

WHERE AM I UP TO?

✓ 1	Bringing in income
✓ 2	Bringing in deductions
✓ 3	Sorting income into categories
✓ 4	Taking off deductions
✓ 5	Allocating income to tax bands
✓ 6	Charging income tax
→ 7	Working out Top Slicing Relief
8	Adjustments for Chargeable Event Gains and Capital Gains
9	Working out Capital Gains Tax
10	Bringing in tax paid
11	Tax adjustments and the tax bill
12	What to pay on 31 January
13	Working out Age related allowances
14	Working out Married Couple's Allowance
15	Calculate notional tax

To help you navigate your way through this calculation guide you will see the above chart at certain stages to let you know where you are up to. Text at the side of the page will also help you.

How to calculate your tax

Use this guide to:

- calculate your tax, if you want to, **and**
- check any calculation we send you.

You don't have to calculate your tax if your completed Tax Return will reach us by 30 September. If we receive your Tax Return after 30 September and you haven't calculated your tax we will do it for you but our calculation may not reach you in time for you to know what to pay by 31 January. If you don't know exactly what to pay, you should make a reasonable estimate and pay that. If you don't pay enough, you will also have to pay interest, and perhaps a surcharge.

We've changed the way we set out the calculation this year. Although it means a longer Guide, we hope you will find the Working Sheet easier to follow and fill in. You'll find help and explanations next to the boxes. **Don't worry if many of the boxes don't apply to you** - just move on - this guide is designed to calculate the tax bill of **all** Self Assessment taxpayers.

You can ask your Inland Revenue office or the Helpline for help if you have any difficulty with any part of the calculation. But we will only be able to do the calculation for you once you have sent your Return to us.

WHERE AM I UP TO?

→ 1. Bringing in income

This stage brings in your income from the Tax Return

WHERE AM I UP TO?

→ 3. Sorting income into categories

Stage 3 sorts out the income into the categories you'll need to allocate allowances and tax bands. It also produces figures for this part of the SA302

WHERE AM I UP TO?

→ 2. Bringing in deductions

Stage 2 brings in your deductions and certain allowances from the Tax Return and produces figures for this part of the SA302

WHERE AM I UP TO?

→ 4. Taking off deductions

Stage 4 allocates these deductions and allowances in the most advantageous way

WHERE AM I UP TO?

→ 6. Charging income tax

Stage 6 charges your taxable income at the appropriate rates of tax

These first two pages show how the calculation is made up of stages. You will see the chart (right) throughout the calculation, showing you exactly where you are up to. Note: because of the way tax is calculated the stages are not in strict numeric order. To help you identify the figures that may appear on any Calculation we send you (form SA302) we have included the green tags C6.20 which relate to the boxes in this calculation working sheet. We send you a SA302 if you've asked us to calculate your tax or if you did it yourself and we've had to revise the figures on your Tax Return

TAX CALCULATION for 1999-2000

Income		
Employment and Directorships (PAYE) <i>minus</i> expenses		C3.3
Share Option Schemes		C3.5
Self-employment (as a sole trader)		C3.8
Partnerships		C3.12
UK Land and Property		C3.14
Foreign Income		C3.20
Trusts and Estates		C3.26
UK Interest (before tax)		C3.28
UK Dividends and tax credits		C3.30
UK Pensions and benefits		C3.32
Chargeable Event Gains, Maintenance and Alimony		C3.36
Other income		C3.38
Total income		C3.46

<i>minus</i> Deductions and Allowances		
Losses		C2.20
Foreign tax on estates (Tax Credit Relief not claimed)		C2.23
Personal Pension payments		C2.27
Loan Interest payments		C2.28
Maintenance and Alimony payments		C2.29
Deeds of Covenant and Gift Aid payments		C2.33
Trade Union death benefit payments		C2.34
Personal Allowance		C2.36
Age Related Allowance		C2.37
Blind Person's Allowance		C2.38
Transitional Allowance		C2.39
Blind Person's Surplus Allowance from spouse		C2.40
Total Deductions and Allowances		C2.42

Taxable income						
How I have calculated your Income Tax	Non-savings income, etc.	at 10% on		C6.14	=	C6.22
		at 23% on		C6.15	=	C6.23
		at 40% on		C6.16	=	C6.24
	Savings (other than Dividend income), etc.	at 10% on		C6.17	=	C6.25
		at 20% on		C6.18	=	C6.26
		at 40% on		C6.19	=	C6.27
	Dividend income, etc.	at 10% on		C6.20	=	C6.28
		at 32.5% on		C6.21	=	C6.29
Taxable income				C4.23		

Income Tax C6.31

WHERE AM I UP TO?

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WHERE AM I UP TO?

→ 11. Tax adjustments

Stage 11 brings in further allowances, reliefs and so on which affect your tax bill

WHERE AM I UP TO?

→ 10. Bringing in tax paid

Stage 10 brings in tax deducted at source from your Tax Return

WHERE AM I UP TO?

→ 9. Working out Capital Gains Tax

Stage 9 works out the amount of Capital Gains Tax

<i>minus</i> Top Slicing Relief				C11.15
<i>minus</i> Venture Capital Trust Shares		C11.16	at 20% =	C11.17
<i>minus</i> Loan Interest paid		C11.18	at 10% =	C11.19
<i>minus</i> Allowances that reduce tax				
Married Couple's Allowance	C11.8			
Surplus Married Couple's Allowance from spouse	C11.9			
Additional Personal Allowance	C11.10			
Widow's Bereavement Allowance	C11.11			
Total Allowances that reduce tax		C11.12	at 10% =	C11.21
<i>minus</i> Maintenance and Alimony paid		C11.22	at 10% =	C11.23
<i>minus</i> Notional tax from				
Chargeable Event Gains, etc.	C11.25	+	C15.12	
Scrip dividends, etc.	C15.8			
Savings (other than dividends)	C15.23			
Lloyd's, etc.	C15.16	+	C15.20	
Total Notional tax				C11.27
<i>minus</i> Tax Credit Relief (on overseas income)				C11.28
<i>minus</i> non-payable tax credits on Dividends				C11.42
Income Tax due after Allowances and Reliefs				C11.43
Deeds of Covenant and Gift Aid Payments				
Tax claimed by charities, etc.		C11.49	at 23% =	C11.50
Covered by dividend tax credits				C11.57
				C11.58
<i>plus</i> Class 4 National Insurance Contributions				C11.59
Income Tax and Class 4 National Insurance Contributions				C11.60
<i>plus</i> unpaid tax for earlier years included in your tax code for 1999-2000				C11.61
<i>minus</i> tax deducted at source from:				
Employment and Directorships (PAYE)	C10.11			
Self-employment (as a sole trader)	C10.19			
Partnerships	C10.23			
UK Land and Property	C10.24			
Foreign Income	C10.28			
Trusts and Estates	C10.35			
Overseas income	C10.36			
UK Interest	C10.41			
UK Pensions	C10.44			
Void ISAs	C10.45			
Other income	C10.46			
Total tax deducted at source				C10.48
<i>minus</i> unpaid tax included in your tax code for a later year				C11.64
Income Tax and Class 4 National Insurance Contributions due (A)				C11.66
Capital Gains Tax				
Taxable Capital Gain	C9.2			
Lower rate	C9.10		at 20% =	C9.11
Higher rate	C9.12		at 40% =	C9.13
<i>plus</i> Liability from off-shore trusts				C9.15
<i>minus</i> Tax Credit Relief				C9.16
Capital Gains Tax due (B)				C9.17
Tax and Class 4 National Insurance Contributions due (A + B)				C11.68
<i>plus</i> tax already refunded in the year				C12.2
<i>plus</i> unpaid tax for earlier years				C12.3
Total Tax and Class 4 National Insurance Contributions due				C12.4

Stage 1: bringing in income from your Tax Return

You will see three different coloured boxes used in the working sheet.

from box 2.31 **C1.16**
 £

Boxes printed all in blue are copied directly from your Tax Return.

C1.3
 £

Boxes printed in grey are part of the general calculation process. In some cases you will need to copy boxes to, or gather information from, other parts of the working sheet to be used later on in the calculation.

from box 15.6 **C2.26**
 £

SA302

Boxes printed all in green relate directly to the form SA302. The figures in these boxes form part of the SA302 calculation process.

To begin: copy details of your income from Employment, Shares Schemes, Self-employment and Lloyd's Underwriters into these boxes.

If you had more employments, lump sum payments or self-employments than this page caters for, add the extra employment income into box C1.13, lumps sums into box C1.15, and self-employment income into box C1.19.

