

INCOME AND CAPITAL GAINS *for the year ended 5 April 2006*

STEP 1 Answer Questions 1 to 9 below to check if you need supplementary Pages to give details of particular income or capital gains. Pages 6 and 7 of your Tax Return Guide will help you decide. (Ask the Orderline for a copy of the Guide if I have not sent you one with your Tax Return.) If you answer 'Yes' ring the Orderline on **0845 9000 404 (textphone available)** or fax **0845 9000 604**, for the appropriate supplementary Pages and Notes.

Or you can go to our website www.hmrc.gov.uk

If you live or work abroad you can ring the Orderline on the International Access code followed by **(+44) 161 930 8331**, or fax **(+44) 161 930 8444**.

The Orderline is closed Christmas Day, Boxing Day and New Year's Day.

If you need supplementary Pages, tick the boxes below when you've got them.

Q1	Were you an employee, or office holder, or director, or agency worker or did you receive payments or benefits from a former employer (excluding a pension) in the year ended 5 April 2006? If you were a non-resident director of a UK company but received no remuneration, see the Notes to the Employment Pages, page EN2.	YES <input type="checkbox"/>	EMPLOYMENT <input type="checkbox"/>
Q2	Did you have any taxable income from securities options, share options, shares or share related benefits in the year? (This does not include - dividends, or - dividend shares ceasing to be subject to HM Revenue & Customs approved share incentive plan within three years of acquisition they go in Question 10.)	YES <input type="checkbox"/>	SHARE SCHEMES <input type="checkbox"/>
Q3	Were you self-employed (but not in partnership)? (You should also tick 'Yes' if you were a Name at Lloyd's.)	YES <input type="checkbox"/>	SELF-EMPLOYMENT <input type="checkbox"/>
Q4	Were you in partnership?	YES <input type="checkbox"/>	PARTNERSHIP <input type="checkbox"/>
Q5	Did you receive any rent or other income from land and property in the UK?	YES <input type="checkbox"/>	LAND & PROPERTY <input type="checkbox"/>
Q6	Did you have any taxable income from overseas pensions or benefits, or from foreign companies or savings institutions, offshore funds or trusts abroad, or from land and property abroad or gains on foreign insurance policies? Have you or could you have received, or enjoyed directly or indirectly, or benefited in any way from, income of a foreign entity as a result of a transfer of assets made in this or earlier years? Do you want to claim foreign tax credit relief for foreign tax paid on foreign income or gains?	YES <input type="checkbox"/>	FOREIGN <input type="checkbox"/>
Q7	Did you receive, or are you deemed to have received, income from a trust, settlement or the residue of a deceased person's estate?	YES <input type="checkbox"/>	TRUSTS ETC. <input type="checkbox"/>
Q8	Capital gains - read the guidance on page 7 of the Tax Return Guide. • If you have disposed of your only or main residence do you need the Capital Gains Pages? • Did you dispose of other chargeable assets worth more than £34,000 in total? • Answer 'Yes' if: - allowable losses are deducted from your chargeable gains, which total more than £8,500 before deduction and before taper relief, or - no allowable losses are deducted from your chargeable gains and after taper relief your taxable gains total more than £8,500 or - you want to make a claim or election for the year.	YES <input type="checkbox"/>	CAPITAL GAINS <input type="checkbox"/>
Q9	Do you consider that you were, for all or part of the year, (a) not resident in the UK, and/or (b) not ordinarily resident in the UK, and/or (c) not domiciled in the UK and this was relevant to your Income Tax or Capital Gains Tax liabilities, or (d) dual resident in the UK and another country?	YES <input type="checkbox"/>	NON-RESIDENCE ETC. <input type="checkbox"/>

STEP 2 **Fill in any supplementary Pages BEFORE going to step 3.**
Please use blue or black ink to fill in your Tax Return and please do not include pence. Round down your income and gains. Round up your tax credits and tax deductions. Round to the nearest pound.
When you have filled in all the supplementary Pages you need, tick this box.

STEP 3 Fill in Questions 10 to 24. If you answer 'Yes', fill in the relevant boxes. If not applicable, go to the next question.

INCOME for the year ended 5 April 2006

Q10 Did you receive any income from UK savings and investments?

YES

If yes, tick this box and then fill in boxes 10.1 to 10.26 as appropriate. Include only your share of any joint savings and investments. If not applicable, go to Question 11.

Interest and alternative finance receipts

- Interest and alternative finance receipts from UK banks or building societies including UK internet accounts. *If you have more than one bank or building society account enter totals in the boxes.*

- enter any bank or building society interest and alternative finance receipts that **have not had tax taken off**. (Most of this interest and alternative finance receipts are usually taxed before you receive them so make sure you should be filling in box 10.1, rather than boxes 10.2 to 10.4.) Enter other types of interest and alternative finance receipts in boxes 10.5 to 10.14 as appropriate.

