funeral benefits, you can claim tax relief on half of the amount that provides the benefits. Put this amount, up to £100, in box 8. If you need more information, speak to your union representative.

Box 9 Relief claimed on a qualifying distribution on the redemption of bonus shares or securities

Bonus shares and securities are paid with a tax credit. If you pay tax at a higher rate, you will have to pay more tax on this income. To make sure you don't pay tax twice, put the amount of the higher rate tax paid, **not** the lower rate or the tax credit, in box 9.

Box 10 Subscriptions for shares under the Seed Enterprise Investment Scheme

You can claim tax relief if you received form SEIS3, 'Seed Enterprise Investment Scheme' from the company you invested in.

Put the amount of relief you are claiming, up to £100,000, in box 10. You must also give us details about each investment in box 21 on page Ai 4.

i For more information, go to www.hmrc.gov.uk/helpsheet393

Box 11 Social Investment Tax Relief

You can claim Social Investment Tax Relief (SITR) if you buy qualifying shares or invest in a:

- social enterprise such as a community interest company
- community benefit society
- charity

You cannot claim SITR if you have already claimed relief on that investment under the:

- Enterprise Investment Scheme
- Seed Enterprise Investment Scheme
- Community Investment Tax Relief Scheme

Relief is available at 30% of the amount invested, up to a maximum annual investment of £1,000,000. Put the amount you invested, up to £1,000,000, in box 11.

Married Couple's Allowance

Only fill in this section if you or your spouse or civil partner were born before 6 April 1935. **Don't** fill in this section if you were **both** born after this date.

If you or your spouse or civil partner were born before 6 April 1935, you receive an allowance made up of 2 amounts:

- a minimum amount worth up to £304, plus
- an income-related amount worth up to £502.50 this is for
 - the husband if you were married before 5 December 2005
 - the person (husband, wife or civil partner) with the higher income, if you were married or formed a civil partnership on or after 5 December 2005

If you have already claimed Married Couple's Allowance in the tax year from 6 April 2014 to 5 April 2015 and you remarry or form a civil partnership, it is usually better to continue to claim for your former spouse or civil partner. If this applies to you, put the name of your former spouse or civil partner in box 1 and their date of birth in box 5.

Box 1 Your spouse's or civil partner's full name

Only fill in this box if you are:

- the husband and were married before 5 December 2005
- the person with the higher income and were married or formed a civil partnership on or after 5 December 2005

Box 2 Their date of birth if older than you

Only fill in this box if your spouse or civil partner is older than you, and you are:

- the husband and were married before 5 December 2005
- the person with the higher income and were married or formed a civil partnership on or after 5 December 2005

Box 3 If you have already agreed that half the minimum allowance is to go to your spouse or civil partner, put 'X' in the box

Only put an 'X' in this box if you have already told us you want to share half the minimum allowance and have filled in form 18, 'Transferring the Married Couple's Allowance' before the start of the tax year.

Box 4 If you have already agreed that all of the minimum allowance is to go to your spouse or civil partner, put 'X' in the box

Only put an 'X' in this box if you have already told us you want to transfer the minimum allowance and filled in form 18, 'Transferring the Married Couple's Allowance' before the start of the tax year.

Box 6 If you have already agreed that half the minimum allowance is to be given to you, put 'X' in the box

Only put an 'X' in this box if you filled in form 18, 'Transferring the Married Couple's Allowance' before the start of the tax year and you are:

- the wife and were married before 5 December 2005
- the person with the lower income and were married or formed a civil partnership on or after 5 December 2005

Box 7 If you have already agreed that all of the minimum allowance is to be given to you, put 'X' in the box

Only put an 'X' in this box if you filled in form 18, 'Transferring the Married Couple's Allowance' before the start of the tax year and you are:

- the wife and were married before 5 December 2005
- the person with the lower income and were married or formed a civil partnership on or after 5 December 2005

Box 8 Your spouse's or civil partner's full name

Only fill in this box if you put an 'X' in box 6 or box 7 and you are:

- the wife who married before 5 December 2005
- the person with the lower income who married or formed a civil partnership on or after 5 December 2005

Box 9 Date of marriage or civil partnership

If you were married or formed a civil partnership between 6 April 2014 and 5 April 2015, you can claim 1/12th of the Married Couple's Allowances for each month of your marriage or civil partnership.

Surplus Married Couple's Allowance

If you don't pay tax or if your income is not high enough to use up all of your Married Couple's Allowance, you can transfer any unused allowance to your spouse or civil partner if they pay tax. You will have to fill in form '575T' if you want to transfer any surplus Income Tax at the end of the year.

- i** To get a copy of form 575T:
- go to www.hmrc.gov.uk/575T or
 - phone the Self Assessment Helpline on 0300 200 3310.

Box 10 If you want to have your spouse's or civil partner's surplus allowance, put 'X' in the box

Only put an 'X' in this box if you are:

- the wife and were married before 5 December 2005
- you are the person with the lower income and were married or formed a civil partnership on or after 5 December 2005

If you put an 'X' in this box, you must put your spouse or civil partner's name and National Insurance number in box 21 on page Ai 4.

