

How to fill in your Tax Return

- If you are going to fill in a paper Tax Return, we hope you will find this new Tax Return easier to fill in. This guide will help you – the opening paragraphs are important so please read them before you start your Return. We must receive paper Tax Returns by **31 October 2008**.
- But why not file online? Online filing is secure, convenient and there is on-screen help if you need it. You have three extra months to file online – online Returns are due by **31 January 2009**.
- To file online, all you have to do is go to **www.hmrc.gov.uk** and from the *Do it online* menu select *Self Assessment*.

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We have a range of services for people with disabilities, including guidance in Braille, audio and large print. Most of our forms are available in large print. Please contact us on any of our phone Helplines if you need these services.

Filing deadline – paper

Contacts

Please phone:

- the number printed on page TR 1 of your Return
 - the Helpline on **0845 9000 444**
 - the Orderline on **0845 9000 404** for Help Sheets
- or go to www.hmrc.gov.uk

If you decide to fill in a paper Tax Return we need it back by **31 October 2008** to give us time to work out your tax bill, or repayment, and let you know the result, before the **payment deadline** of 31 January 2009.

If we receive your paper Tax Return by 31 October and you:

- owe tax (up to £2,000), and
- have a PAYE tax code

we will, if possible, collect the tax you owe through next year's tax code, unless you prefer to pay it by 31 January 2009.

If you send back your Tax Return after 31 October 2008, you may have to pay a £100 penalty (with another £100 penalty if we have not received it by 31 July 2009). We also charge interest on tax paid late. So try not to put it off – and if you need help, just contact us.

Filing deadline – online

The online filing deadline is **31 January 2009** (so if you miss the paper filing deadline you can still file your Return online). We strongly recommend online filing because:

- it is secure and convenient
- calculations are done for you automatically
- on-screen help is available if you need it
- you get an immediate acknowledgement that we have received your Return.

To file online go to www.hmrc.gov.uk and from the *Do it online* menu (on the left of the screen) select *Self Assessment*.

How to fill in your Tax Return

If you choose to fill in the paper form please read 'How to fill in this form' on page TR 1 of the Tax Return. In addition:

- when filling in the 'amount' boxes you can start on the left by the £ sign or on the right before the decimal point – it does not matter
- if you enter pence they will not be taken into account (that is why we ask you to round down income or round up tax paid/tax credits)
- you may sometimes have to enter negative amounts. Do this by entering a minus sign in the box provided, before your figures.

If you ask someone else (your accountant or tax adviser or perhaps a friend or relation) to complete your Tax Return for you, you remain responsible for the entries on the form. And **you** must sign the form. Please contact us if signing the form is a problem for you.

About your new Tax Return

We have sent you a Tax Return that we think matches your personal circumstances, based on the last completed Return we had from you. But it is up to you to make sure the form contains all the relevant pages; you may need some separate supplementary pages. Page TR 2 of the form and the notes below will help you decide.

The pages for your main income – employment, self-employment, property and so on – have now been brought to the front. They are in a different colour from the rest of the form so should be easy to find.

We have moved some of the less common types of income and tax reliefs onto the *Additional information* pages that are enclosed in your Return pack. If you need the *Additional information* notes please contact us.

We have not sent the *Tax Calculation Summary* pages or their notes with your Return; if you want to work out your tax please ask for them.

Getting started

First, collect your financial records for the year to 5 April 2008, such as:

- your forms P60, P11D or P45 Parts 1A, and your 2007-08 and 2008-09 PAYE Notices of Coding
- if you work for yourself, your profit or loss account or, if you do not draw up formal accounts, your business records of receipts and expenses
- your bank statements, building society passbooks, dividend counterfoils, investment brokers' schedules etc.
- personal pension contributions certificates.

Then, look through the form to see what kind of information is required.

If you need help

You almost certainly will not need to read through all of this guide and it does not have notes for every box on the form - just notes for those that we think may need a little more explanation. We do not go into all the possible detail here - so we may sometimes refer you to Help Sheets. If you want more information please phone us or go to www.hmrc.gov.uk

Supplementary pages

We have tried to send you a Tax Return that suits your circumstances but if there is not a page for a particular type of income (or if you made capital gains) you will need separate supplementary pages. If you do, phone the Orderline on **0845 9000 404** for the ones you need or go to www.hmrc.gov.uk to download them.