Taxable amount	
10.1	£

- enter details of your **taxed** bank or building society interest and taxed alternative finance receipts. *The Working Sheet on page 11 of your Tax Return Guide will help you fill in boxes 10.2 to 10.4*

Amount after tax taken off	Tax taken off	Gross amount before tax
10.2 £	10.3 £	10.4 £

- Interest distributions from UK authorised unit trusts and open-ended investment companies (dividend distributions go below)

Amount after tax taken off	Tax taken off	Gross amount before tax
10.5 £	10.6 £	10.7 £

- National Savings & Investments (other than First Option Bonds and Fixed Rate Savings Bonds and the first £70 of interest from an Ordinary Account)

Taxable amount	
10.8	£

- National Savings & Investments First Option Bonds and Fixed Rate Savings Bonds

Amount after tax taken off	Tax taken off	Gross amount before tax
10.9 £	10.10 £	10.11 £

- Other income from UK savings and investments (except dividends)

Amount after tax taken off	Tax taken off	Gross amount before tax
10.12 £	10.13 £	10.14 £

Dividends

- Dividends and other qualifying distributions from UK companies

Dividend/distribution	Tax credit	Dividend/distribution plus credit
10.15 £	10.16 £	10.17 £

- Dividend distributions from UK authorised unit trusts and open-ended investment companies

Dividend/distribution	Tax credit	Dividend/distribution plus credit
10.18 £	10.19 £	10.20 £

- Stock dividends from UK companies

Dividend	Notional tax	Dividend plus notional tax
10.21 £	10.22 £	10.23 £

- Non-qualifying distributions and loans written off

Distribution/Loan	Notional tax	Taxable amount
10.24 £	10.25 £	10.26 £

INCOME for the year ended 5 April 2006, continued

Q11 Did you receive a taxable UK pension, retirement annuity, Social Security benefit or Statutory Payment? **YES** If yes, tick this box and then fill in boxes 11.1 to 11.14 as appropriate. If not applicable, go to Question 12.
 Read the notes on pages 13, 14 and 15 of the Tax Return Guide

State pensions and benefits

Taxable amount for 2005-06

• State Pension - enter the total of your entitlements for the year	11.1 £		
• Widow's Pension or Bereavement Allowance	11.2 £		
• Widowed Mother's Allowance or Widowed Parent's Allowance	11.3 £		
• Industrial Death Benefit Pension	11.4 £		
• Jobseeker's Allowance	11.5 £		
• Carer's Allowance	11.6 £		
• Statutory Sick, Maternity, Paternity and Adoption Pay paid by HM Revenue & Customs	11.7 £		
• Taxable Incapacity Benefit	11.8 £	Tax taken off	Gross amount before tax
			11.9 £

Other pensions and retirement annuities

• Pensions (other than State pensions) and retirement annuities - if you have more than one pension or annuity, please add together and complete boxes 11.10 to 11.12. Provide details of each one in box 11.14	Amount after tax taken off	Tax taken off	Gross amount before tax
	11.10 £	11.11 £	11.12 £
• Deduction - see the note for box 11.13 on page 15 of your Tax Return Guide.	Amount of deduction	11.14	
	11.13 £		

Q12 Did you make any gains on UK life insurance policies, life annuities or capital redemption policies or receive refunds of surplus funds from additional voluntary contributions? **YES** If yes, tick this box and then fill in boxes 12.1 to 12.12 as appropriate. If not applicable, go to Question 13.

• Gains on UK annuities and friendly societies' life insurance policies where no tax is treated as paid	Number of years		Amount of gain(s)
	12.1		12.2 £
• Gains on UK life insurance policies etc. on which tax is treated as paid - read the notes on pages 16 to 18 of your Tax Return Guide.	Number of years	Tax treated as paid	Amount of gain(s)
	12.3	12.4 £	12.5 £
• Gains on life insurance policies in ISAs that have been made void	Number of years	Tax taken off	Amount of gain(s)
	12.6	12.7 £	12.8 £
• Deficiency relief	Amount		
	12.9 £		
• Refunds of surplus funds from additional voluntary contributions	Amount received	Notional tax	Amount plus notional tax
	12.10 £	12.11 £	12.12 £

Q13 Did you receive any other taxable income which you have not already entered elsewhere in your Tax Return? **YES** If yes, tick this box and then fill in boxes 13.1 to 13.6 as appropriate. If not applicable, go to Question 14.
 Fill in any supplementary Pages before answering Question 13. (Supplementary Pages follow page 10, or are available from the Orderline, or www.hmrc.gov.uk)

• Other taxable income - also provide details in box 23.9 - read the notes on pages 19 to 20 of your Tax Return Guide.	Amount after tax taken off	Tax taken off	Amount before tax
	13.1 £	13.2 £	13.3 £
• Tick box 13.1A if you have claimed enhanced capital allowances for designated environmentally beneficial plant and machinery to arrive at box 13.1	13.1A <input type="checkbox"/>	Losses brought forward	Earlier years' losses used in 2005-06
		13.4 £	13.5 £
		2005-06 losses carried forward	
		13.6 £	

RELIEFS *for the year ended 5 April 2006*

Q14 Do you want to claim relief for your pension contributions?