COLLECTING INCOME FROM:

■ EMPLOYMENT (FROM QUESTION 1)

	1st Employment	2nd Employment	3rd Employment	Ministers
Income	£ C1.1	£ C1.4	£ C1.7	£ from box 1M.51 C1.10
Deductions	£ C1.2	£ C1.5	£ C1.8	£ from box 1M.45 C1.11
<small>Add income from boxes 1.8 to 1.10, 1.12 to 1.23, 1.27 and 1.28</small>				
<small>Total of boxes 1.31 to 1.38</small>	C1.1 minus C1.2	C1.4 minus C1.5	C1.7 minus C1.8	C1.10 minus C1.11
Taxable income	£ C1.3	£ C1.6	£ C1.9	£ C1.12

Taxable lump sum payments £ from box 1.29 **C1.14**

■ SHARE SCHEMES (FROM QUESTION 2)

■ SELF-EMPLOYMENT (FROM QUESTION 3)

1st Business	2nd Business	
£ from box 3.88 C1.17	£ from box 3.88 C1.18	£ C1.17 + C1.18
		£ C1.19

■ LLOYD'S

Dividends	£ from box 3L.25 C1.20	Savings	£ from box 3L.39 C1.23
	£ from box 3L.39A C1.21		
	£ C1.20 + C1.21 C1.22		£ C1.22 + C1.23 C1.24

£ from box 3L.91 C1.25	£ lower of C1.24 or C1.25 C1.26	£ C1.25 minus C1.26 C1.27	£ C1.19 + C1.27 C1.28
	Copy to box C3.7		Copy to box C3.6

CALCULATION HELP

If any box on this page is negative, substitute zero ('0')

Taxable income total

C1.3 + C1.6 + C1.9 + C1.12
 £ **C1.13**
 Copy to box C3.1

C1.11 + C1.14
 £ **C1.15**
 Copy to box C3.2

from box 2.31 **C1.16**
 £
 Copy to box C3.4

Copy details of your income from Partnerships, Land and Property, Foreign income and Trust and Estates into the boxes on this page.

If you answered 'No' to Questions 4, 5, 6 and 7, on page 2 of your Tax Return, go to page 6.

If you are a member of more than one partnership, add together all the box 4.35 amounts (from your Partnership Pages) into box C1.29, from boxes 4.70 into box C1.30, from boxes 4.70A into box C1.32 and from boxes 4.73 into box C1.33.

■ **PARTNERSHIP INCOME (FROM QUESTION 4)**

from box 4.35 **C1.29**

£

from box 4.70 **C1.30**

£

C1.29 + C1.30

C1.31

£

Copy to box C3.10

from box 4.70A **C1.32**

£

Copy to box C3.11

from box 4.73 **C1.33**

£

Copy to box C3.9

■ **UK LAND AND PROPERTY (FROM QUESTION 5)**

■ **FOREIGN INCOME (FROM QUESTION 6)**

Savings

from box 6.2 **C1.35**

£

Copy to box C3.17

Profits

from box 6.2A **C1.36**

£

from box 6.4 **C1.39**

£

Chargeable Event Gains

from box 6.8 **C1.42**

£

from box 6.4A **C1.37**

£

from box 6.5 **C1.40**

£

from box 6.7 **C1.43**

£

C1.36 + C1.37

C1.38

£

Copy to box C3.18

C1.39 + C1.40

C1.41

£

Copy to box C3.15

C1.43 x 100/23

C1.44

£

Copy to box C3.19

C1.42 minus C1.44

C1.45

£

Copy to box C3.16

■ **TRUSTS AND ESTATES (FROM QUESTION 7)**

Non-savings

from box 7.3 **C1.46**

£

from box 7.3A **C1.47**

£

from box 7.9 **C1.48**

£

C1.46 + C1.47 + C1.48

C1.49

£

Copy to box C3.21

Savings

from box 7.6 **C1.50**

£

from box 7.12 **C1.51**

£

C1.50 + C1.51

C1.52

£

Copy to box C3.22

Dividends

from box 7.6A **C1.53**

£

from box 7.15 **C1.54**

£

from box 7.24 **C1.55**

£

C1.53 + C1.54 + C1.55

C1.56

£

Copy to box C3.23

from box 7.18 **C1.57**

£

Copy to box C3.24

from box 7.21 **C1.58**

£

Copy to box C3.25

C1.49 + C1.52 + C1.56 + C1.57 + C1.58

C1.59

£

Copy to box C2.22

Copy details of your investments, any UK pensions and taxable State benefits into the boxes on this page. If you answered 'No' to Question 10 and 11 on page 2 of your Tax Return, go to page 7.

Boxes from Capital Gains (from Question 8) and Non-residence etc. (from Question 9) are not used at this stage in the calculation

■ INVESTMENTS (FROM QUESTION 10)

Interest

from box 10.1	C1.60	£
from box 10.4	C1.61	£
from box 10.7	C1.62	£
from box 10.8	C1.63	£
from box 10.11	C1.64	£
from box 10.14	C1.65	£
Total column above		£
	C1.66	

Copy to box C3.27

Dividends

from box 10.17	C1.67	£
from box 10.20	C1.68	£
from box 10.23	C1.69	£
from box 10.26	C1.70	£
Total column above		£
	C1.71	

Copy to box C3.29

■ UK PENSIONS (FROM QUESTION 11)

Taxable pensions and benefits

from box 11.1	C1.72	£
from box 11.2	C1.73	£
from box 11.3	C1.74	£
from box 11.4	C1.75	£
from box 11.5	C1.76	£
from box 11.6	C1.77	£

CALCULATION HELP
Income from pensions and taxable State benefits continues on page 7

Copy details of any maintenance and alimony received, any chargeable event gains, etc., and any other income from Questions 12 and 13 on your Tax Return.

from box 11.7 **C1.78**
 £
 from box 11.9 **C1.79**
 £
 Total column above
C1.80
 £

from box 11.12 **C1.81**
 £
 from box 11.13 **C1.82**
 £
 C1.81 minus C1.82
C1.83
 £

C1.80 + C1.83
C1.84
 £
 Copy to box C3.31

■ MAINTENANCE, CHARGEABLE EVENT GAINS ETC. (FROM QUESTION 12)

from box 12.3 **C1.85**
 Maintenance and alimony £
 Copy to box C3.33

Chargeable event gains, etc. from box 12.5 **C1.86**
 £
 from box 12.11 **C1.87**
 £

C1.86 + C1.87
C1.88
 £
 Copy to box C3.34

from box 12.8 **C1.89**
 Chargeable Event Gains £

from box 12.15 **C1.90**
 Refunds of FSAVCs £

C1.89 + C1.90
C1.91
 £
 Copy to box C3.35

■ OTHER INCOME (FROM QUESTION 13)

Income from box 13.3 **C1.92**
 £

from box 13.5 **C1.93**
 £

C1.92 minus C1.93
C1.94
 £
 Copy to box C3.37

WHERE AM I UP TO?

- ✓ 1 Bringing in income
- 2 Bringing in deductions
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- 4 Taking off deductions
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- 8 Adjustments for Chargeable Event Gains and Capital Gains
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Stage 2: bringing in deductions

Follow the instructions above the boxes for copying deductions, and certain allowances, from your Tax Return onto these two pages. These deductions and allowances reduce your taxable income.

If you have losses from more than two self-employments, add the extra losses into box C2.4.

If you have losses from more than three partnerships, add the extra losses into box C2.14.

COPY LOSSES FROM QUESTIONS 3, 4, 5, 8 AND 15 OF YOUR TAX RETURN

■ SELF EMPLOYMENT AND LLOYD'S (FROM QUESTION 3)

1st Business	2nd Business
from box 3.81 C2.1	from box 3.81 C2.2
£	£

Lloyd's

from box 3L.85 C2.3
£

C2.1 + C2.2 + C2.3
C2.4
£

■ PARTNERSHIP (FROM QUESTION 4)

1st Partnership	2nd Partnership
from box 4.15 C2.5	from box 4.15 C2.8
£	£
from box 4.61 C2.6	from box 4.61 C2.9
£	£

3rd Partnership
from box 4.15 C2.11
£
from box 4.61 C2.12
£

C2.5 + C2.6	C2.8 + C2.9
C2.7	C2.10
£	£

C2.11 + C2.12
C2.13
£

C2.7 + C2.10 + C2.13
C2.14
£

■ LAND AND PROPERTY (FROM QUESTION 5)

Losses
from box 5.16 C2.15
£

from box 5.44 C2.16
£

C2.15 + C2.16
C2.17
£

■ CAPITAL GAINS (FROM QUESTION 6)

from box 8.13A C2.18
£

■ POST CESSATION EXPENSES AND LOSSES (FROM QUESTION 15)

from box 15.11 C2.19
£

C2.4 + C2.14 + C2.17 + C2.18 + C2.19

C2.20
Total losses
£

SA302

Copy other deductions from Questions 7, 14 and 15 of your Tax Return

■ FOREIGN TAX CLAIMED AS A DEDUCTION (FROM QUESTION 7)

from box 7.25 C2.21	from box C1.59 C2.22
£	£

lower of box C2.21 or C2.22
C2.23
£

SA302

■ SELF-EMPLOYED PENSION PAYMENTS (FROM QUESTION 14)

from box 14.5 C2.24	from box 14.10 C2.25	from box 14.16 C2.26
£	£	£

C2.24 + C2.25 + C2.26
C2.27
£

SA302

From 6 April 1999 tax relief on vocational training payments is restricted to 23% and given at source. No further tax relief is due. Please contact your Inland Revenue office for advice if, exceptionally, your training took place overseas.

For 1999-2000 the Personal allowance is £4,335. Enter this amount in box C2.36 **unless** you are not resident and not claiming personal allowances. If you were born before 5 April 1935, go to page 27 to work out any Age Related Allowance to go in box C2.37.

WHERE AM I UP TO?

