

Official use  
Tax reference  
Employer reference

Issue address

Date

Tax Office address

Officer in Charge

For  
Reference

Telephone

## Please read this page first

*The green arrows and instructions will guide you through your Tax Return.*

***This Notice requires you by law to send me a Tax Return for the year from 6 April 1996 to 5 April 1997. Give details of all your income and capital gains using:***

- *this form and any supplementary Pages you need, or*
- *other Inland Revenue approved forms, or*
- *the Electronic Lodgement Service (ELS).*

***Make sure your Tax Return, and any documents asked for, reaches me by:***

- *the later of 30 September 1997 and 2 months after the date this notice was given if you want me to calculate your tax, or*
- *the later of 31 January 1998 and 3 months after the date this notice was given if you want to calculate your tax.*

***You will be liable to automatic penalties if your Tax Return does not reach me by the later of 31 January 1998 and 3 months after the date this notice was given. You will have to pay interest on any tax you pay late, and you may have to pay a surcharge.***

***All Tax Returns will be checked. Please remember that there are penalties for supplying false information.***

### Your new Tax Return

*I have sent you pages 1 to 8 of your Tax Return:*

- *page 2 tells you about supplementary Pages for some types of income and gains. For example, there are Pages for employment, and for self-employment income*
- *pages 3 and 4 are for details of other income, for example, pensions and savings*
- *page 5 is for claiming reliefs*
- *page 6 is for claiming allowances*
- *pages 7 and 8 are for other information.*

*I have included any supplementary Pages I think you need after page 8. You are responsible for making sure you have the right ones. Use page 2 to check.*

*I have also sent you:*

- *a Tax Return Guide to help you fill in your Tax Return (read pages 2 to 5 of the Guide before you start), and*
- *a Tax Calculation Guide to help you calculate your tax if you want to.*

### If you need help:

- *refer to your Tax Return Guide, or*
- *ring the number above - most questions can be answered by telephone, or*
- *when the office is closed, phone our Helpline on 0645 000 444 for general advice. It is open each evening and at weekends, or*
- *if you do not want to explain your question on the phone, call in at a Tax Enquiry Centre - look under 'Inland Revenue' in the phone book.*

**Step 1**

Answer Questions 1 to 9 below to find out if you have the right supplementary Pages. Please read pages 6 and 7 of your Tax Return Guide if you need help. The Questions are colour coded to help you identify the supplementary Pages and their guidance notes. If you answer 'No', go to the next question. If you answer 'Yes', you must complete the relevant supplementary Pages. Turn to the back of your Tax Return to see if you have the right ones and look at the back of the Tax Return Guide to see if you have guidance Notes to go with them. **Ring the Orderline on 0645 000 404, or fax on 0645 000 604 for any you need (open 7 days a week between 8am and 10pm). If I have sent you any Pages you do not need, ignore them.**

*Check to make sure you have the right supplementary Pages and then tick the box below.*

**Q1**

Were you an employee, or office holder, or director, or agency worker in the year ended 5 April 1997?

**NO**  **YES**

**EMPLOYMENT YES**

**Q2**

Did you have any taxable income from share options or share related benefits in the year?  
(Include dividends from shareholdings in Question 10)

**NO**  **YES**

**SHARE SCHEMES YES**

**Q3**

Were you self-employed (but not in partnership)?  
(Tick 'Yes' if you were a Name at Lloyd's)

**NO**  **YES**

**SELF-EMPLOYMENT YES**

**Q4**

Were you in partnership?

**NO**  **YES**

**PARTNERSHIP YES**

**Q5**

Did you receive any rent or other income from land and property in the UK?

**NO**  **YES**

**LAND & PROPERTY YES**

**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 life insurance policies?

**NO**  **YES**

Do you want to claim tax credit relief for foreign tax paid on foreign income or gains, or relief from UK tax under a Double Taxation Agreement?

**NO**  **YES**

**FOREIGN YES**

**Q7**

Did you receive any income from any trust, settlement or estate of a deceased person?

**NO**  **YES**

**TRUSTS ETC YES**

**Q8**

Capital gains

• Have you disposed of your exempt only or main residence? If 'Yes', read page 7 of your Tax Return Guide to see if you need the Capital Gains Pages.

**NO**  **YES**

• Did you dispose of other chargeable assets worth more than £12,600 in total?