Do not include contributions deducted from your pay by your employer to their pension scheme or associated AVC scheme, because tax relief is given automatically. But **do include** your contributions to personal pension schemes and Free-Standing AVC schemes.

YES

If yes, tick this box and then fill in boxes 14.1 to 14.11 as appropriate. If not applicable, go to Question 15.

Payments to your retirement annuity contracts - for policies taken out before 1 July 1988, fill in boxes 14.1 to 14.5.

See the notes on pages 21 of your Tax Return Guide.

Qualifying payments made in 2005-06	14.1	£	2005-06 payments used in an earlier year	14.2	£	Relief claimed box 14.1 minus (boxes 14.2 and 14.3)
2005-06 payments now to be carried back	14.3	£	box 14.4 is not used.		14.5	£

Payments to your personal pension (including stakeholder pension) contracts - enter the amount of the payments you made with the basic rate tax added (the gross payment). See the note for box 14.6 on page 22 and 23 of your Tax Return Guide.

Gross qualifying payments made in 2005-06	14.6	£	Relief claimed box 14.6 minus box 14.7	
Gross payments for 2005-06 carried back to 2004-05	14.7	£	14.9	£
box 14.8 is not used.				

Contributions to other pension schemes and Free-Standing AVC schemes

• Amount of contributions to employer's schemes not deducted at source from pay	14.10	£
• Gross amount of Free-Standing Additional Voluntary Contributions paid in 2005-06	14.11	£

Q15 Do you want to claim any of the following reliefs?

If you have made any annual payments, after basic rate tax, answer 'Yes' to Question 15 and fill in box 15.9. If you have made any gifts to charity go to Question 15A

YES

If yes, tick this box and then fill in boxes 15.1 to 15.12, as appropriate. If not applicable, go to Question 15A.

• Interest and alternative finance payments eligible for relief on qualifying loans and arrangements	15.1	£	Amount of payment	
• Maintenance or alimony payments you have made under a court order, Child Support Agency assessment or legally binding order or agreement	15.2	£	Amount claimed up to £2,280	
To claim this relief, either you, your former spouse or former civil partner must have been 65 or over on 5 April 2000. So, if your date of birth, which is to be entered in box 22.6, is after 5 April 1935, enter your former spouse's or former civil partner's date of birth in box 15.2A - see page 24 of your Tax Return Guide.	15.2A	/ /	Former spouse's/civil partner's date of birth	
• Subscriptions for Venture Capital Trust shares (up to £200,000)	15.3	£	Amount on which relief is claimed	
• Subscriptions under the Enterprise Investment Scheme (up to £200,000) - also provide details in the 'Additional information' box, box 23.9, on page 10 - see page 24 of your Tax Return Guide.	15.4	£	Amount on which relief is claimed	
• Community Investment Tax relief - invested amount relating to previous tax year(s) and on which relief is due	15.5	£	Total amount on which relief is claimed box 15.5 + 15.6	
• Community Investment Tax relief - invested amount for current tax year	15.6	£	15.7	£
• Post-cessation expenses, pre-incorporation losses brought forward and losses on deeply discounted securities, etc. - see page 25 of your Tax Return Guide.	15.8	£	Amount of payment/loss	
• Trade annuities and patent royalties	15.9	£	Payments made	
• Payments to a trade union or friendly society for death benefits	15.10	£	Half amount of payment	
• Payments to your employer's compulsory widow's, widower's or orphan's benefit scheme - available in some circumstances - first read the notes on page 26 of your Tax Return Guide.	15.11	£	Relief claimed	
• Relief claimed on a qualifying distribution on the redemption of bonus shares or securities	15.12	£	Relief claimed	

ALLOWANCES *for the year ended 5 April 2006*

Q15A

Have you made any gifts to charity?

Answer 'Yes' if you have made any Gift Aid payments or you want to claim relief for gifts of qualifying investments to charity. You should include Gift Aid payments to Community Amateur Sports Clubs here. You can elect to include in this Return Gift Aid payments made between 6 April 2006 and the date you send this Return. See pages 26 and 27 in the Tax Return Guide.

YES

If **yes**, tick this box then read pages 26 and 27 of your Tax Return Guide. Fill in boxes 15A.1 to 15A.7 as appropriate. If not applicable, go to Question 16.

- Gift Aid payments, including covenanted payments to charities, made between 6 April 2005 and 5 April 2006 15A.1 £
- The total of any 'one off' payments included in box 15A.1 15A.2 £
- Gift Aid payments made after 5 April 2005 but treated as if made in the tax year 2004-05 15A.3 £
- Gift Aid payments made after 5 April 2006 but treated as if made in the tax year 2005-06 15A.4 £
- The total relief claimed in 2005-06 15A.5 £
box 15.A1 + box 15.A4 minus box 15A.3
- Gifts of qualifying investments to charities - shares and securities 15A.6 £
- Gifts of qualifying investments to charities - real property 15A.7 £

Q16

Do you want to claim blind person's allowance, or married couple's allowance?

