



Official use  
Tax reference  
Employer reference

Issue address

Date

Tax Office address

Officer in Charge

L

L

Telephone

For  
Reference

## Please read this page first

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

**T**his Notice requires you by law to send me a Tax Return for the year from 6 April 1998 to 5 April 1999. 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 1999** and **2 months after the date this notice was given** if you want me to calculate your tax, or
- the later of **31 January 2000** and **3 months after the date this notice was given, at the latest**, or you will be liable to an automatic penalty of £100.

**Make sure your payment of any tax you owe reaches me by 31 January, or you will have to pay interest and perhaps a surcharge.**

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

## Your 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 if you are calculating your own tax.

## 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 or did you receive payments or benefits from a former employer (excluding a pension) in the year ended 5 April 1999?

NO  YES

**EMPLOYMENT** YES

**Q2**

Did you have any taxable income from share options, shares (but this does not include dividends - they go in Question 10) or share related benefits in the year?

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 insurance policies?

NO  YES

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?

NO  YES

Do you want to claim tax credit relief for foreign tax paid on foreign income or gains?

NO  YES

**FOREIGN** YES

**Q7**

Did you receive, or are you deemed to have, income from a trust, settlement or deceased person's estate?

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.
- Did you dispose of other chargeable assets worth more than £13,600 in total?
- Were your total chargeable gains more than £6,800?

NO  YES

NO  YES

NO  YES

**CAPITAL GAINS** YES

You must also fill in the Capital Gains Pages if you wish to claim 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 to fill in your Tax Return and please do not include pence.** Round down, to the nearest pound, your income and capital gains and round up your tax credits and tax deductions. **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 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 30 September. 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.
- You do not have to wait until 30 September 1999, or 31 January 2000, to send me your Tax Return.

# INCOME for the year ended 5 April 1999

**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> £
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- 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> £
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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 1999, 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 1998-99

● State Retirement Pension	11.1	£	<input type="text"/>
● Widow's Pension	11.2	£	<input type="text"/>
● Widowed Mother's Allowance	11.3	£	<input type="text"/>
● Industrial Death Benefit Pension	11.4	£	<input type="text"/>
● Jobseeker's Allowance	11.5	£	<input type="text"/>
● Invalid Care Allowance	11.6	£	<input type="text"/>
● Statutory Sick Pay and Statutory Maternity Pay paid by the Department of Social Security	11.7	£	<input type="text"/>
		Tax deducted	Gross amount before tax
● Taxable Incapacity Benefit	11.8	£	<input type="text"/>
			11.9 £ <input type="text"/>

■ **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 £ <input type="text"/>	11.11 £ <input type="text"/>	11.12 £ <input type="text"/>
● Deduction - see the note for box 11.13 on page 14 of your Tax Return Guide	Amount of deduction		
	11.13 £ <input type="text"/>		

**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 £ <input type="text"/>	12.2 £ <input type="text"/>	12.3 £ <input type="text"/>
● Gains on UK life insurance policies etc (without notional tax)	Number of years		Amount of gain(s)
	12.4 <input type="text"/>		12.5 £ <input type="text"/>
● Gains on UK life insurance policies etc (with notional tax) - read page 15 of the Tax Return Guide	Number of years	Notional tax	Amount of gain(s)
	12.6 <input type="text"/>	12.7 £ <input type="text"/>	12.8 £ <input type="text"/>
● Corresponding deficiency relief	Amount		
	12.9 £ <input type="text"/>		
● Refunds of surplus funds from additional voluntary contributions	Amount received	Notional tax	Amount plus notional tax
	12.10 £ <input type="text"/>	12.11 £ <input type="text"/>	12.12 £ <input type="text"/>

**Q13** Did you receive any other income which you have not already entered elsewhere in your Tax Return?  
Make sure you fill in any supplementary Pages before answering Question 13.

**NO**

**YES**

If yes, fill in boxes 13.1 to 13.6 as appropriate

● Other income	Amount after tax deducted	Tax deducted	Amount before tax
	13.1 £ <input type="text"/>	13.2 £ <input type="text"/>	13.3 £ <input type="text"/>
		Losses brought forward	Losses used in 1998-99
		13.4 £ <input type="text"/>	13.5 £ <input type="text"/>
		Losses sustained in 1998-99	
		13.6 £ <input type="text"/>	

# RELIEFS for the year ended 5 April 1999

Q 14

Do you want to claim relief for pension contributions?

Do not include contributions deducted from your pay by your employer to their pension scheme, because tax relief is given automatically. But **do include** your contributions to personal pension schemes.

NO

YES

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

## Retirement annuity contracts

Qualifying payments made in 1998-99

14.1 £

1998-99 payments used in an earlier year

14.2 £

Relief claimed

box 14.1 minus (boxes 14.2 and 14.3, but not 14.4)

1998-99 payments now to be carried back

14.3 £

Payments brought back from 1999-2000

14.4 £

14.5 £

## Self-employed contributions to personal pension plans

Qualifying payments made in 1998-99

14.6 £

1998-99 payments used in an earlier year

14.7 £

Relief claimed

box 14.6 minus (boxes 14.7 and 14.8, but not 14.9)

1998-99 payments now to be carried back

14.8 £

Payments brought back from 1999-2000

14.9 £

14.10 £

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

Qualifying payments made in 1998-99

14.11 £

1998-99 payments used in an earlier year

14.12 £

Relief claimed

box 14.11 minus (boxes 14.12 and 14.13, but not 14.14)

1998-99 payments now to be carried back

14.13 £

Payments brought back from 1999-2000

14.14 £

14.15 £

## Contributions to other pension schemes

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 1998-99

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 eligible for relief on loans to buy your main home (other than MIRAS)

Amount of payment  
15.2 £

• Interest eligible for relief 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 £1,900

15.5 £

Amount claimed under 'old' rules over £1,900

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 £150,000)

Amount on which relief claimed  
15.8 £

• Charitable covenants or annuities

Amount of payment  
15.9 £

• Gift Aid and Millennium Gift Aid

Amount of payment  
15.10 £

• Post-cessation expenses and losses on relevant discounted securities etc.