**NO**  **YES**

• Were your total chargeable gains more than £6,300?

**NO**  **YES**

**CAPITAL GAINS YES**

You may also need to fill in the Capital Gains Pages if you made a capital loss.

**Q9**

Are you claiming that you were not resident, or not ordinarily resident, or not domiciled, in the UK, or dual resident in the UK and another country, for all or part of the year?

**NO**  **YES**

**NON-RESIDENCE ETC YES**

**Step 2**

**Please use blue or black ink and ignore pence when filling in your Tax Return.**

Now fill in any supplementary Pages **BEFORE** going to Step 3.

Tick this box when you have filled in your supplementary Pages

**Step 3**

Now fill in Questions 10 to 23. If you answer 'No' to a question, go straight to the next one. If you answer 'Yes', fill in the relevant boxes.

**Remember**

- You do not have to calculate your tax - I will do it for you if you send your Tax Return to me by the later of 30 September and 2 months after the date of issue. This will save you time and effort.
- The Tax Calculation Guide I have sent you will help if you decide to calculate the tax yourself.

# INCOME for the year ended 5 April 1997

**Q 10** Did you receive any income from UK savings and investments?

**NO**

**YES**

If yes, fill in boxes 10.1 to 10.32 as appropriate. Include only your share from any joint savings and investments.

## ■ Interest

- Interest from UK banks, building societies and deposit takers

- where <b>no tax</b> has been deducted	Taxable amount
<b>10.1</b> £	

- where <b>tax has</b> been deducted	Amount after tax deducted	Tax deducted	Gross amount before tax
<b>10.2</b> £	<b>10.3</b> £	<b>10.4</b> £	

● Interest distributions from UK authorised unit trusts and open-ended investment companies (dividend distributions go below)	Amount after tax deducted	Tax deducted	Gross amount before tax
<b>10.5</b> £	<b>10.6</b> £	<b>10.7</b> £	

● National Savings (other than FIRST Option Bonds and the first £70 of interest from a National Savings Ordinary Account)	Taxable amount
<b>10.8</b> £	

● National Savings FIRST Option Bonds	Amount after tax deducted	Tax deducted	Gross amount before tax
<b>10.9</b> £	<b>10.10</b> £	<b>10.11</b> £	

● Other income from UK savings and investments (except dividends)	Amount after tax deducted	Tax deducted	Gross amount before tax
<b>10.12</b> £	<b>10.13</b> £	<b>10.14</b> £	

## ■ Dividends

● Dividends and other qualifying distributions from UK companies	Dividend/distribution	Tax credit	Dividend/distribution plus credit
<b>10.15</b> £	<b>10.16</b> £	<b>10.17</b> £	

● Dividend distributions from UK authorised unit trusts and open-ended investment companies	Dividend/distribution	Tax credit	Dividend/distribution plus credit
<b>10.18</b> £	<b>10.19</b> £	<b>10.20</b> £	

● Scrip dividends from UK companies	Dividend	Notional tax	Dividend plus notional tax
<b>10.21</b> £	<b>10.22</b> £	<b>10.23</b> £	

● Foreign income dividends from UK companies	Dividend	Notional tax	Dividend plus notional tax
<b>10.24</b> £	<b>10.25</b> £	<b>10.26</b> £	

● Foreign income dividend distributions from UK authorised unit trusts and open-ended investment companies	Dividend	Notional tax	Dividend plus notional tax
<b>10.27</b> £	<b>10.28</b> £	<b>10.29</b> £	

● Non-qualifying distributions and loans written off	Notional tax	Taxable amount
<b>10.30</b> £	<b>10.31</b> £	<b>10.32</b> £

# INCOME for the year ended 5 April 1997, continued

**Q11** Did you receive a UK pension, retirement annuity or Social Security benefit?

**NO**

**YES**

If yes, fill in boxes 11.1 to 11.13 as appropriate.