You get your personal allowance of £4,895 automatically. If you were born before 6 April 1941, enter your date of birth in box 22.6 - you may get a higher age-related personal allowance.

YES

If **yes**, tick this box and then read pages 27 to 29 of your Tax Return Guide. Fill in boxes 16.1 to 16.17 as appropriate. If not applicable, go to Question 17.

■ *Blind person's allowance*

If first year of claim, date of registration

16.1 / /

Local authority (or other register)

16.2

■ *Married couple's allowance*

This allowance can only be claimed if either you or your spouse or civil partner were born before 6 April 1935, and:

- you are a man or woman who married before 5 December 2005, **or**
- you are a man, woman or civil partner who married or formed a civil partnership on or after 5 December 2005.

The allowance is made up of two amounts - a minimum amount (worth up to £228) and an age-related amount, dependent on the income of the husband (for marriages before 5 December 2005) or the person with the higher income (for marriages and civil partnerships formed on or after 5 December 2005). *Special rules apply if you are a married woman or a civil partner who does not have the higher income. Further guidance is given, beginning on page 27 of the Tax Return Guide.*

If both you and your spouse **or** civil partner were born after 5 April 1935 you cannot claim. Do not complete boxes 16.3 to 16.13.

If you can claim, fill in boxes 16.3 and 16.4.

- Enter your date of birth (if born before 6 April 1935) 16.3 / /
- Enter your spouse or civil partner's date of birth (**only** if born before 6 April 1935 **and** if they are older than you) 16.4 / /

Then, if you are a married man, who married before 5 December 2005, or you married or formed a civil partnership on or after 5 December 2005 and you have the higher income, **fill in boxes 16.5 to 16.9.**

If you are a married woman, who married before 5 December 2005, or you married or formed a civil partnership on or after the 5 December 2005 but you do not have the higher income, **fill in boxes 16.10 to 16.13** to claim half, or all, of the minimum amount of the married couples allowance.

- Spouse or civil partner's full name 16.5
- Date of marriage or formation of civil partnership (if after 5 April 2005) 16.6 / /

- Tick box 16.7 or box 16.8 where half, or all, of the minimum amount of the allowance has been allocated to your wife, husband or civil partner

Half	All
16.7 <input type="checkbox"/>	16.8 <input type="checkbox"/>

OTHER INFORMATION

for the year ended 5 April 2006

- Enter in box 16.9 the date of birth of any previous wife, husband or former civil partner, with whom you lived at any time during 2005-06. *Read 'special rules if you are married or formed a civil partnership in the year ended 5 April 2006' on page 28 of your Tax Return Guide before completing box 16.9.*

16.9 / /

- Tick box 16.10 or 16.11 where half, or all, of the minimum amount of the allowance has been allocated to you

Half All
16.10 16.11

- Spouse or civil partner's full name

16.12

- Date of marriage or formation of civil partnership (if after 5 April 2005)

16.13 / /

Transfer of surplus allowances - read page 29 of your Tax Return Guide before you fill in boxes 16.14 to 16.17.

- Tick box 16.14 if you want your spouse or civil partner to have your unused allowances
- Tick box 16.15 if you want to have your spouse's or civil partner's unused allowances

16.14

16.15

Please give details in the 'Additional Information' box, box 23.9, on page 10

If you want to calculate your tax, enter the amount of the surplus allowances you can have

- Blind person's surplus allowance

16.16 £

- Married couple's surplus allowance

16.17 £

Q17 Do you have an Income Contingent Student Loan for which you have received notification that repayment commenced before 6 April 2006?

You must read the note on page 30 of your Tax Return Guide before ticking the 'Yes' box.

YES

If yes, tick this box. If not applicable, go to Question 18.

If yes, and you are calculating your tax enter, in Question 18, box 18.2A, the amount you work out is repayable in 2005-06

Q18 Do you want to calculate your tax and, if appropriate, Class 4 National Insurance Contributions and any Student Loan Repayment?

YES

Use your Tax Calculation Guide then fill in boxes 18.1 to 18.8 as appropriate.

- Underpaid tax for earlier years included in your tax code for 2005-06

18.1 £

- Underpaid tax for 2005-06 included in your tax code for 2006-07

18.2 £

- Student Loan Repayment due

18.2A £

- Class 4 NICs due

18.2B £

- Total tax, Class 4 NICs and Student Loan Repayment due for 2005-06 **before** you made any payments on account (*put the amount in brackets if an overpayment.*)

18.3 £

- Tax due calculated by reference to earlier years - *see the notes on page 10 of your Tax Calculation Guide (SA151W).*

18.4 £

- Reduction in tax due calculated by reference to earlier years - *see the notes on page 10 of your Tax Calculation Guide (SA151W).*

18.5 £

- Tick box 18.6 if you are claiming to reduce your 2006-07 payments on account. Make sure you enter the **reduced** amount of your first payment in box 18.7. Then, in the 'Additional information' box, box 23.9 on page 10, say why you are making a claim

18.6

- Your first payment on account for 2006-07 (*please include the pence*)

18.7 £

- Any 2006-07 tax you are reclaiming now

18.8 £

OTHER INFORMATION

for the year ended 5 April 2006, continued

Q19 Do you want to claim a repayment if you have paid too much tax? (If you do not tick 'Yes' or the tax you have overpaid is below £10, I will use the amount you are owed to reduce your next tax bill.)