- ✓ 1 Bringing in income
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- ➔ 3 **Sorting income into categories**
- 4 Taking off deductions
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■ **RELIEFS ETC. (FROM QUESTION 15)**

Charitable covenants, annuities, etc

from box 15.9 **C2.30**
£

from box 15.10 **C2.31**
£

C2.30 + C2.31

C2.32
£

C2.32 x 100/77

C2.33
£

TU death benefit payment, etc.

from box 15.12 **C2.34**
£

C2.20 + C2.23 + C2.27 + C2.28 + C2.29 + C2.33 + C2.34

C2.35

Total deductions

£

■ **ALLOWANCES (FROM QUESTION 16)**

CALCULATION HELP

Some allowances, such as Married Couple's Allowance, are given at a percentage rate. Don't worry about them here. These come into the calculation on page 19

Personal allowance

C2.36
£

Age related allowance (from page 27)

C2.37
£

Blind person's allowance (£1,380)

C2.38
£

Transitional allowance

from box 16.4 **C2.39**
£

Blind Person's Surplus Allowance from spouse

from box 16.27 **C2.40**
£

Total boxes C2.36 to C2.40

C2.41
£

boxes C2.35 + C2.41

Total deductions and allowances

C2.42
£

Copy to box C4.4

Stage 3: sorting your income into different categories needed later in the calculation

SORTING INCOME INTO CATEGORIES

SA302

	Non-savings income, etc	Lump sums, etc. and gains	Savings income (not dividends)	Dividends (already taxed at 10%)	Non-savings income etc. with Notional Tax	Savings income etc. with Notional Tax	Chargeable event gains, etc. with Notional Tax	
Employments and Directorships (PAYE)	from box C1.13 C3.1 £	from box C1.15 C3.2 £						total row left C3.3 £
Share Option Schemes	from box C1.16 C3.4 £							total row left C3.5 £
Self-employed (as a sole trader)	from box C1.28 C3.6 £				from box C1.26 C3.7 £			total row left C3.8 £
Partnerships	from box C1.33 C3.9 £		from box C1.31 C3.10 £	from box C1.32 C3.11 £				total row left C3.12 £
UK Land and Property	from box C1.34 C3.13 £							total row left C3.14 £
Foreign income	from box C1.41 C3.15 £	from box C1.45 C3.16 £	from box C1.35 C3.17 £	from box C1.38 C3.18 £			from box C1.44 C3.19 £	total row left C3.20 £
Trusts and Estates	from box C1.49 C3.21 £		from box C1.52 C3.22 £	from box C1.56 C3.23 £	from box C1.57 C3.24 £	from box C1.58 C3.25 £		total row left C3.26 £
UK interest (before tax)			from box C1.66 C3.27 £					total row left C3.28 £
UK dividends and tax credits				from box C1.71 C3.29 £				total row left C3.30 £
UK pensions and benefits	from box C1.84 C3.31 £							total row left C3.32 £
Chargeable Events Gains, maintenance and alimony	from box C1.85 C3.33 £	from box C1.88 C3.34 £					from box C1.91 C3.35 £	total row left C3.36 £
Other income	from box C1.94 C3.37 £							total row left C3.38 £
	Total column above C3.39 £	Total column above C3.40 £	Total column above C3.41 £	Total column above C3.42 £	Total column above C3.43 £	Total column above C3.44 £	Total column above C3.45 £	Total row left C3.46 £

Stage 4: taking off deductions

This stage of the calculation allocates deductions and allowances in the way that will be most beneficial for the vast majority of taxpayers. If you require further information about how and why we work out it this way, ask your Inland Revenue office.

If you have an entry in boxes C3.43 and C4.17 or C3.44 and C4.19, there may be a better way to allocate your allowances against income. Please contact your Inland Revenue office, or your tax adviser.

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£	C4.1	1,500
C3.39 minus C4.1	C4.2	£
C4.1 minus C3.39	C4.3	£
from C2.42	C4.4	£
C4.4 minus C4.2	C4.5	£
C4.2 minus C4.4	C4.6	£
C3.40 minus C4.5	C4.7	£

Copy to box C5.35

C4.5 minus C3.40	C4.8	£
C4.1 + C4.6	C4.9	£
C4.3 + C4.8	C4.10	£
C4.9 minus C4.10	C4.11	£

copy to box C5.7

C3.39 + C3.40	C4.12	£
C4.4 minus C4.12	C4.13	£
C3.41 minus C4.13	C4.14	£
C4.13 minus C3.41	C4.15	£
C3.42 minus C4.15	C4.16	£

Copy to box C5.17

Copy to box C5.27

CALCULATION HELP

If any box on this page is negative, substitute zero ('0')

C4.15 minus C3.42	C4.17	£
C3.43 minus C4.17	C4.18	£
C4.17 minus C3.43	C4.19	£
C3.44 minus C4.19	C4.20	£
C4.19 minus C3.44	C4.21	£
C3.45 minus C4.21	C4.22	£

Copy to box C5.8

Copy to box C5.18

Taxable chargeable event gains

C3.46 minus C4.4	C4.23	£
------------------	-------	---

Total taxable income

End of stage 4 If you wish, you can cross check your figure at box C4.23 - look at the note under the box.

Crosscheck: box C4.23 should equal the total of boxes C4.11, C4.7, C4.14, C4.16, C4.18, C4.20 and C4.22

Stage 5: allocating income to tax bands

This stage takes the different categories of income you've already sorted out (in Stage 3) and puts them in the appropriate tax bands, in the correct order. Income feeds into each tax band until the band is used up.

There are blue boxes on this page so you'll need your Tax Return to copy figures into boxes C5.2, C5.3 and C5.4

■ ALLOCATE YOUR INCOME TO TAX BANDS

	Basic rate tax	Corresponding deficiency relief	Pension payments	FSAVCs		
	C5.1	from box 12.12 C5.2	from box 14.15 C5.3	from box 14.17 C5.4		
starting rate band	£ <input style="width: 100px;" type="text" value="1,500"/>	£ <input style="width: 100px;" type="text" value="26,500"/>	£ <input style="width: 100px;" type="text"/>	£ <input style="width: 100px;" type="text"/>		
	C5.5					
		C5.1 + C5.2 + C5.3 + C5.4 C5.6				
		£ <input style="width: 100px;" type="text"/>				
Allocate Non-savings income, etc. into tax bands						
	from box C4.11 C5.7	lower of C5.9 or C5.5 C5.10	C5.9 minus C5.10 C5.11	lower of C5.11 or C5.6 C5.12	C5.10 + C5.12 C5.13	C5.9 minus C5.13 C5.14
	£ <input style="width: 100px;" type="text"/>	£ <input style="width: 100px;" type="text"/>	£ <input style="width: 100px;" type="text"/>	£ <input style="width: 100px;" type="text"/>	£ <input style="width: 100px;" type="text"/>	£ <input style="width: 100px;" type="text"/>
	from box C4.18 C5.8					
	£ <input style="width: 100px;" type="text"/>					
	C5.7 + C5.8 C5.9					
	£ <input style="width: 100px;" type="text"/>					
	C5.5 minus C5.10 C5.15	C5.6 minus C5.12 C5.16				
	£ <input style="width: 100px;" type="text"/>	£ <input style="width: 100px;" type="text"/>				
Allocate Savings, etc. (not dividends) to tax bands						
	from box C4.14 C5.17	lower of C5.15 or C5.19 C5.20	C5.19 minus C5.20 C5.21	lower of C5.16 or C5.21 C5.22	C5.20 + C5.22 C5.23	C5.19 minus C5.23 C5.24
	£ <input style="width: 100px;" type="text"/>	£ <input style="width: 100px;" type="text"/>	£ <input style="width: 100px;" type="text"/>	£ <input style="width: 100px;" type="text"/>	£ <input style="width: 100px;" type="text"/>	£ <input style="width: 100px;" type="text"/>
	from box C4.20 C5.18					
	£ <input style="width: 100px;" type="text"/>					
	C5.17 + C5.18 C5.19					
	£ <input style="width: 100px;" type="text"/>					
	C5.15 minus C5.20 C5.25	C5.16 minus C5.22 C5.26				
	£ <input style="width: 100px;" type="text"/>	£ <input style="width: 100px;" type="text"/>				
Allocate Dividends, etc. to tax bands						
	from box C4.16 C5.27	lower of C5.25 or C5.27 C5.28	C5.27 minus C5.28 C5.29	lower of C5.26 or C5.29 C5.30	C5.28 + C5.30 C5.31	C5.27 minus C5.31 C5.32
	£ <input style="width: 100px;" type="text"/>	£ <input style="width: 100px;" type="text"/>	£ <input style="width: 100px;" type="text"/>	£ <input style="width: 100px;" type="text"/>	£ <input style="width: 100px;" type="text"/>	£ <input style="width: 100px;" type="text"/>
	C5.25 minus C5.28 C5.33	C5.26 minus C5.30 C5.34				
	£ <input style="width: 100px;" type="text"/>	£ <input style="width: 100px;" type="text"/>				
Allocate Lump sum payments etc. to tax bands						
	from box C4.7 C5.35	lower of C5.33 or C5.35 C5.36	C5.35 minus C5.36 C5.37	lower of C5.34 or C5.37 C5.38	C5.36 + C5.38 C5.39	C5.35 minus C5.39 C5.40
	£ <input style="width: 100px;" type="text"/>	£ <input style="width: 100px;" type="text"/>	£ <input style="width: 100px;" type="text"/>	£ <input style="width: 100px;" type="text"/>	£ <input style="width: 100px;" type="text"/>	£ <input style="width: 100px;" type="text"/>
	C5.33 minus C5.36 C5.41	C5.34 minus C5.38 C5.42				
	£ <input style="width: 100px;" type="text"/>	£ <input style="width: 100px;" type="text"/>				
Allocate Chargeable Event Gains (with Notional Tax) etc. to tax bands						
	from box C4.22 C5.43	lower of C5.41 or C5.43 C5.44	C5.43 minus C5.44 C5.45	lower of C5.42 or C5.45 C5.46	C5.44 + C5.46 C5.47	C5.43 minus C5.47 C5.48
	£ <input style="width: 100px;" type="text"/>	£ <input style="width: 100px;" type="text"/>	£ <input style="width: 100px;" type="text"/>	£ <input style="width: 100px;" type="text"/>	£ <input style="width: 100px;" type="text"/>	£ <input style="width: 100px;" type="text"/>

CALCULATION HELP
If any box on this page is negative, substitute zero ('0')

WHERE AM I UP TO?