■ **State pensions and benefits**

Taxable amount for 1996-97

● State Retirement Pension	11.1	£
● Widow's Pension	11.2	£
● Widowed Mother's Allowance	11.3	£
● Industrial Death Benefit Pension	11.4	£
● Unemployment Benefit, Income Support and Jobseeker's Allowance	11.5	£
● Invalid Care Allowance	11.6	£
● Statutory Sick Pay and Statutory Maternity Pay paid by the Department of Social Security	11.7	£
	Tax deducted	
● Taxable Incapacity Benefit	11.8	£
	Gross amount before tax	
	11.9	£

■ **Other pensions and retirement annuities**

● Pensions (other than State pensions) and retirement annuities	Amount after tax deducted	Tax deducted	Gross amount before tax
	11.10	£	11.11
			11.12
● Exemption/deduction - see notes in your Tax Return Guide	Exempt amount		
	11.13	£	

**Q12** Did you receive any of the following kinds of income?

**NO**

**YES**

If yes, fill in boxes 12.1 to 12.12 as appropriate

● Taxable maintenance or alimony	Income receivable	Exempt amount	Income less exempt amount
	12.1	£	12.2
			12.3
● Gains on UK life insurance policies (without notional tax)	Number of years		Amount of gain
	12.4		12.5
			£
● Gains on UK life insurance policies (with notional tax)	Number of years	Notional tax	Amount of gain
	12.6	12.7	12.8
		£	£
	Amount		
Corresponding deficiency relief	12.9	£	
● Refunds of surplus additional voluntary contributions	Amount received	Notional tax	Amount plus notional tax
	12.10	£	12.11
			12.12
			£

**Q13** Did you receive any other income which you have not already entered elsewhere in your Tax Return?

**NO**

**YES**

If yes, fill in boxes 13.1 to 13.6 as appropriate

Make sure you fill in any supplementary Pages before answering Question 13.

● Other income	Amount after tax deducted	Tax deducted	Amount before tax
	13.1	£	13.2
			13.3
			£
		Losses brought forward	Losses used in 1996-97
		13.4	13.5
		£	£
		Losses sustained in 1996-97	
		13.6	
		£	

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# RELIEFS for the year ended 5 April 1997

Q 14

Do you want to claim relief for pension contributions?

NO

YES

If yes, fill in boxes 14.1 to 14.17 as appropriate.

*Do not include contributions deducted from your pay by your employer, because tax relief is given automatically.*

## Retirement annuity contracts

Payments made in 1996-97	14.1 £	1996-97 payments used in an earlier year	14.2 £	Relief claimed box 14.1 minus (boxes 14.2 and 14.3, but not 14.4)
1996-97 payments now to be carried back	14.3 £	Payments brought back from 1997-98	14.4 £	

## Self-employed contributions to personal pension plans

Payments made in 1996-97	14.6 £	1996-97 payments used in an earlier year	14.7 £	Relief claimed box 14.6 minus (boxes 14.7 and 14.8, but not 14.9)
1996-97 payments now to be carried back	14.8 £	Payments brought back from 1997-98	14.9 £	

## Employee contributions to personal pension plans (include your gross contribution - see the note on box 14.11 in your Tax Return Guide)

Payments made in 1996-97	14.11 £	1996-97 payments used in an earlier year	14.12 £	Relief claimed box 14.11 minus (boxes 14.12 and 14.13, but not 14.14)
1996-97 payments now to be carried back	14.13 £	Payments brought back from 1997-98	14.14 £	

• Amount of contributions to employer's schemes not deducted at source from pay	14.16 £
• Gross amount of free-standing additional voluntary contributions paid in 1996-97	14.17 £

Q 15

Do you want to claim any of the following reliefs?

NO

YES

If yes, fill in boxes 15.1 to 15.12, as appropriate.

• Payments you made for vocational training	Amount of payment	15.1 £
• Interest on loans to buy your main home (other than MIRAS)	Amount of payment	15.2 £
• Interest on other qualifying loans	Amount of payment	15.3 £
• Maintenance or alimony payments you have made under a court order, Child Support Agency assessment or legally binding order or agreement	Amount claimed under 'new' rules	15.4 £
	Amount claimed under 'old' rules up to £1,790	15.5 £
	Amount claimed under 'old' rules over £1,790	15.6 £
• Subscriptions for Venture Capital Trust shares (up to £100,000)	Amount on which relief claimed	15.7 £
• Subscriptions under the Enterprise Investment Scheme (up to £100,000)	Amount on which relief claimed	15.8 £
• Charitable covenants or annuities	Amount of payment	15.9 £
• Gift Aid	Amount of payment	15.10 £
• Post-cessation expenses, and losses on relevant discounted securities	Amount of payment	15.11 £
• Payments to a trade union or friendly society for death benefits	Half amount of payment	15.12 £

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# ALLOWANCES for the year ended 5 April 1997

Q16

You get your personal allowance of £3,765 automatically. If you were born before 6 April 1932, enter your date of birth in box 21.4 - you may get higher age-related allowances.