Don't put their name in box 8.

Box 11 If you want your spouse or civil partner to have your surplus allowance, put 'X' in the box

Only put an 'X' in this box if you are:

- the husband and were married before 5 December 2005
- you are the person with the higher income and were married or formed a civil partnership on or after 5 December 2005

If you have put an 'X' in this box, make sure you fill in box 1. Please put your spouse or civil partner's name and National Insurance number in box 21 on page Ai 4.

Other information

Income Tax losses and Limit on Income Tax relief

Box 1 Earlier years' losses

If you want to use income losses brought forward from earlier years against your 'Other UK income' on page TR 3 of your tax return, put the amount in box 1.

- i** For more information, go to www.hmrc.gov.uk/helpsheet325

Box 2 Total unused losses carried forward

If you want to carry forward income losses to a later year, put the amount in box 2. Include:

- any loss for this year that you cannot put in box 17 on page TR 3 of your tax return
- any unused allowable losses brought forward from earlier years

Box 3 Relief now for 2015-16 trade losses or certain capital losses

Put the amount of the 2015-16 trading losses that you are claiming relief for, or certain capital losses, in box 3. Put the tax year that you want to use the loss against in box 5.

The claim is for the later tax year 2015-16 not the earlier tax year, for example, 2014-15. The amount of the relief is calculated using the income, profit or gain of the earlier tax year and is usually set against other tax due or repaid as appropriate.

- i** For help working out the amount of relief, go to www.hmrc.gov.uk/sa110-notes and read page TCSN21.

Box 4 Enter the amount of relief shown in box 3 which is not subject to the limit on Income Tax reliefs

The amount of tax relief you can claim against your income each year is limited to the greater of £50,000 or 25% of your adjusted total income. Certain reliefs are not subject to the limit.

- i** For more information on claiming losses and calculating your adjusted total income, go to www.hmrc.gov.uk/helpsheet204

Box 6 Amount of Payroll Giving

If you have charity donations taken from your pay before your pay is taxed, those payments are made through the Payroll Giving scheme. Put the

amount of charity donations taken from your pay in box 6. You can find the amount you paid each month from your payslips.

If you need to work out your adjusted total income, add these payments to your pay figure on your P60.

Pension savings tax charges

Boxes 7 to 18

Your pension scheme administrator should have given you or your tax adviser the information you need to fill in boxes 7 to 18. You will also need 1 or both of the following helpsheets:

- Helpsheet 345 if you are a member of a registered pension scheme and need to fill in boxes 7 to 14
- Helpsheet 346 if you are a member of an overseas pension scheme and need to fill in boxes 7 to 18

Boxes 7 to 14 are for UK registered pension schemes **and** overseas pension schemes. Boxes 15 to 18 are only for overseas pension schemes.

i For more information, go to www.hmrc.gov.uk/helpsheet345 and www.hmrc.gov.uk/helpsheet346

Tax avoidance schemes

Box 19 The scheme reference number or promoter reference number

Put your scheme reference number SRN or promoter reference number PRN in box 19. You will have received your SRN or PRN:

- from your scheme provider on form AAG6, 'Disclosure of avoidance scheme – Notification of scheme reference number'
- direct from HMRC

If you have both reference numbers put your PRN in the first row and your SRN(s) below.

Use form AAG4, 'Disclosure of avoidance scheme' if you have more than 2 SRNs.

HMRC never approves tax avoidance schemes. You **must** tell us if you are using a tax avoidance scheme that falls within the Disclosure of Tax Avoidance Schemes DOTAS.

i For more information, go to www.gov.uk/disclosure-of-tax-avoidance-schemes-overview

Box 20 The tax year in which the expected advantage arises, for example, 2013-14

Put the year that the expected tax or National Insurance contributions advantage first arises.

This may be:

- the year to 5 April 2015, put 2014-15 in box 20
- a future year, for example 2015-16
- an earlier year, for example 2013-14, if this is the first time you have reported the SRN, if you included it in a previous tax return, you must carry on reporting until there is no tax advantage

Additional information

Box 21

Please put any additional information in this box.

This may include:

- life insurance details
- the names of ships, if you are a seafarer
- Enterprise Investment Scheme or Seed Enterprise Investment scheme details
- your spouse or civil partner's name if you want to have their surplus Married Couple's Allowance

Personal details

Boxes 22 and 23

Please remember to put your full name in box 22 and your 10-digit Unique Taxpayer Reference in box 23.

More help if you need it

If you are unable to go online:

- phone the Self Assessment Orderline on 0300 200 3610 for paper copies of the helpsheets and forms
- phone the Self Assessment Helpline on 0300 200 3310 for help with your tax return

We have a range of services for disabled people. These include guidance in Braille, audio and large print. Most of our forms are also available in large print. Please contact our helplines for more information.