YES

If yes, tick this box. Then, if you want to give all or part of your repayment to a nominated charity, go to Question 19A; if you want to claim a repayment, go to Question 19B. If not applicable, go to Question 20.

Q19A Do you want to nominate a charity to receive all or part of your repayment? See page 30 of your Tax Return Guide.

YES

If yes, tick this box and then read page 30 of your Tax Return Guide. Fill in boxes 19A.1 to 19A.5 as appropriate. If not applicable, go to Question 19B.

• Tick box 19A.1 if you want to nominate a charity to receive **all** of your repayment

19A.1

• If you want to nominate a charity to receive part of your repayment, enter the amount in box 19A.2 - if you want the remainder of your repayment to be paid to you or your nominee, you must fill in Question 19B below.

19A.2 £

• Charity Code - enter the Charity code in box 19A.3. To get the Charity code go to www.hmrc.gov.uk, or ring the Helpline or contact us.

19A.3 **G**

• Tick box 19A.4 if you wish Gift Aid to apply and are making the declaration below

19A.4

• Tick box 19A.5 to confirm we can provide the charity with your name and address when we notify them of your donation

19A.5

Gift Aid declaration - I want my gift to the nominated charity to be treated as a Gift Aid donation. The charity will receive basic rate income tax on my gift. I confirm that I will pay at least as much income or capital gains tax in 2006-07 as the charity will receive on my donation

Q19B Do you want your repayment to be paid to yourself or to your nominee?

YES

If yes, tick this box and then fill in boxes 19B.1 to 19B.14 as appropriate. If not applicable, go to Question 20.

Repayments will be sent direct to your bank or building society account. This is the safest and quickest method of payment. If you do not have an account, tick box 19B.8. If you would like repayment to your nominee, tick box 19B.2 or 19B.9.

Should the repayment be sent:

• to **your** bank or building society account? Tick box 19B.1 and fill in boxes 19B.3 to 19B.7

19B.1

• If you do not have a bank or building society account, read the notes on page 30 of your Tax Return Guide, and tick box 19B.8.

19B.8

or

• to **your nominee's** bank or building society account? Tick box 19B.2 and fill in boxes 19B.3 to 19B.7 and 19B.11 to 19B.14

19B.2

• If you would like a cheque to be sent to your nominee, tick box 19B.9 and fill in boxes 19B.11 to 19B.14

19B.9

• If your nominee is your agent, tick box 19B.10.

19B.10

Name of bank or building society

19B.3

Name of account holder

19B.4

Branch sort code

19B.5

Account number

19B.6

Building society reference

19B.7

Agent's reference for you (if your nominee is your agent)

19B.11

I authorise My nominee/agent name

19B.12

to receive the amount due on my behalf.

Nominee/agent address

19B.13

Postcode

19B.14 This authority must be signed by you, A photocopy of your signature will not do.

Signature

OTHER INFORMATION

for the year ended 5 April 2006, continued

Q20 Have you already had any 2005-06 tax refunded or set off by your HM Revenue & Customs office or by Jobcentre Plus?

YES If yes, tick this box and then enter the amount of the refund in box 20.1.

Read the notes on pages 30 and 31 of your Tax Return Guide.

20.1 £

Q21 Is your name or address on the front of the Tax Return wrong? If you are filling in an approved substitute Tax Return, see the notes on page 31 of the Tax Return Guide.

YES If yes, please tick this box and make any corrections on the front of the form.

Q22 Please give other personal details in boxes 22.1 to 22.7. This information helps us to be more efficient and effective.

Your daytime telephone number (including the area code)

22.1

Your agent's telephone number (including the area code)

22.2

and their name and address

22.3

 Postcode

Your first two forenames

22.4

Say if you are single, married/in a civil partnership, widowed/a surviving civil partner, divorced/civil partnership dissolved or separated

22.5

Your date of birth (If you were born before 6 April 1941, you may get a higher age-related personal allowance.)

22.6

Your National Insurance number (if known and not on page 1 of your Tax Return)

22.7

Q23 Please tick boxes 23.1 to 23.4, and complete boxes 23.5 to 23.8, if they apply. Provide any additional information in box 23.9, on page 10.

• Tick box 23.1 if you do **not** want any tax you owe for 2005-06 collected through your tax code read *Key Dates* on page 3 of your Tax Return Guide before completing this box.