Employment

If you are employed - whether it is part-time, full-time or casual employment - you will usually have to complete an *Employment* page.

Some types of employment income go on the *Additional information* pages, enclosed in the Return pack, not the *Employment* page, so check those first before obtaining the *Employment* page and *notes*.

Fill in the *Employment* page if you:

- were a company director
- were an agency worker
- were an office holder, such as chairperson, secretary or treasurer
- would have been treated as an employee of another person had you not used a company or partnership as an intermediary.

You will need one *Employment* page for each employment, directorship etc.

Self-employment

If you were in business on your own account, that is you carried on a trade, profession or vocation, fill in the *Self-employment* pages. If you worked with someone else in partnership, use the *Partnership* pages instead.

You will need the *Self-employment* pages if you were a subcontractor working in the building industry.

There are two kinds of *Self-employment* pages - short ones and full ones. If your business is straightforward and your annual turnover was less than £64,000, you can probably use the short pages. If your business is more complex, your annual turnover was £64,000 or more, or you need to make some adjustments to your profits, you will need the full pages. (Names at Lloyd's of London have their own version of *Self-employment* pages.)

Partnership

Each partner will have to complete *Partnership* pages as part of their personal Tax Return and one partner will have to complete the Partnership Tax Return.

UK property

Use the *UK property* pages to return UK rental and letting income. You may also need the *UK property* pages if you let furnished rooms in your own home in the year to 5 April 2008. But if that letting amounted to a trade - for example, because you provided meals and other services - you will need the *Self-employment* pages.

Foreign

If your only foreign income was taxed foreign dividends (up to £300) you may return them in box 5 on page TR 3 of your Tax Return (and read the box 5 note on page TRG 8).

Do not complete the *Foreign* pages **just** to claim the remittance basis. If there were no sums received in the UK during the tax year in respect of income dealt with on the *Foreign* pages add a note in the 'Any other information' box on your Tax Return telling us you are claiming the remittance basis and complete the *Non-residence* pages. Where:

- you have transferred, or taken part in the transfer of, assets as a result of which income has become payable to a person abroad, or
- someone else has transferred, or taken part in the transfer of, assets as a result of which income has become payable to a person abroad, and you have received a benefit as a result of the relevant transactions

then Help Sheet 262 *Income and benefits from transfer of assets abroad* will help you decide if any income should be included on the *Foreign* pages. A person abroad includes an individual, the trustees of a settlement, a company or other person.

The *Foreign* pages should also be used for benefits from a UK trust that has either been, or has received income from, an overseas trust.

Contacts

Please phone:

- the number printed on page TR 1 of your Return
- the Helpline on **0845 9000 444**

- the Orderline on **0845 9000 404** for Help Sheets

or go to www.hmrc.gov.uk

Trusts etc.

If you were a beneficiary of a trust (excluding a 'bare' trust) or settlement, or the settlor of a trust or settlement whose income is deemed to be yours, complete the *Trusts etc.* pages.

If you received income from the estate of a deceased person do not complete the *Trusts etc.* pages if:

- what you were entitled to was a legacy of a fixed sum of money or a specific asset, or
- your legacy was paid with interest - the interest goes in box 2 on page TR 3 of your Tax Return, or
- that income came from a specific estate asset and can be entered elsewhere on your Return, for example, rents from an estate property.

Capital Gains

You must fill in the *Capital Gains Summary* pages **and** attach your computations if in the tax year:

- you disposed of chargeable assets which were worth more than £36,800, or
- losses are deducted from your chargeable gains, and your chargeable gains before losses and taper relief are more than £9,200, or
- no losses are deducted and your taxable gains after taper relief are more than £9,200, or
- you want to claim an allowable capital loss or make any other capital gains claim or election for the year.