- ✓ 1 Bringing in income
- ✓ 2 Bringing in deductions
- ✓ 3 Sorting income into categories
- ✓ 4 Taking off deductions
- ✓ 5 Allocating income to tax bands
- ➔ 6 Charging income tax
- 7 Working out Top Slicing Relief
- 8 Adjustments for Chargeable Event Gains and Capital Gains
- 9 Working out Capital Gains Tax
- 10 Bringing in tax paid
- 11 Tax adjustments and the tax bill
- 12 What to pay on 31 January
- 13 Working out Age related allowances
- 14 Working out Married Couple's Allowance
- 15 Calculate notional tax

STAGE 6: NOW WORK OUT THE INCOME TAX DUE

	Non-savings income, etc.			Savings, etc. (not dividends)			Dividends, etc.	
	Income chargeable at starting rate	Income chargeable at basic rate	Income chargeable at higher rate	Income chargeable at starting rate	Income chargeable at lower savings rate	Income chargeable at higher savings rate	Income chargeable at lower dividend rate	Income chargeable at higher dividend rate
Non-savings income, etc.	from box C5.10 C6.1 £	from box C5.12 C6.2 £	from box C5.14 C6.3 £	from box C5.20 C6.4 £	from box C5.22 C6.5 £	from box C5.24 C6.6 £	from box C5.31 C6.7 £	from box C5.32 C6.8 £
Savings, etc.								
Dividends, etc.								
Lump sum payments, etc.	from box C5.36 C6.9 £	from box C5.38 C6.10 £	from box C5.40 C6.11 £					
Chargeable event gains (with notional tax), etc.		from box C5.47 C6.12 £	from box C5.48 C6.13 £					
	Total column above C6.14 £	Total column above C6.15 £	Total column above C6.16 £	Total column above C6.17 £	Total column above C6.18 £	Total column above C6.19 £	Total column above C6.20 £	Total column above C6.21 £
	SA302	SA302	SA302	SA302	SA302	SA302	SA302	SA302
	$C6.14 \times 10\%$ C6.22 £	$C6.15 \times 23\%$ C6.23 £	$C6.16 \times 40\%$ C6.24 £	$C6.17 \times 10\%$ C6.25 £	$C6.18 \times 20\%$ C6.26 £	$C6.19 \times 40\%$ C6.27 £	$C6.20 \times 10\%$ C6.28 £	$C6.21 \times 32.5\%$ C6.29 £
Tax due	SA302	SA302	SA302	SA302	SA302	SA302	SA302	SA302
				$C6.14 + C6.15 + C6.16 + C6.17 + C6.18 + C6.19 + C6.20 + C6.21$				$C6.22 + C6.23 + C6.24 + C6.25 + C6.26 + C6.27 + C6.28 + C6.29$
				If you want to check your figure, box C6.30 should equal C4.23				Income Tax
				C6.30 £				SA302 £

CALCULATION HELP
 Box C6.31 is the total Income Tax due, at this stage. You've still got to go through a few more stages before you get to your final tax bill (but some may not apply to you).

Copy to box C11.14

Stage 7: Working out Top Slicing Relief.

If you have no entries in boxes 6.8, 12.5, 12.8 or 12.11 on your Tax Return there's no need to fill in Stages 7 and 8, go on to Stage 9.

These boxes are for Chargeable Event Gains (see page 15 of your Tax Return Guide). But including these gains on your Tax Return takes no account of the fact that they may have accrued over a number of years. (For example a gain of £30,000 over 15 years would average £2,000 a year but it is the full £30,000 that you bring into the calculation.) That could mean you pay tax at the higher rate in 1999-2000 but you wouldn't have done so if the gain had been taxed over all those years. To compensate you we give a credit, Top Slicing Relief, which reduces your tax bill. But no Top Slicing Relief is due if:

- your taxable income **including** the full chargeable event gain(s) is less than £28,000, **or**
- your taxable income **excluding** the full chargeable event gain(s) is more than £28,000.

The Chargeable Event Gains are still part of your total income and the Top Slicing Relief will not affect your entitlement to age-related allowances (if you were born before 6 April 1935).

In Column A: Enter the gain from each individual policy etc or the total gains from a cluster of identical policies.

In Column B: Enter the number of years appropriate to the corresponding gain in column A.

Then divide column A by column B to work out the average annual gain. (For example, if the gain is £10,000 and arose after 10 complete years, the average is £1,000 a year).

TOP SLICING RELIEF AND APPROPRIATE FRACTION RELIEF

Copy boxes needed to calculate Top Slicing Relief from your Tax Return

■ **UK LAND AND PROPERTY (FROM QUESTION 5)**

from box 5.22 **C7.1**
 £

Total taxable income

from box C4.23 **C7.2**

£

from box C3.2 **C7.3**

£

from box C7.1 **C7.4**

£

C7.3 + C7.4 **C7.5**

£

C7.2 minus C7.5 **C7.6**

£

If box C7.6 is less than £28,000, no Top Slicing Relief is due. But if you have Capital Gains (box 8.8 on your Tax Return) carry on to box C7.14

CALCULATION HELP

Also see page 15 of your Tax Return Guide

from box C3.16 **C7.7**

£

from box C3.34 **C7.8**

£

C7.7 + C7.8 **C7.9**

£

from box C3.19 **C7.10**

£

from box C1.89 **C7.11**

£

C7.9 + C7.10 + C7.11 **C7.12**

£

C7.6 minus C7.12 **C7.13**

£

CALCULATION HELP

If any box on this page is negative, substitute zero ('0')

If box C7.13 is £28,000 or more, no Top Slicing Relief is due. If you have Capital Gains (box 8.8 on your Tax Return), carry on to box C7.14

A

Chargeable Event Gains

Column A: copy from boxes 6.8, 12.5, 12.8 and 12.11 or from 'Additional information'

£
£
£
£
£
£
£
£
£

B

Number of years

Column B: copy from boxes 6.6, 12.4, 12.6 and 12.9 or from 'Additional information'

A divided by B

£
£
£
£
£
£
£
£
£

Total column above **C7.14**

£

The amount of Top Slicing Relief due will be the **difference** between:

- the higher rate (40%) and the basic rate (23%) due on your total income including the full gain(s), **and**
- the higher rate (40%) and the basic rate (23%) due on your other income and the averaged gain(s) multiplied by the average number of years for the various gain(s).

Stage 8: further adjustments if you have Lump Sums or Chargeable Events Gains and Capital Gains

As a consequence of treating chargeable event gains as income of one year the amount of higher rate tax on your capital gains may increase. To put this right we calculate an 'Appropriate Fraction'. For example, if you have a gain of £10,000 over 10 years, the Appropriate Fraction is £1,000 (£10,000 divided by 10). The amount of your capital gains which is then charged to higher rate tax is reduced to the amount that would be charged if only the Appropriate Fraction of the Chargeable Event Gain had been added to your other taxable income. This figure is reduced by any allowances set against your chargeable event gains.

CALCULATION HELP
If any box on this page is negative, substitute zero ('0')

$C7.13 + C7.14$		$C7.15$									
£											
$C7.12 \text{ minus } C7.6$		$C7.16$		$C7.15 \text{ minus } C7.16$		$C7.17$		$C7.17 \text{ minus } C7.18$		$C7.19$	
£		£		£	28,000	£		£		£	
								$C7.19 \times 40\%$		$C7.20$	
								£		£	
								$C7.19 \times 23\%$		$C7.21$	
								£		£	
								$C7.6 \text{ minus } C7.18$		$C7.22$	
								£		£	
								$C7.22 \times 40\%$		$C7.23$	
								£		£	
								$C7.22 \times 23\%$		$C7.24$	
								£		£	
								$C7.23 \text{ minus } C7.24$		$C7.25$	
								£		£	
								$C7.20 \text{ minus } C7.21$		$C7.26$	
								£		£	
								$C7.12 \text{ divided by } C7.14$		$C7.27$	
								£		£	
								$C7.27 \times C7.26$		$C7.28$	
								£		£	
								$C7.25 \text{ minus } C7.28$		$C7.29$	
								£		£	

Copy to box C11.15

End of stage 7 You will only need to complete stage 8 if you have **both** chargeable event gains and capital gains.