Do you want to claim any of the following allowances?

NO

YES

If yes, please read pages 23 to 26 of your Tax Return Guide and then fill in boxes 16.1 to 16.28 as appropriate.

Date of registration (if first year of claim)

Local authority (or other register)

■ **Blind person's allowance**

16.1 / /

16.2

■ **Transitional allowance** (for some wives with husbands on low income if received in earlier years).

- Tick to claim and give details in the 'Additional information' box on page 8 (please see page 23 of your Tax Return Guide for what is needed)

16.3

- If you want to calculate your tax, enter the amount of transitional allowance you can have in box 16.4

16.4 £

■ **Married couple's allowance for a married man** - see page 23 of your Tax Return Guide.

- Wife's full name

16.5

- Date of marriage (if after 5 April 1996)

16.6 / /

- Wife's date of birth (if before 6 April 1932)

16.7 / /

- Tick box 16.8 if you and your wife have allocated half the allowance to her

16.8

- Wife's tax reference (if known, please)

16.9

- Tick box 16.10 if you and your wife have allocated all the allowance to her

16.10

.....  
 ■ **Married couple's allowance for a married woman** - see page 24 of your Tax Return Guide.

- Husband's full name

16.12

- Date of marriage (if after 5 April 1996)

16.11 / /

- Husband's tax reference (if known, please)

16.14

- Tick box 16.13 if you and your husband have allocated half the allowance to you

16.13

- Tick box 16.15 if you and your husband have allocated all the allowance to you

16.15

■ **Additional personal allowance** (available in some circumstances if you have a child living with you - see page 24 of your Tax Return Guide).

- Name of the child claimed for

16.16

- Child's date of birth

16.17 / /

- Name of university etc/type of training if the child is 16 or over on 6 April 1996 and in full time education or training

16.19

- Tick if child lives with you

16.18

**Sharing a claim**

Name and address of other person claiming

16.20

- Enter your share as a percentage

16.21 %

- If share not agreed, enter the number of days in the year ended 5 April 1997 that the child lived with

- you 16.22 days

- other person 16.23 days

Postcode

■ **Widow's bereavement allowance**

- Date of your husband's death

16.24 / /

■ **Transfer of surplus allowances** - see page 25 of your Tax Return Guide before you fill in boxes 16.25 to 16.28.

- Tick if you want your spouse to have your unused allowances

16.25

- Tick if you want to have your spouse's unused allowances

16.26

Please give details in the 'Additional information' box on page 8 - see page 25 of your Tax Return Guide for what is needed.

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

- Blind person's surplus allowance

16.27 £

- Married couple's surplus allowance

16.28 £

# OTHER INFORMATION for the year ended 5 April 1997

**Q17** Have you had any 1996-97 tax refunded directly by your Tax Office or DSS Benefits Agency?  NO  YES

If yes, enter the amount of the refund in box 17.1.

17.1 £

**Q18** Do you want to calculate your tax?  NO  YES

If yes, do it now and then fill in boxes 18.1 to 18.9. Your Tax Calculation Guide will help.

● Unpaid tax for earlier years included in your tax code for 1996-97	18.1	£
● Tax due for 1996-97 included in your tax code for a later year	18.2	£
● Total tax due for 1996-97 (put the amount in brackets if an overpayment)	18.3	£
● Tax due for earlier years	18.4	£
● Tax overpaid for earlier years	18.5	£
● Your first payment on account for 1997-98	18.6	£
Tick box 18.7 if you are making a claim to reduce your payments on account and say why in the 'Additional information' box <input type="checkbox"/> 18.7	Tick box 18.8 if you do not need to make payments on account <input type="checkbox"/> 18.8	
● 1997-98 tax you are reclaiming now	18.9	£

**Q19** Do you want to claim a repayment if you have paid too much tax?  NO  YES

If yes, fill in boxes 19.1 to 19.12 as appropriate.