In working out if the assets you disposed of were worth more than £36,800 use the market value of any assets you gave away or sold for less than full value and ignore the following:

- disposals of exempt assets such as private cars, shares held within Personal Equity Plans (PEPs) or Individual Savings Accounts (ISAs)
- disposals of assets to your spouse or civil partner (if you were living together at some time during the tax year)
- disposals of your own home where
 - it has been your only home during your ownership and was not used for any other purposes, for example, in your business
 - the house has been used as your home throughout your ownership (but you can ignore the last three years of ownership)
 - the garden and grounds disposed of at the same time do not exceed half a hectare.

In working out your total chargeable gains include any gains attributed to you (for example, because you are a settlor or beneficiary of a trust, or in certain cases where you are a member of a non-resident company).

If you are not UK domiciled and are taxable on the remittance basis, in applying the limits above in respect of overseas assets, include the proceeds and gains which were remitted to the UK in the tax year.

Non-residence etc.

If you consider yourself to be not UK resident, not ordinarily resident or not domiciled in the UK, or dual resident in the UK and another country, fill in the *Non-residence etc.* pages **first** (before any other pages).

Student Loan repayments

Repayments of Income Contingent Loans are collected by us (for new borrowers, from August 1998). Please contact us if:

- you receive notification after you have sent your Tax Return that your student loan has been fully repaid before 1 January 2009, or
- in our calculation of your tax and student loan repayment, the loan repayment exceeds the balance of the loan and you have not been notified that it has been paid in full.

If you made Student Loan repayments and received Statutory Sick Pay from us during 2007-08 please read the note for box 14, on page TRG 10.

Income

Contacts

Please phone:

- the number printed on page TR 1 of your Return
 - the Helpline on **0845 9000 444**
 - the Orderline on **0845 9000 404** for Help Sheets
- or go to www.hmrc.gov.uk

Joint savings and investments

The usual rule is - only enter **your share** of the income.

Married couples and civil partners

Income from investments held in joint names is usually treated as belonging to the two of you in equal shares and each of you will be taxed on half of the income. However, if you hold the investments in unequal shares and you are entitled to the income in those proportions you can make an election to be taxed on that basis - if you want to make an election please contact us. (Joint bank and building society accounts are held as 'joint beneficial owners' so unless you have legally changed the way the account is held you cannot make such an election for these accounts.)

If you hold shares in a 'close' company (and you will know if you do), jointly with your spouse or civil partner, the dividend income is taxed in proportion to your entitlement (which may not be 50:50).

Alternative finance receipts

If you have an investment with a bank or building society that, instead of paying you interest, pays you another kind of return (the bank or building society may call this payment an alternative finance return or profit share return) include the payment you receive in box 1 on page TR 3 if it is taxed, or box 2 if it is not.

Exclude

Exclude from your Tax Return:

- interest or dividends or bonuses from tax exempt investments, for example, PEPs and ISAs, unless something has happened to make the income taxable - for example, withdrawing more than £180 interest in one year from cash held in a PEP
- interest and terminal bonuses from Save As You Earn schemes
- Premium Bond, National Lottery and gambling prize winnings
- interest awarded by a UK court as part of an award of damages for personal injury or death
- interest from Ulster Savings Certificates (if you usually live in Northern Ireland and lived there when you bought the certificates or when they were repaid)
- Adoption Allowances paid under the provisions of the Adoption Allowance Regulation 1991 or schemes approved by the Secretary of State for Scotland under Section 51 Adoption (Scotland) Act 1988.

Include

You must include on your Tax Return, interest etc. received from:

- banks and building societies (including internet accounts) - current and deposit accounts (including those paying alternative finance receipts)
- UK authorised unit trusts and open-ended investment companies
- an invalid or voided PEP or ISA (as well as dividends, bonuses and other income)
- National Savings & Investments products
 - where tax is taken off before you receive it (such as First Option Bonds and Fixed Rate Savings Bonds) and
 - where no tax is deducted (Pensioners' Guaranteed Income Bonds and Easy Access Savings Accounts) but
 - exclude the first £70 interest from any remaining Ordinary Account, accumulated interest on Savings Certificates (including index-linked) and interest on Children's Bonus Bonds

- certificates of tax deposit
- loans to individuals and organisations
- credit unions and friendly societies
- Enterprise Zone Trusts (the rents should go on the *UK property* pages).