23.1

• Tick box 23.2 if this Tax Return contains figures that are provisional because you do not yet have final figures. Page 31 of the Tax Return Guide explains the circumstances in which provisional figures may be used and asks for some additional information to be provided in box 23.9, on page 10

23.2

• Tick box 23.3 if you are claiming relief now for 2006-07 trading, or certain capital, losses. Enter in box 23.9 the amount and year

23.3

• Tick box 23.4 if you are claiming to have post-cessation or other business receipts taxed as income of an earlier year. Enter in box 23.9 the amount and year

23.4

• **Disclosure of tax avoidance schemes** - if you are a party to one or more disclosable tax avoidance schemes you must complete boxes 23.5 and 23.6. Give details of each scheme on a separate line. If you are party to more than 3 schemes give further details in the 'Additional information' box, box 23.9, on page 10

Scheme reference number

23.5

Tax year in which the expected advantage arises - year ended 5 April

23.6

• **Business Premises Renovation Allowance (BPRA)** - Read page 32 of the Tax Return Guide before you fill in these boxes. Extract from boxes 3.20 and 5.36 and boxes 3.21 and 5.33 (of the Self-employment Pages and the Land and Property Pages) the amounts that relate to any BPRA claims or charges. Enter claims to BPRA in box 23.7 and charges in box 23.8

Capital allowance
 23.7 £

Balancing charge
 23.8 £

Name	Tax reference
<input type="text"/>	<input type="text"/>

If you want help, look up the box numbers in the Notes.

Details of employer

Employer's PAYE reference - may be shown under 'HM Revenue & Customs office number and reference' on your P60 or 'PAYE reference' on your P45

1.1

Employer's name

1.2

Date employment started (only if between 6 April 2005 and 5 April 2006)

1.3 / /

Employer's address

1.5

Postcode

Date employment finished (only if between 6 April 2005 and 5 April 2006)

1.4 / /

Tick box 1.6 if you were a director of the company

1.6

and, if so, tick box 1.7 if it was a close company

1.7

Income from employment

■ **Money** - see Notes, page EN3.

	Before tax
• Payments from P60 (or P45)	1.8 £ <input type="text"/>
• Payments not on P60, etc. - tips	1.9 £ <input type="text"/>
- other payments (excluding expenses entered below and lump sums and compensation payments or benefits entered overleaf)	1.10 £ <input type="text"/>
• UK tax taken off payments in boxes 1.8 to 1.10	1.11 Tax taken off £ <input type="text"/>

■ **Benefits and expenses** - see Notes, pages EN3 to EN6. If any benefits connected with termination of employment were received, or enjoyed, after that termination and were from a former employer you need to complete Help Sheet IR204, available from the Orderline. Do not enter such benefits here.

• Assets transferred/ payments made for you	Amount	1.12 £ <input type="text"/>
• Vouchers, credit cards and tokens	Amount	1.13 £ <input type="text"/>
• Living accommodation	Amount	1.14 £ <input type="text"/>
• Excess mileage allowance and passenger payments	Amount	1.15 £ <input type="text"/>
• Company cars	Amount	1.16 £ <input type="text"/>
• Fuel for company cars	Amount	1.17 £ <input type="text"/>

• Vans	Amount	1.18 £ <input type="text"/>
• Interest-free and low-interest loans see Notes page EN5.	Amount	1.19 £ <input type="text"/>
box 1.20 is not used		
• Private medical or dental insurance	Amount	1.21 £ <input type="text"/>
• Other benefits	Amount	1.22 £ <input type="text"/>
• Expenses payments received and balancing charges	Amount	1.23 £ <input type="text"/>

Income from employment continued

■ **Lump sums and compensation payments or benefits including such payments and benefits from a former employer**
Note that 'lump sums' here includes any contributions which your employer made to an unapproved retirement benefits scheme.

You must read page EN6 of the Notes **before** filling in boxes 1.24 to 1.30

Reliefs

• £30,000 exception	1.24	£
• Foreign service and disability	1.25	£
• Retirement and death lump sums	1.26	£

Taxable lump sums

• From box B of <i>Help Sheet IR204</i>	1.27	£
• From box K of <i>Help Sheet IR204</i>	1.28	£
• From box L of <i>Help Sheet IR204</i>	1.29	£
• Tax taken off payments in boxes 1.27 to 1.29 - <i>leave blank if this tax is included in the box 1.11 figure and tick box 1.30A.</i>	1.30	£
• Tick this box if you have left box 1.30 blank because the tax is included in the box 1.11 figure	1.30A	

■ **Foreign earnings not taxable in the UK in the year ended 5 April 2006** 1.31 £
- see Notes, page EN6 to EN7

■ **Expenses you incurred in doing your job** - see Notes, pages EN7 to EN8

• Travel and subsistence costs	1.32	£
• Fixed deductions for expenses	1.33	£
• Professional fees and subscriptions	1.34	£
• Other expenses and capital allowances	1.35	£
• Tick box 1.36 if the figure in box 1.32 includes travel between your home and a permanent workplace	1.36	

■ **Seafarers' Earnings Deduction** (enter the amount of the earnings that attract the deduction, not the tax) 1.37 £