Amount of payment  
15.11 £

• Payments to a trade union or friendly society for death benefits

Half amount of payment  
15.12 £

# ALLOWANCES for the year ended 5 April 1999

Q16

You get your personal allowance of £4,195 automatically. If you were born before 6 April 1934, 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 24 of your Tax Return Guide.

- Wife's full name

16.5

- Wife's date of birth (if before 6 April 1934)

16.7 / /

box number 16.9 is not used

- Date of marriage (if after 5 April 1998)

16.6 / /

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

16.8

- 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

box number 16.14 is not used

- Date of marriage (if after 5 April 1998)

16.11 / /

- Tick box 16.13 if you or 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 25 of your Tax Return Guide).

- Tick box 16.16A if you are claiming the married couple's allowance and additional personal allowance because your spouse was unable to work, because of illness or disablement, throughout the year ended 5 April 1999

16.16A

- Name of the child claimed for

16.16

- Child's date of birth

16.17 / /

- Tick if child lives with you

16.18

- Name of university etc/type of training if the child is 16 or over on 6 April 1998 and in full time education or training

16.19

**Sharing a claim**

Name and address of other person claiming

16.20

Postcode

- Enter your share as a percentage

16.21 %

- If share not agreed, enter the number of days in the year ended 5 April 1999 that the child lived with

- you 16.22 days

- other person 16.23 days

■ **Widow's bereavement allowance**

- Date of your husband's death

16.24 / /

■ **Transfer of surplus allowances** - see page 26 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 26 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 1999

**Q17** Have you already had any 1998-99 tax refunded or set off by your Tax Office or the DSS Benefits Agency? *Read the notes for box 17.1 on page 26 of your Tax Return Guide*

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 1998-99** 18.1 £
- Tax due for 1998-99 included in your tax code for a later year 18.2 £
- Total tax and Class 4 NIC due for 1998-99 **before** you made any payments on account (put the amount in brackets if an overpayment) 18.3 £
- Tax due for earlier years 18.4 £
- Tick box 18.5 if you have calculated tax overpaid for earlier years (and enter the amount in the 'Additional information' box on page 8) 18.5
- Your first payment on account for 1999-2000 (include the pence) Tick box 18.7 if you are making a claim to reduce your 1999-2000 payments on account and say why in the 'Additional information' box 18.6 £  18.7  Tick box 18.8 if you do **not** need to make 1999-2000 payments on account 18.8
- 1999-2000 tax you are reclaiming now 18.9 £

**Q19** Do you want to claim a repayment if you have paid too much tax? (If you tick 'No' or the tax you have overpaid is below £10, I will use the amount you are owed to reduce your next tax bill.)

NO  YES  If yes, fill in boxes 19.1 to 19.12 as appropriate.

Should the repayment (or payment) be sent:

- to you? *Tick box 19.1* 19.1
- to your bank or building society account or other nominee? *Tick box 19.2* 19.2

*If you ticked either box 19.2 or 19.9, fill in boxes 19.3 to 19.8, 19.11 and 19.12 as appropriate.*

Your (or your nominee's) 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

If your nominee is your agent, *tick box 19.9 and complete boxes 19.10 to 19.12* 19.9

Agent's ref. for you 19.10

Name of your nominee/agent 19.8

I authorise 19.8

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 21.6 *This information helps us to be more efficient and effective and may support claims you have made elsewhere in your Tax Return*

**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)

Enter your first two forenames 21.5

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

Date of birth 21.4  /  /

Enter your date of birth if you are self-employed, or you were born before 6 April 1934, or you have ticked the 'Yes' box in Question 14, or you are claiming relief for Venture Capital Trust subscriptions

Enter your National Insurance number (if known) 21.6

## OTHER INFORMATION for the year ended 5 April 1999, 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 1999-2000.

22.1

Tick box 22.2 if you do **not** want any tax you owe for 1998-99 collected through your tax code.

22.2

Tick box 22.3 if this Tax Return contains figures that are provisional because you do not yet have final figures. Give details below. Page 27 of your Tax Return Guide explains the circumstances in which Tax Returns containing provisional figures may be accepted.

22.3

*box number 22.4 is not used*

Tick box 22.5 if you want to claim:

- relief now for 1999-2000 trading or certain capital losses. Enter the amount and year in the 'Additional information' box below
- 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
- 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
- for a payment to your employer's compulsory widow's, widower's or orphan's benefit scheme (available in some circumstances – read the notes on page 27 of your Tax Return Guide **before** you tick the box). Enter the amount, in terms of tax, in the 'Additional information' box below.

22.5

### Additional information

## **Q 23** Declaration

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

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

**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 may be liable to financial penalties and/or you may be prosecuted .

**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.