Include dividends from:

- UK companies
- UK authorised unit trusts, and
- UK open-ended investment companies.

Also include income from a purchased life annuity. Income will only be part of the payment you receive - check your payment certificate - do not put the rest of the payment on your Return. A purchased life annuity is not a retirement annuity, nor the result of contributions made to a personal pension plan.

If you are a beneficiary of a bare trust (that is you have an immediate, absolute title to (a share of) the income or capital of the trust) enter interest and dividends in boxes 1 to 4 as appropriate on page TR 3 - not on the *Trusts etc.* pages.

If you made gifts to any of your children who are under 18, and those gifts produce more than £100 income (before tax) in a tax year, you must include the whole of that income in your Return.

Interest from government stocks (gilt-edged securities), stock dividends and non-qualifying dividends, loans written off and gains on life insurance policies go on the *Additional information* pages enclosed in your Tax Return pack.

Take-overs, mergers and conversions of building societies

You may have to pay tax if you have received cash following the merger of two or more building societies, or if you have received cash or shares following the take-over or conversion of a building society by or to a company. The building society may tell you if there is tax to pay but if you need help, contact us.

If the payment is liable to Income Tax include it in box 1. If you are not sure include it in box 15 and give details in box 19 on page TR 6. If it is liable to Capital Gains Tax add it to any other chargeable capital gains and check whether you should be filling in the *Capital Gains Summary* pages (see page TR 2 of your Return and page TRG 3 of this guide).

Transfer of income from securities

If you sell or transfer the right to interest or dividends but do not dispose of the underlying security, that transferred income is treated as yours and should be included in box 2.

Contacts

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- the number printed on page TR 1 of your Return
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 - the Orderline on **0845 9000 404** for Help Sheets
- or go to www.hmrc.gov.uk

UK interest etc. and dividends

1

UK bank, building society, unit trust etc. interest/amount which has been taxed already – *the net amount after tax*

You will usually receive your interest etc. after tax (at 20%) has been taken off (deducted) by the payer, for example, the bank or building society or unit trust manager. What we want in box 1 is the net amount – that is, the interest etc. after tax was taken off – the amount that actually increased the balance in the account.

Bank statements or building society passbooks may describe this differently. Your statements may show three amounts – ‘gross interest’, ‘tax deducted’ and ‘net interest’. If so, it is a simple matter of copying the net interest figure to box 1. But some payers will just show gross interest and tax taken off (or deducted). The net interest is what you get by taking the tax taken off figure away from the gross interest. And some payers just show ‘net interest’ in your statement so all you have to do is copy that figure into box 1.

If you have more than one account add up all your net interest etc. figures and put the total in box 1.

2

Untaxed UK interest etc. (amounts that have not not been taxed at all)

If you have an account that pays you interest etc. without the payer deducting tax at all – a ‘gross paying account’ – enter that untaxed amount in box 2. (Do not use this box for the gross equivalent of box 1 – if you do, you will be taxed twice on the same income.)

3

Dividends from UK companies – *do not include the tax credit*

Your dividend voucher will show your holding of shares in the company, the dividend rate, the tax credit and the dividend payable. You will get this information even if your dividends are paid direct into your bank or through your investment broker. The only figure to enter on your Tax Return is the total of all dividend payments – do not add on the tax credits.

Include here all dividends from shares you acquired through employee share schemes. There is one exception and that is dividends used to buy more shares through an approved Share Incentive Plan, although you may have to include them if you take those shares out of the plan within three years. If you are not sure go to www.hmrc.gov.uk/shareschemes or contact us.

Dividends or distributions from UK Real Estate Investment Trusts (UK-REITs) which are paid out of the tax-exempt profits of the UK-REIT are known as Property Income Dividends. The amount that is taxed is the full amount of the Property Income Dividend. This should go in box 15 with any tax taken off in box 17.

Dividends from companies affected by the service company rules

If you are affected by the service company rules – you will know if you are – and the company has made a claim for the dividends not to be taxable on you and we have approved that claim, you may exclude those dividends from your Tax Return. If you are unsure of the present position please contact us.