IF YOU HAVE BOTH TAXABLE CAPITAL GAINS AND AN ENTRY IN EITHER BOX C5.35 OR C5.43, COMPLETE THIS STAGE

Lump sums	from box C1.15	$C8.1$		Allowances and deductions	from box C4.5	$C8.2$		$C8.2 \text{ minus } C8.1$	$C8.3$	$C8.1 \text{ minus } C8.2$	$C8.4$
£				£				£		£	
Chargeable Event Gains (without Notional Tax)	from box C3.16	$C8.5$	from box C3.34	$C8.6$	$C8.5 + C8.6$	$C8.7$	lower of C8.3 and C8.7	$C8.8$			
£			£		£		£				
FSAVCs	from box C1.90	$C8.9$	from box C4.21	$C8.10$	$C8.10 \text{ minus } C8.9$	$C8.11$	$C8.9 \text{ minus } C8.10$	$C8.12$			
£			£		£		£				
Chargeable Event Gains (reduced to an appropriate fraction)	from box C7.14	$C8.13$	$C8.8 + C8.11$	$C8.14$	$C8.13 \text{ minus } C8.14$	$C8.15$					
£			£		£		£				
			Allowances allocated against Chargeable Event Gains	$C8.4 + C8.12 + C8.15$	$C8.16$						
			£								

Copy to box C9.8

End of stage 8

Stage 9: working out Capital Gains Tax

Bring in your capital gains from your Tax Return (from Questions 6 and 8).

Stage 9 works out the amount of gain that is to be charged to tax and at what rates, to arrive at the Capital Gains Tax due in box C9.17.

WORKING OUT CAPITAL GAINS TAX

■ CAPITAL GAINS

Copy boxes from your Tax Return

■ FOREIGN GAINS (FROM QUESTION 6)

from box 6.10 **C9.1**
 £
 copy to C9.16

■ CAPITAL GAINS (FROM QUESTION 8)

from box 8.8 **C9.2**
 £
 copy to C9.4

SA302

from box 8.9 **C9.3**
 £
 copy to C9.15

■ CALCULATE CAPITAL GAINS TAX DUE: complete this section if box 8.8 on your Tax Return is greater than zero

Capital gains from box C9.2 C9.4 £ <input type="text"/>	Unused starting rate band from box C5.33 C9.5 £ <input type="text"/>	Unused basic rate band from box C5.34 C9.6 £ <input type="text"/>	C9.5 + C9.6 C9.7 £ <input type="text"/>
	from C8.16 C9.8 £ <input type="text"/>	C9.7 minus C9.8 C9.9 £ <input type="text"/>	lower of C9.4 and C9.9 C9.10 £ <input type="text"/>
		C9.4 minus C9.10 C9.12 £ <input type="text"/>	C9.10 x 20% C9.11 £ <input type="text"/>
		C9.12 x 40% C9.13 £ <input type="text"/>	C9.11 + C9.13 C9.14 £ <input type="text"/>
	from box C9.3 above C9.15 £ <input type="text"/>	from box C9.1 above C9.16 £ <input type="text"/>	C9.14 + C9.15 minus C9.16 C9.17 Capital Gains Tax due £ <input type="text"/>

Copy to box C11.67 on page 22

CALCULATION HELP
 If any box on this page is negative, substitute zero ('0')

WHERE AM I UP TO?

- ✓ 1 Bringing in income
- ✓ 2 Bringing in deductions
- ✓ 3 Sorting income into categories
- ✓ 4 Taking off deductions
- ✓ 5 Allocating income to tax bands
- ✓ 6 Charging income tax
- ✓ 7 Working out Top Slicing Relief
- ✓ 8 Adjustments for Chargeable Event Gains and Capital Gains
- ✓ 9 Working out Capital Gains Tax
- 10 Bringing in tax paid
- 11 Tax adjustments and tax bill
- 12 What to pay on 31 January
- 13 Working out Age related allowances
- 14 Working out Married Couple's Allowance
- 15 Calculate notional tax

Stage 10: bringing in tax paid.

You'll need your Tax Return for the figures to copy into the blue boxes on these two pages. The notes above the blue boxes tell you where to find the figure - for example, 'from box 1.11' means go to the Employment Pages and copy the figure from box 1.11 to box C10.1.

This page caters for tax paid on three employments and two self-employments. If you have more of either type of income, add any extra tax deducted from employment income into box C10.11, and from self-employment income into box C10.19. If you are a member of more than one partnership and tax has been paid on the second (and subsequent) partnership income, add the extra tax into box C10.23.

TAX PAID

EMPLOYMENT AND MINISTERS OF RELIGION (FROM QUESTION 1)

Copy figures from your Tax Return

from box 1.11 C10.1 £	from box 1.11 C10.4 £	from box 1.11 C10.7 £
from box 1.30 C10.2 £	from box 1.30 C10.5 £	from box 1.30 C10.8 £
C10.1 + C10.2 C10.3 £	C10.4 + C10.5 C10.6 £	C10.7 + C10.8 C10.9 £

Ministers of Religion only

from box 1M.50 C10.10 £

C10.3 + C10.6 + C10.9 + C10.10

C10.11 £

SA302

SELF-EMPLOYMENT AND LLOYD'S (FROM QUESTION 3)

First business from boxes 3.92 + 3.120 C10.12 £	Second business from boxes 3.92 + 3.120 C10.13 £
---	--

Lloyd's

from box 3L.12 C10.14 £
from box 3L.24A C10.15 £
from box 3L.50 C10.16 £
from box 3L.53 C10.17 £

C10.14 + C10.15 + C10.16 + C10.17

C10.18 £

C10.12 + C10.13 + C10.18

C10.19 £

SA302

PARTNERSHIP INCOME (FROM QUESTION 4)

from box 4.74 C10.20 £	from box 4.75 C10.21 £	from box 4.75A C10.22 £
---------------------------	---------------------------	----------------------------

C10.20 + C10.21 + C10.22

C10.23 £

SA302

UK LAND AND PROPERTY (FROM QUESTION 5)

FOREIGN INCOME (FROM QUESTION 6)

from box 6.1 C10.25 £	from box 6.1A C10.26 £	from boxes 6.3 + 6.3A C10.27 £
--------------------------	---------------------------	-----------------------------------

C10.25 + C10.26 + C10.27

C10.28 £

SA302

TRUSTS AND ESTATES (FROM QUESTION 7)

from box 7.2 C10.29 £
from box 7.2a C10.30 £

from box 7.5 **C10.31**
£

from box 7.8 **C10.32**
£

from box 7.11 **C10.33**
£

from box 7.14 **C10.34**
£

C10.29 + C10.30 + C10.31 + C10.32 + C10.33 + C10.34

C10.35
£ **SA302**

■ NON-RESIDENCE, ETC. (FROM QUESTION 9)

■ INVESTMENTS (FROM QUESTION 10)

from box 10.3 **C10.37**
£

from box 10.6 **C10.38**
£

from box 10.10 **C10.39**
£

from box 10.13 **C10.40**
£

from box 9.35 **C10.36**
£ **SA302**

C10.37 + C10.38 + C10.39 + C10.40

C10.41
£ **SA302**

■ UK PENSIONS (FROM QUESTION 11)

from box 11.8 **C10.42**
£

from box 11.11 **C10.43**
£

C10.42 + C10.43

C10.44
£ **SA302**

■ CHARGEABLE EVENT GAINS (FROM QUESTION 12)

from box 12.10 **C10.45**
£ **SA302**

■ OTHER INCOME (FROM QUESTION 13)

from box 13.2 **C10.46**
£ **SA302**

C10.45 + C10.46

C10.47
£

C10.11 + C10.19 + C10.23 + C10.24 + C10.28 + C10.35 + C10.36 + C10.41 + C10.44 + C10.47

C10.48
Total tax paid at source £ **SA302**

copy to box C11.63

WHERE AM I UP TO?

- ✓ 1 Bringing in income
- ✓ 2 Bringing in deductions
- ✓ 3 Sorting income into categories
- ✓ 4 Taking off deductions
- ✓ 5 Allocating income to tax bands
- ✓ 6 Charging income tax
- ✓ 7 Working out Top Slicing Relief
- ✓ 8 Adjustments for Chargeable Event Gains and Capital Gains
- ✓ 9 Working out Capital Gains Tax
- ✓ 10 Bringing in tax paid
- 11 Tax adjustments and the tax bill
- 12 What to pay on 31 January
- 13 Working out Age related allowances
- 14 Working out Married Couple's Allowance
- 15 Calculate notional tax

Stage 11: Tax adjustments and the tax bill

This stage brings in further allowances, reliefs, etc. which reduce your tax bill. Some allowances are given 'in terms of tax'; these come into the calculation now. One is Married Couple's Allowance. The full amount of the allowance is £1,970 but if you are married and either:

- you or your spouse are over 65, or
- you were married after 5 May 1999

go to page 28 **before** filling in box C11.8. You should also read page 24 of your Tax Return Guide to see if the allowance has to be reduced.