■ **Foreign tax for which tax credit relief not claimed** 1.38 £

Student Loans

■ Student Loans repaid by deduction by employer - see Notes, page EN8	1.39	£
• Tick box 1.39A if your income is under Repayment of Teachers' Loans Scheme	1.39A	

1.40 **Additional information**

Name

Tax reference

If you want help, look up the box numbers in the Notes

Business details

Name of business

3.1

Description of business

3.2

Address of business

3.3

 Postcode

Accounting period - *read the Notes, page SEN3 before filling in these boxes*

Start

3.4 / /

End

3.5 / /

• Tick box 3.6 if details in boxes 3.1 or 3.3 have changed since your last Tax Return

3.6

• Tick box 3.10 if you entered details for all relevant accounting periods on last year's Tax Return and boxes 3.14 to 3.73 and 3.99 to 3.115 will be blank (*read Step 3 on page SEN2*)

3.10

• Date of commencement if after 5 April 2003

3.7 / /

• Tick box 3.11 if your accounts do not cover the period from the last accounting date (explain why in the 'Additional information' box, box 3.116)

3.11

• Date of cessation if before 6 April 2006

3.8 / /

• Tick box 3.12 if your accounting date has changed (only if this is a permanent change and you want it to count for tax)

3.12

• Tick box 3.9 if the special arrangements for particular trades apply - *read the Notes, page SEN11*

3.9

• Tick box 3.13 if this is the second or further change (explain in box 3.116 on Page SE4 why you have not used the same date as last year)

3.13

Capital allowances - summary

• Cars costing more than £12,000 (excluding cars with low CO₂ emissions) (A separate calculation must be made for each car.)

Capital allowances	
3.14	£ <input type="text"/>

Balancing charges	
3.15	£ <input type="text"/>

• Other business plant and machinery (including cars with low CO₂ emissions and cars costing less than £12,000) *read the Notes, page SEN4*

3.16	£ <input type="text"/>
-------------	------------------------

3.17	£ <input type="text"/>
-------------	------------------------

• Agricultural or Industrial Buildings Allowance (A separate calculation must be made for each block of expenditure.)

3.18	£ <input type="text"/>
-------------	------------------------

3.19	£ <input type="text"/>
-------------	------------------------

• Other capital allowances claimed (Separate calculations must be made.) Claims to and balancing charges arising on Business Premises Renovation Allowance must also be included in boxes 23.7 and 23.8 respectively

3.20	£ <input type="text"/>
-------------	------------------------

3.21	£ <input type="text"/>
-------------	------------------------

Total capital allowances/balancing charges

total of column above	
3.22	£ <input type="text"/>

total of column above	
3.23	£ <input type="text"/>

• Tick box 3.22A if box 3.22 includes enhanced capital allowances for designated environmentally beneficial plant and machinery

3.22A

Income and expenses - annual turnover below £15,000

If your annual turnover is £15,000 or more, **ignore** boxes 3.24 to 3.26. Instead fill in Page SE2

If your annual turnover is below £15,000, **fill in boxes 3.24 to 3.26 instead of Page SE2.** *Read the Notes, page SEN4.*

• Turnover including other business receipts and goods etc. taken for personal use (and balancing charges from box 3.23)

3.24	£ <input type="text"/>
-------------	------------------------

• Expenses allowable for tax (including capital allowances from box 3.22)

3.25	£ <input type="text"/>
-------------	------------------------

Net profit (put figure in brackets if a loss)

3.26	£ <input type="text"/>
-------------	------------------------

Income and expenses - annual turnover £15,000 or more

You must fill in this Page if your annual turnover is £15,000 or more - read the Notes, pages SEN2, SEN4 to SEN7

If you were registered for VAT, do the figures in boxes 3.29 to 3.64, include VAT?

3.27 or exclude VAT?

3.28

Sales/business income (turnover)

3.29 £

Disallowable expenses included in boxes 3.46 to 3.63

Total expenses

• Cost of sales	3.30 £ <input type="text"/>	3.46 £ <input type="text"/>
• Construction industry subcontractor costs	3.31 £ <input type="text"/>	3.47 £ <input type="text"/>
• Other direct costs	3.32 £ <input type="text"/>	3.48 £ <input type="text"/>

box 3.29 minus (boxes 3.46 + 3.47 + 3.48)

Gross profit/(loss) 3.49 £

Other income/profits 3.50 £

• Employee costs	3.33 £ <input type="text"/>	3.51 £ <input type="text"/>
• Premises costs	3.34 £ <input type="text"/>	3.52 £ <input type="text"/>
• Repairs	3.35 £ <input type="text"/>	3.53 £ <input type="text"/>
• General administrative expenses	3.36 £ <input type="text"/>	3.54 £ <input type="text"/>
• Motor expenses	3.37 £ <input type="text"/>	3.55 £ <input type="text"/>
• Travel and subsistence	3.38 £ <input type="text"/>	3.56 £ <input type="text"/>
• Advertising, promotion and entertainment	3.39 £ <input type="text"/>	3.57 £ <input type="text"/>
• Legal and professional costs	3.40 £ <input type="text"/>	3.58 £ <input type="text"/>
• Bad debts	3.41 £ <input type="text"/>	3.59 £ <input type="text"/>
• Interest and alternative finance payments	3.42 £ <input type="text"/>	3.60 £ <input type="text"/>
• Other finance charges	3.43 £ <input type="text"/>	3.61 £ <input type="text"/>
• Depreciation and loss/(profit) on sale	3.44 £ <input type="text"/>	3.62 £ <input type="text"/>
• Other expenses	3.45 £ <input type="text"/>	3.63 £ <input type="text"/>