(If you tick 'No', I will set any amount you are owed against your next tax bill.)

Should the repayment (or payment) be sent:

- to you? (tick box 19.1 and go to Question 20)  19.1

or

- to your bank or building society account or other nominee? (tick box 19.2 and fill in boxes 19.3 to 19.7 or boxes 19.3 to 19.12 as appropriate)  19.2

**Please give details of your (or your nominee's) bank or building society account for repayment**

Name of bank or building society  19.3

Branch sort code  19.4 - -

Account number  19.5

Name of account  19.6

Building society ref.  19.7

Fill in boxes 19.8 to 19.12 if you want the repayment to be made to someone other than yourself (a nominee).

Name

I authorise  19.8

If you want your repayment to be made to your agent tick box 19.9  19.9

Agent's ref. for you  19.10

Nominee's address  19.11

Postcode

to receive on my behalf the amount due

This authority must be signed by you. A photocopy of your signature will not do.  19.12

Signature

**Q20** Are your details on the front of the Tax Return wrong?  NO  YES

If yes, please make any corrections on the front of the form.

**Q21** Please give other personal details in boxes 21.1 to 21.4

**Please give a daytime telephone number if convenient.** It is often simpler to phone if we need to ask you about your Tax Return.

Your telephone number  21.1

or, if you prefer, your agent's telephone number  21.2 (also give your agent's name and reference in the 'Additional information' box on page 8)

Say if you are single, married, widowed, divorced or separated  21.3

Date of birth  21.4 / /

Enter your date of birth if you were born before 6 April 1932, or you have ticked the 'Yes' box in Question 14, or you are claiming relief for Venture Capital Trust subscriptions

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# OTHER INFORMATION for the year ended 5 April 1997, continued

**Q 22** Please tick boxes 22.1 to 22.5 if they apply and provide any additional information in the box below.

Tick box 22.1 if you expect to receive a new pension or Social Security benefit in 1997-98.	22.1	<input type="checkbox"/>
Tick box 22.2 if you do <b>not</b> want any tax you owe collected through your tax code.	22.2	<input type="checkbox"/>
Tick box 22.3 if this Tax Return contains figures that are provisional because you do not yet have final figures. Give details below.	22.3	<input type="checkbox"/>
Tick box 22.4 if you have made payments of rent to someone outside the UK. Give their name and address below.	22.4	<input type="checkbox"/>
Tick box 22.5 if you want to claim: <ul style="list-style-type: none"> <li>relief now for 1997-98 trading losses. Enter the amount and year in the 'Additional information' box below</li> <li>to have post-cessation or other business receipts taxed as income of an earlier year. Enter the amount and year in the 'Additional information' box below</li> <li>backwards or forwards spreading of literary or artistic income. Enter in the 'Additional information' box details of any amounts spread back to last year and, if appropriate, the year before.</li> </ul>	22.5	<input type="checkbox"/>

**Additional information**

**Q 23** Declaration

I have filled in and am sending back to you the following pages:

Tick	<b>1 TO 8 OF THIS FORM</b> <input type="checkbox"/>		Tick	<b>PARTNERSHIP</b> <input type="checkbox"/>		Tick	<b>TRUSTS ETC</b> <input type="checkbox"/>
	<b>EMPLOYMENT</b> <input type="checkbox"/>			<b>LAND &amp; PROPERTY</b> <input type="checkbox"/>			<b>CAPITAL GAINS</b> <input type="checkbox"/>
	<b>SHARE SCHEMES</b> <input type="checkbox"/>			<b>FOREIGN</b> <input type="checkbox"/>			<b>NON-RESIDENCE ETC</b> <input type="checkbox"/>
	<b>SELF-EMPLOYMENT</b> <input type="checkbox"/>						

Before you send your completed Tax Return back to your Tax Office, you must sign the statement below. If you give false information or conceal any part of your income or chargeable gains, you can be prosecuted. You may also have to pay substantial financial penalties.

**23.1** The information I have given in this Tax Return is correct and complete to the best of my knowledge and belief.

\_\_\_\_\_  
Signature Date

If you have signed for someone else, please also:

- state the capacity in which you are signing (for example, as executor or receiver)

**23.2** \_\_\_\_\_

- give the name of the person you are signing for and **your** name and address in the 'Additional information' box above.