If you claimed Additional Personal Allowance (you filled in boxes 16.16 to 16.19 on your Tax Return) and you don't share the claim with anyone else, enter £1,970 in box C11.10. If you do share the claim, read page 25 of your Tax Return Guide to work out the amount to enter in box C11.10.

ARRIVING AT YOUR TAX BILL

OTHER RELIEFS (FROM QUESTION 15)

		from box 15.2	C11.1		
	Loan interest payments	£			Copy to box C11.18
from box 15.4	C11.2	from box 15.5	C11.3		
	Maintenance and alimony	£			C11.2 + C11.3
				£	Copy to box C11.22
from box 15.7	C11.5	from box 15.8	C11.6		
	Venture Capital and Enterprise Investment Schemes	£			C11.5 + C11.6
				£	Copy to box C11.16

ALLOWANCES (FROM QUESTION 16)

CALCULATION HELP

Box C11.8, Married Couple's Allowance, is £1,970 **unless** you were married after 5 May 1999 or you, or your spouse, were born before 5 April 1935 and your income is below certain limits or the allowance has to be reduced - see page 24 of your Tax Return Guide.

	Married couple's allowance (see note aside and page 28)	£	C11.8	SA302	
	Married Couple's Surplus allowance	£	from box 16.28	C11.9	SA302
	Additional Personal allowance (usually £1,970, see notes)	£	C11.10	SA302	
	Widow's bereavement allowance (£1,970)	£	C11.11	SA302	
					C11.8 + C11.9 + C11.10 + C11.11
					£
					Copy to box C11.20
					SA302

CALCULATION HELP

If any box on this page is negative, substitute zero ('0') unless otherwise stated

FOREIGN TAX PAID (FROM QUESTION 6)

	Tax Credit relief	£	from box 6.9	C11.13
				Copy to box C11.28

NOW CALCULATE TAX DUE

			from box C6.31	C11.14	
	Income Tax due	£			
	Top slicing relief	£	from C7.29	C11.15	SA302
from box C11.7	C11.16	C11.16 x 20%	C11.17		
	Venture Capital Trusts and Enterprise Investment schemes	£			SA302
from box C11.1	C11.18	C11.18 x 10%	C11.19		
	Loan interest payments	£			SA302

The relief for allowances given in terms of tax is restricted to 10% for 1999-2000.

Allowances given in terms of tax from box C11.12 C11.20 C11.20 x 10% C11.21 SA302

Maintenance and alimony from box C11.4 C11.22 SA302 C11.22 x 10% C11.23 SA302

CALCULATION HELP
If any box on this page is negative, substitute zero ('0')

Notional tax comes into the calculation now. Notional tax (described as 'tax treated as paid' on chargeable event gains) is never repayable. Notional tax on chargeable event gains (box 12.7) is at 23%. You need to complete Stage 15 on page 29 if you have other types of income with a notional tax credit (for example, scrip dividends).

Notional Tax

- on Chargeable Event Gains and FSAVCs from box C4.22 C11.24 C11.24 x 23% C11.25 SA302

CALCULATION HELP
If you have other income with a notional tax credit, read the notes aside. Use page 29 to work out the notional tax for box C11.26

- on other income from box C15.24 C11.26

Total Notional tax C11.25 + C11.26 C11.27 SA302

Tax Credit Relief from C11.13 C11.28 SA302

C11.15 + C11.17 + C11.19 + C11.21 + C11.23 + C11.27 + C11.28 C11.29 C11.14 minus C11.29 C11.30

As for notional tax, **non-repayable tax credits** on dividends are also restricted to 10% of the amount of income actually charged to tax. Stage 4 worked out how much dividend income was going to be charged (box C4.16).

If you made payments under Deed of Covenant or Gift Aid, your payment *plus* the tax the charity can reclaim from us, was given as a deduction to reduce your taxable income, earlier in this calculation. That meant you got any higher rate tax relief due. But to make sure we receive the tax the charity reclaims, this part of the calculation 'recovers' the basic rate tax. Tax paid and certain tax credits can reduce this tax; the calculation takes them into account.

But if the tax on your taxable income is less than the tax on the Deed or Gift Aid then we will ask you for the difference. We will ask you for that tax separately.

Non-payable tax credits on dividends

from box C4.16 **C11.31**
 - taxable dividend income £

CALCULATION HELP
 Use page 29 to work out the figure for box C11.32

from box C15.7 **C11.32**
 - dividend income with notional tax credits £

C11.31 minus C11.32 **C11.33**
 £

from box C1.38 **C11.34**
 - dividends with repayable tax credit £

from box C1.54 **C11.35** **C11.34 + C11.35** **C11.36**
 £ £

C11.33 minus C11.36 **C11.37**
 £

from box C1.20 **C11.38**
 - Lloyd's dividends £

from box C15.21 **C11.39** **lower of C11.38 and C11.39** **C11.40**
 £ £

C11.37 + C11.40 **C11.41**
 £

C11.41 x 10% **C11.42**
 £ **SA302**

CALCULATION HELP
 If any box on this page is negative, substitute zero ('0')

C11.30 minus C11.42 **C11.43**
Income tax due after allowances and reliefs £ **SA302**

TAX ON DEEDS OF COVENANT

from box C3.46 **C11.44**
 £

from box C2.35 **C11.45**
 £

from box C2.33 **C11.46**
 £

C11.45 minus C11.46 **C11.47**
 £

C11.44 minus C11.47 **C11.48**
 £

lower of C11.46 and C11.48 **C11.49**
 £ **SA302**

C11.49 x 23% **C11.50**
 £ **SA302**

from box C4.15 **C11.51**
 £

from box C3.42 **C11.52**
 £

Deeds paid out of dividend income

WHERE AM I UP TO?

- ✓ 1 Bringing in income
- ✓ 2 Bringing in deductions
- ✓ 3 Sorting income into categories
- ✓ 4 Taking off deductions
- ✓ 5 Allocating income to tax bands
- ✓ 6 Charging income tax
- ✓ 7 Working out Top Slicing Relief
- ✓ 8 Adjustments for Chargeable Event Gains and Capital Gains
- ✓ 9 Working out Capital Gains Tax
- ✓ 10 Bringing in tax paid
- ✓ 11 Tax adjustments and the tax bill
- ➔ 12 What to pay on 31 January
- 13 Working out Age related allowances
- 14 Working out Married Couple's Allowance
- 15 Calculating notional tax

Box C11.61 - if you pay tax through PAYE, we try to make your tax code match your circumstances so you pay the right amount of tax. But your 1999-2000 tax code may have been adjusted to collect tax unpaid in years before 1999-2000. If so, your Notice of Coding, form P2, for 1999-2000 will show the amount of earlier years' unpaid tax collected in this way. Copy that figure to box C11.61 and box 18.1 on your Tax Return.

Box C11.64 - if your tax code for 1999-2000 was reduced during 1999-2000, there may be an underpayment of tax for the time before the code was reduced. If so, we will have arranged to collect that underpayment through your tax code for 2000-2001 and we'll have shown the amount underpaid in a Notice of Coding, form P2. Copy the 'estimated underpayment' figure on the bottom of the latest P2 for 1999-2000 you received into box C11.64 and box 18.2 on your Tax Return.

CALCULATION HELP

To work out Class 4 NIC refer to the Self-employment Notes (for box 3.91), to the Lloyd's Underwriters Notes (for box 3L.94) or the Partnership Notes (box 4.25). If you have more than one business, you should use *Help Sheet IR220*.

	lower of C11.51 and C11.52	lower of C11.49 and C11.53	C11.54 x 10%
	C11.53	C11.54	C11.55
	£ <input style="width: 80%;" type="text"/>	£ <input style="width: 80%;" type="text"/>	£ <input style="width: 80%;" type="text"/>
		C11.42 minus C11.30	C11.55 + C11.56
	Unused dividend tax credits	C11.56	C11.57
	£ <input style="width: 80%;" type="text"/>	£ <input style="width: 80%;" type="text"/>	SA302
		C11.50 minus C11.57	
	Deeds of covenant and Gift Aid payments	C11.58	C11.57
	£ <input style="width: 80%;" type="text"/>	£ <input style="width: 80%;" type="text"/>	SA302
		C11.59	
	Class 4 National Insurance Contributions (see notes aside)	£ <input style="width: 80%;" type="text"/>	SA302
		C11.43 + C11.58 + C11.59	
	Income Tax and Class 4 National Insurance Contributions	C11.60	C11.60
	£ <input style="width: 80%;" type="text"/>	£ <input style="width: 80%;" type="text"/>	SA302
		C11.60 + C11.61	
	Unpaid tax for earlier years included in your tax code for 1999-2000 (see note)	C11.61	C11.62
	£ <input style="width: 80%;" type="text"/>	£ <input style="width: 80%;" type="text"/>	SA302
		Copy to box 18.1 on your Tax Return	
	Total tax paid at source	from box C10.48 C11.63	
	£ <input style="width: 80%;" type="text"/>	£ <input style="width: 80%;" type="text"/>	
		C11.63 + C11.64	
	Unpaid tax included in your tax code for a later year (see note)	C11.64	C11.65
	£ <input style="width: 80%;" type="text"/>	£ <input style="width: 80%;" type="text"/>	SA302
		Copy to box 18.2 on your Tax Return	
		C11.62 minus C11.65	
	Total Income Tax and Class 4 NIC due	C11.66	C11.66
	£ <input style="width: 80%;" type="text"/>	£ <input style="width: 80%;" type="text"/>	SA302
		from box C9.17 C11.67	
	Capital Gains Tax	£ <input style="width: 80%;" type="text"/>	
		C11.66 + C11.67	
	Total Tax and Class 4 NIC due	C11.68	C11.68
	£ <input style="width: 80%;" type="text"/>	£ <input style="width: 80%;" type="text"/>	SA302
		Copy to box 18.3 on your Tax Return	

CALCULATION HELP
Boxes C11.66 and C11.68 can be negative

End of stage 11 You have now worked out the total tax and NIC due: make sure you copy box C11.68 to box 18.3 on your Tax Return.