Put the total of boxes 3.30 to 3.45 in box 3.66 below

Total expenses 3.64 £

total of boxes 3.51 to 3.63

boxes 3.49 + 3.50 minus 3.64

Net profit/(loss) 3.65 £

Tax adjustments to net profit or loss

• Disallowable expenses	boxes 3.30 to 3.45 3.66 £ <input type="text"/>	
• Adjustments (apart from disallowable expenses) that increase profits. For instance: goods taken for personal use and amounts brought forward from an earlier year because of a claim under ESC B11 about compulsory slaughter of farm animals	3.67 £ <input type="text"/>	
• Balancing charges (from box 3.23)	3.68 £ <input type="text"/>	
Total additions to net profit (deduct from net loss)	3.69 £ <input type="text"/>	boxes 3.66 + 3.67 + 3.68
• Capital allowances (from box 3.22)	3.70 £ <input type="text"/>	
• Deductions from net profit (add to net loss)	3.71 £ <input type="text"/>	
	3.72 £ <input type="text"/>	boxes 3.70 + 3.71
	3.73 £ <input type="text"/>	boxes 3.65 + 3.69 minus 3.72

Net business profit for tax purposes (put figure in brackets if a loss)

Adjustments to arrive at taxable profit or loss

Basis period begins

3.74 / /

and ends

3.75 / /

Profit or loss of this account for tax purposes (box 3.26 or 3.73)

3.76 £

Adjustment to arrive at profit or loss for this basis period

3.77 £

• Overlap profit brought forward

3.78 £

• Deduct overlap relief used this year

3.79 £

• Overlap profit carried forward

3.80 £

Averaging for farmers and creators of literary or artistic works (see Notes, page SEN7, if you made a loss for 2005-06)

3.81 £

Adjustment on change of basis

3.82 £

Net profit for 2005-06 (if you made a loss, enter '0')

3.83 £

Allowable loss for 2005-06 (if you made a profit, enter '0')

3.84 £

• Loss offset against other income for 2005-06

3.85 £

• Loss - relief to be calculated by reference to earlier years

3.86 £

• Loss to carry forward (that is allowable loss not claimed in any other way)

3.87 £

• Losses brought forward from earlier years

3.88 £

• Losses brought forward from earlier years used this year

3.89 £

box 3.83 minus box 3.89

Taxable profit after losses brought forward

3.90 £

• Any other business income (for example, Business Start-up Allowance received in 2005-06)

3.91 £

box 3.90 + box 3.91

Total taxable profits from this business

3.92 £

• Tick box 3.93 if the figure in box 3.92 is provisional

3.93

Class 4 National Insurance Contributions - see Notes, pages SEN9 and SEN10

• Tick box 3.94 if exception applies

3.94

• Tick box 3.95 if you **hold** a deferment certificate for 2005-06

3.95

• Adjustments to profit chargeable to Class 4 National Insurance contributions (If you are calculating your tax enter the amount of Class 4 NIC due in box 18.2B on page 8 of your Tax Return not in box 3.96)

3.96 £

Subcontractors in the construction industry

• Deductions made by contractors on account of tax (please send your CIS25s to us).

3.97 £

Tax taken off trading income

• Any tax taken off trading income (excluding deductions made by contractors on account of tax)

3.98 £

Summary of balance sheet

Leave these boxes blank if you do not have a balance sheet

Assets

• Plant, machinery and motor vehicles	3.99	£	
• Other fixed assets (premises, goodwill, investments etc.)	3.100	£	
• Stock and work-in-progress	3.101	£	
• Debtors/prepayments/other current assets	3.102	£	
• Bank/building society balances	3.103	£	
• Cash in hand	3.104	£	
			total of boxes 3.99 to 3.104
			3.105 £

Liabilities

• Trade creditors/accruals	3.106	£	
• Loans and overdrawn bank accounts	3.107	£	
• Other liabilities	3.108	£	
			total of boxes 3.106 to 3.108
			3.109 £

Net business assets

(put the figure in brackets if you had net business liabilities)

box 3.105 minus box 3.109
3.110 £

Represented by

Capital Account

• Balance at start of period*	3.111	£	
• Net profit/(loss)*	3.112	£	
• Capital introduced	3.113	£	
• Drawings	3.114	£	
			total of boxes 3.111 to 3.113 minus box 3.114
• Balance at end of period*			3.115 £

* If the Capital Account is overdrawn, or the business made a net loss, enter the figure in brackets.

3.116

Additional information