Box C12.3 You may have paid too little tax in earlier years because:

- you claimed farmer's averaging which has increased your income for the last year, **or**
- you claim backwards spreading of literary or artistic income increasing your income for last year and possibly the year before as well, **or**
- you claim to carry back post-cessation receipts to the year your business ceased (increasing your income in that year).

You need to work out your underpayment of tax or Class 4 NIC by reference to the tax rates and circumstances for the earlier year. Recalculate the liability for that year (the equivalent of the figure in box C11.68, taking account of the adjustment). The difference between the recalculated figure and the original figure is the tax due. Enter it in box C12.3. Copy this figure to box 18.4 in your Tax Return. If you need help, ask your Inland Revenue office or tax adviser.

Box C12.5 You may have paid too much tax for an earlier year because:

- you claim that losses are set against income of an earlier year or years, **or**
- you claim to carry back retirement annuity or personal pension payments to 1998-99 (or exceptionally to 1997-98) - boxes 14.3, 14.8 or 14.13 in your Tax Return, **or**
- you claim farmer's averaging reducing your income for last year.

HOW TO WORK OUT WHAT YOU HAVE TO PAY US BY 31 JANUARY, OR WHAT WE HAVE TO PAY YOU

- **Start** with your total tax and NIC for 1999-2000 from box C11.68

C12.1

£

- **Add** any 1999-2000 tax refunded in the year from box 17.1 on your Tax Return

C12.2

£

+

- **and** any tax due for earlier years (see note aside)

C12.3

£

Copy to box 18.4 on your Tax Return

=

- (box C12.1 + C12.2 + C12.3)

C12.4

£

CALCULATION HELP
Box C12.4 may be negative

minus

- **Take off** tax overpaid for earlier years (see note aside)

C12.5

£

=

- Now you must work out if you've paid anything towards the figure in box C12.6. Look at your Statements of Account (if you've never had a Statement it's unlikely you've paid anything towards your 1999-2000 tax bill yet).

C12.6

£

CALCULATION HELP
Box C12.6 may be negative

Do your Statements show that you owe any money for 1998-99 or earlier years? If so, **please pay it now - don't wait until 31 January**. Interest may be adding up.

- Do your Statements show payments on account for 1999-2000?

No	Yes
<input type="text"/>	<input type="text"/>

CALCULATION HELP
Payments on account for 1999-2000 are due on 31 January 2000 and 31 July 2000. Interest may be charged if you pay late

- If **Yes**, complete box C12.7. If **No**, go to box C12.8

Enter in box C12.7 the amount paid towards your 1999-2000 payments on account.

If you have a payment on account for 1999-2000 which is not yet due, or you've not yet paid, add that amount to the figure in box C12.7 **once** you have paid it.

C12.7

£

- Add any overpayment for 1998-99 or earlier years (unless you have already asked us, or are likely to ask us, for repayment of that amount before 31 January)

C12.8

£

Do not include losses or pension payments for which you have previously claimed relief.

You need to work out how much tax or Class 4 NIC you overpaid by reference to the tax rates and circumstances for the earlier year. Recalculate the liability for that year (the equivalent of the figure in box C11.68), taking account of the adjustment. The difference between the recalculated figure and the original figure is the amount of tax overpaid. Enter it in box C12.5 and tick box 18.5 in your Tax Return. Please also copy the amount calculated to the 'Additional information' box on page 8 of your Tax Return. If you need help, ask your Inland Revenue office or tax adviser.

- The result for 1999-2000 is:

Box C12.4 *minus* (C12.5 + C12.7 + C12.8) - if positive = **Tax you owe** £

OR

OR

Box C12.4 *minus* (C12.5 + C12.7 + C12.8) - if negative = **Tax we owe you** £

(If you want the repayment sent to you, tick the Yes box in Question 19.)

- You must now consider whether you will need to make payments on account for 2000-2001 (the first one will be due on 31 January).
- First, go back to box C11.66. If box C11.66 is less than £500, you do not have to make payments on account; on page 7 of your Tax Return leave box 18.6 blank and tick box 18.8. If box C11.66 is £500 or more, carry on.
- If you have a tax code and your Tax Return was received by 30 September, you may be able to have the tax you owe collected through your PAYE code for 2001-2002.

If box C12.4 *minus* box C12.7 is less than £1,000 **and** you want this included in your 2001-2002 tax code, enter in box C12.11 box C12.4 *minus* C12.7.

If:

- box C12.4 *minus* box C12.7 is equal to, or more than £1,000, **or**
- you don't want any underpaid tax collected through your tax code (tick box 22.2 on page 8 of your Tax Return), **or**
- you don't have a tax code,

leave box C12.11 blank.

£

box C11.66 *minus* box C12.11 £

- Is box C12.12 below £500? If it is, you do not need to make payments on account for 2000-2001; on page 7 of your Return leave box 18.6 blank and tick box 18.8.
- If box C12.12 is equal to, or more than £500, carry on.
- Now you must compare the tax you owe with the tax you paid at source (this means tax taken off your income before you receive it). If more than 80% of your tax bill for 1999-2000 is met from tax paid at source, you don't need to make payments on account for 2000-2001.

Add together boxes C11.27 and C11.60 and enter the result in box C12.13. £

- Work out 20% of box C12.13 and enter the result in box C12.14

C12.14

- Compare boxes C12.12 and C12.14. If box C12.12 is less than box C12.14, you do not have to make payments on account for 2000-2001; on page 7 of your Tax Return leave box 18.6 blank and tick box 18.8. If box C12.12 is equal to, or more than, box C12.14, you do. Fill in box C12.15

CALCULATION HELP

Please read the box 18.7 notes on page 26 to see if you want to make a claim to reduce the figure in boxes C12.15 and 18.6

C12.15

box C12.12 x 50%.

Copy to box 18.6 on your Tax Return
You must include the pence

NOW, WORK OUT YOUR TOTAL PAYMENT DUE ON 31 JANUARY

- Box C12.9 *minus* C12.11 *plus* C12.15 *equals* **Tax you owe**

OR

- Box C12.15 *minus* C12.10 *equals* **Tax you owe or, if negative, Tax we owe you**

Note: If you make any payment towards your 1999-2000 tax bill between now and 31 January, and that payment isn't included in box C12.7, you'll need to reduce the figure in box C12.16, or box C12.17 by that payment. Remember, if 1999-2000 payments on account aren't paid by their due dates (31 January 2000 and 31 July 2000) interest may also be due.

Go to page 26 for the last part of Stage 12.

WHERE AM I UP TO?

✓ 1 Bringing in income
✓ 2 Bringing in deductions
✓ 3 Sorting income into categories
✓ 4 Taking off deductions
✓ 5 Allocating income to tax bands
✓ 6 Charging income tax
✓ 7 Working out Top Slicing Relief
✓ 8 Adjustments for Chargeable Event Gains and Capital Gains
✓ 9 Working out Capital Gains Tax
✓ 10 Bringing in tax paid
✓ 11 Tax adjustments and the tax bill
✓ 12 What to pay on 31 January
→ 13 Working out Age related allowances
14 Working out Married Couple's Allowance
15 Calculating notional tax

DO YOU NEED TO FILL IN BOXES 18.7 AND 18.9 IN YOUR TAX RETURN?

Box 18.7 Tick box 18.7 on page 7 of your Tax Return if you want to make reduced payments on account including reducing your payments to nil. This might happen if:

- you expect your income in 2000-2001 to be lower than your income in 1999-2000, **or**
- you expect your allowances or reliefs to be higher, **or**
- you expect that more of your income will be taxed at source in 2000-2001, because
 - it will be taxed under PAYE, **or**
 - it will be covered by subcontractor deductions (CIS25), **or**
 - more of your income will come from savings.

If you want to reduce your payments on account:

- you must make a reasonable estimate on the basis of the information you have now of the difference between the Income Tax you expect to pay for 2000-2001 and your Income Tax for 1999-2000 on this Tax Return. You can reduce each of your payments on account by half this difference
- enter the amount of each reduced payment on account (include the pence) in box 18.6, including nil if appropriate
- tick box 18.7
- write the reason for reducing your payments on account in the 'Additional information' box on page 8 of your Tax Return.

If you decide later that you have reduced your payments on account by too little, you should write to your Inland Revenue office giving the reason why you are claiming to reduce your payments further.

You should ensure that the payments you make by 31 January 2001 and by 31 July 2001 add up to your best estimate of your final liability for 2000-2001.

If your payments on account turn out to be different from your tax bill for 2000-2001:

- if you have paid more than you needed to, you will be credited with interest
- if you have paid less than you needed to, you will be charged interest.

Your two payments on account only need to add up to the smaller of:

- the actual Income Tax and Class 4 NIC due for 2000-2001 (*net of tax deducted at source and tax credits on dividends*), **or**
- the actual Income Tax and Class 4 NIC due for 1999-2000 (*net of tax deducted at source and tax credits on dividends*).

If you have been fraudulent or negligent in claiming a reduction in payments on account, you may be charged a penalty.

If you decide later that you have reduced your payments on account by too much, you can make a claim to revise the amounts upwards and/or pay additional amounts in line with your revised estimate. If you do not make a claim, additional amounts paid may be allocated to other outstanding liabilities.

Box 18.9 If you are claiming now to carry back to 1999-2000:

- a 2000-2001 trading loss, or certain 2000-2001 capital losses, (write details of your claim in the 'Additional information' box on page 8 of your Tax Return)
- 2000-2001 pension payments (boxes 14.4, 14.9 or 14.14 of your Tax Return),

you will need to calculate the amount of the 2000-2001 repayment by reference to the tax rates and your circumstances for 1999-2000.

Recalculate your 1999-2000 tax liability taking into account the loss or pension payment. The difference between that figure and the amount in box C11.68 is the amount of your 2000-2001 repayment. **Tick box 18.9 on your Tax Return and enter the amount in the 'Additional information' box on page 8.**

WHERE AM I UP TO?

- ✓ 1 Bringing in income
- ✓ 2 Bringing in deductions
- ✓ 3 Sorting income into categories
- ✓ 4 Taking off deductions
- ✓ 5 Allocating income to tax bands
- ✓ 6 Charging income tax
- ✓ 7 Working out Top Slicing Relief
- ✓ 8 Adjustments for Chargeable Event Gains and Capital Gains
- ✓ 9 Working out Capital Gains Tax
- ✓ 10 Bringing in tax paid
- ✓ 11 Tax adjustments
- ✓ 12 What to pay on 31 January
- 13 Working out Age related allowances
- 14 Working out Married Couple's Allowance
- 15 Calculate notional tax

Working out age related allowances

Age related allowance may be affected by the amount of your income. That income, for age related allowance purposes, is worked out after certain deductions have been taken off. If your net income (box C13.13) is £16,800 or less, you are entitled to the maximum age related personal allowance according to your age (see Table 1). If your net income exceeds £16,800, then your age related personal allowance is reduced by £1 for every £2 by which your net income exceeds £16,800. The age related personal allowance ceases to be beneficial if:

- you were born between 6 April 1925 and 6 April 1935 and your net income was £19,570, and
- you were born before 6 April 1925 and your net income was £20,090 or more.

CALCULATE AGE RELATED ALLOWANCES
If you or your spouse were born before 6 April 1935, complete these boxes

Copy boxes from your Tax Return

CALCULATE AGE-RELATED PERSONAL ALLOWANCE DUE

CALCULATION HELP

If any box on this page is negative, substitute zero ('0')

TABLE 1	
Date of birth	Maximum Age-related Personal Allowance
After 5 April 1935	0
Between 6 April 1925 and 5 April 1935	£1,385
Before 6 April 1925	£1,645

Pension payments (from Question 14)

from box 14.15 **C13.1**
 £

from box 14.17 **C13.2**
 £

C13.1 + C13.2

C13.3
 £

Vocational training payments

from box 15.1 **C13.4**
 £

Trade Union death benefit payments

from box 15.12 **C13.5**
 £

Income

from box C3.46 **C13.6**
 £

from box C13.5 **C13.7**
 £

C13.6 + C13.7

C13.8
 £

Deductions

from box C2.35 **C13.9**
 £

from box C13.3 **C13.10**
 £

from box C13.4 **C13.11**
 £

C13.9 + C13.10 + C13.11

C13.12
 £

C13.8 minus C13.12

Net income for age allowance

C13.13
 £

Income limit for age allowance

C13.14
 £

C13.13 minus C13.14

C13.15
 £

C13.16

£

Enter maximum Age-related Personal Allowance from Table 1

C13.15 x 50%

C13.17
 £

C13.16 minus C13.17

C13.18
 £

Copy to box C2.37 on page 9

Working out Age Related Married Couple's Allowance

Complete this page if **either**:

- you are a married man and you or your wife were born before 6 April 1935, or
- you were married after 5 May 1999.

Boxes C13.19 to C13.24 refer to Age Related Married Couple's Allowance. The amount of the allowance may be restricted because of the amount of your income. If your net income (box C13.13) is £16,800 or less then you will be entitled to the maximum allowance according to your age (see Table 2). If your net income exceeds £16,800, then the amount of the allowance will be reduced. Age related personal allowance will be reduced **before** the Age Related Married Couple's Allowance.

If your income level exceeds those shown below you will only be entitled to the same level of personal allowance and married couple's allowance as those born after 5 April 1935.

- Husband under 65, wife over 65 but under 75, £23,110
- Husband under 65, wife over 75, £23,250
- Husband over 65 but under 75, wife under 75, £25,880
- Husband over 65 but under 75, wife over 75, £26,020
- Husband over 75, wife any age, £26,540

Boxes C14.2 to C14.6 - if you married after 5 May 1999, complete these boxes **after** reading page 24 of your Tax Return Guide. Fill in these boxes if you made an entry in box 16.6 or box 16.11 on your Tax Return.

CALCULATE AGE-RELATED MARRIED COUPLE'S ALLOWANCE DUE
If you or your wife are over 64, complete these boxes

Date of birth	Maximum Married Couple's allowance
Between 6 April 1925 and 5 April 1935	£5,125
Before 6 April 1925	£5,195

MARRIED COUPLE'S ALLOWANCE IF YOU MARRIED IN 1999-2000

If you were married after 5 May 1999, work out Married Couple's allowance due

Date of marriage between	Month
6 May 1999 and 5 June 1999	1
6 June 1999 and 5 July 1999	2
6 July 1999 and 5 August 1999	3
6 August 1999 and 5 September 1999	4
6 September 1999 and 5 October 1999	5
6 October 1999 and 5 November 1999	6
6 November 1999 and 5 December 1999	7
6 December 1999 and 5 January 2000	8
6 January 2000 and 5 February 2000	9
6 February 2000 and 5 March 2000	10
6 March 2000 and 5 April 2000	11

CALCULATION HELP

If any box on this page is negative, substitute zero ('0')

Enter the maximum Married Couple's Allowance from Table 2 from Table 2 **C13.19**

from C13.17 **C13.20**

from C13.16 **C13.21**

C13.20 minus C13.21
C13.22

C13.19 minus C13.22
C13.23

Copy to box C14.7 **unless** you married between 6 May 1999 and 5 April 2000 **higher of C13.23 and £1,970** **C13.24**

Full Married Couple's allowance **C14.1**

from box C13.24 (if you or your spouse are over 64) or from box 14.1 (if both are under 65) **C14.2**

Select month from Table 3 **C14.3**

C14.2 x C14.3
C14.4

C14.4 divided by 12
C14.5

C14.2 minus C14.5
C14.6

copy to box C14.7

copy from C13.24 or C14.6 **C14.7**

Married Couple's allowance

CALCULATION HELP

Copy box C14.7 to box C11.8 **unless** your spouse is getting half or all the allowance (see notes in the Tax Return Guide, page 24)

Calculate Notional Tax

You will only need to complete this page if you received income with a notional tax credit, such as: scrip dividends (box 10.23 on your Tax Return), non-qualifying distributions (box 10.26 on your Tax Return), partnership income (box 4.78 on the Partnership Pages (Full)), estate income (boxes 7.21 and 7.24 of the Trust etc. Pages) and Lloyd's Underwriter's income (boxes 3L.39 and 3L.39A on the Lloyd's Pages)

WORK OUT NOTIONAL TAX

Working out Notional Tax

Taxable dividend income

from box C4.16 **C15.6**

Taxable non-savings income (with notional tax)

from box C1.57 **C15.10**

from box C1.23 **C15.14**

from box C1.21 **C15.18**

from box 4.78 **C15.1**

C15.1 x 10 **C15.2**

from C1.69 **C15.3**

from C1.70 **C15.4**

C15.2 + C15.3 + C15.4 **C15.5**

lower of C15.5 and C15.6 **C15.7**

 Copy to box C11.32

from box C4.18 **C15.9**

lower of C15.9 and C15.10 **C15.11**

C15.9 minus C15.11 **C15.13**

lower of C15.13 and C15.14 **C15.15**

C15.13 minus C15.15 **C15.17**

lower of C15.17 and C15.18 **C15.19**

C15.17 minus C15.19 **C15.21**

 Copy to box C11.39

from box C4.20 **C15.22**

C15.7 x 10% **C15.8**

SA302

C15.11 x 23% **C15.12**

SA302

C15.15 x 20% **C15.16**

SA302

C15.19 x 10% **C15.20**

SA302

C15.22 x 20% **C15.23**

SA302

C15.8 + C15.12 + C15.16 + C15.20 + C15.23 **C15.24**

Copy to box C11.26

These notes are for guidance only, and reflect the position at the time of writing. They do not affect any rights of appeal.