Manufactured dividends

If you receive and manufacture dividends provide details in the ‘Any other information’ box, box 19 on page TR 6; do not include the dividends here.

4

Dividends from authorised unit trusts and open-ended investment companies

Enter the dividends as shown on your dividend voucher; do not add on the tax credit. If you have accumulation units or shares the dividend is automatically re-invested but you must still include the dividend in box 4.




If your total income (including interest) is below £5,225 you can register to have your interest etc. paid without tax being taken off. Phone the Helpline and ask for form R85.

Do not include any amount shown as 'equalisation'; it is a repayment of capital (and should be deducted from the cost of the units or shares when calculating capital gains).

5 Foreign dividends (up to £300)

If your only foreign income was taxed dividends you can enter them in box 5 (rather than complete the *Foreign* pages) - but only basic (10%) tax credit will be given when we process your Return. Enter the sterling equivalent of the dividend here and of the foreign tax deducted in box 6.

UK pensions, annuities and other State benefits received

 Do not include Attendance Allowance anywhere on your Tax Return

Exclude from boxes 7 to 12

- Attendance Allowance, bereavement payment, disability allowance
- State Pension credit
- additions to State Pensions or benefits because of dependent children
- Jobfinder's grant
- New Deal training allowance (but a wage from New Deal should be included on the *Employment* page)
- Employment Zone payments
- Maternity Allowance
- war widow's pension and some pensions paid to other dependants of deceased Forces and Merchant Navy personnel. (Contact us for more information about reductions in, or non-payment of, these pensions because of the payment of another pension or benefit)
- pensions and other payments for disability, injury or illness due to military service
- overseas pensions (these should go on the *Foreign* pages).

7 State Pension

Enter the full amount you were entitled to for the year, but take off:

- any addition for a dependent child
- the Christmas bonus
- the winter fuel payment
- any reduction in the payments, perhaps for time spent in hospital.


The figure to put in box 7 is the total of your weekly entitlements, even if you were paid monthly or quarterly. If you do not know the figure phone Pensions Direct on **0845 301 3011** and ask for a form BR735 for the year 6 April 2007 to 5 April 2008.

As well as your basic pension, the box 7 figure should include:

- any graduated pension
- the age addition if you are over 80
- increases paid by the Department for Work and Pensions to uprate a guaranteed minimum pension
- any addition for a dependent adult
- any extra pension paid because you deferred or temporarily gave up your State Pension.

Married women

You should include any State Pension payable to you because of your husband's National Insurance contributions.

 Read the note for box 14 on page TRG 10 to see which State Pensions should be entered in box 14, not box 7.

8 State Pension lump sum

If you delayed claiming your State Pension for at least 12 consecutive months (all of which fell after 6 April 2005) and chose to receive, during 2007-08, a one-off lump sum payment from the Department for Work and Pensions, enter in box 8 the payment before it was taxed (the gross amount). Enter in box 9 the tax taken off the payment.

10 Pensions (other than State Pension), retirement annuities and taxable triviality payments

Your pension payer will give you a P60 (End of year certificate) or similar statement. Add together all UK pensions (other than the State Pension) and retirement annuities, including those:

- from your, or your late husband's, wife's or civil partner's, employer
- from personal pension plans and stakeholder pension plans
- paid as unsecured pensions (income withdrawals) from any type of registered pension scheme
- from Additional Voluntary Contributions schemes (including Free-Standing Additional Voluntary Contributions)
- for injuries at work or for work-related illnesses
- from service in the Armed Forces (including a Survivor's Guaranteed Income Payment from the Armed Forces Compensation Scheme for widows, widowers, partners or surviving civil partners of deceased service personnel)
- from retirement annuity contracts or trust schemes (but purchased life annuities go in box 1 on page TR 3)
- taxable parts of lump sums you received instead of a small pension ('triviality payment' or 'trivial lump sum').

In box 19 on page TR 6, please provide details of the payers of these pensions and annuities, the amounts paid and the tax deducted. We need this information for your PAYE tax code for the year to 5 April 2009.

Do you receive a pension following retirement because of a work-related illness or injury at work? If you do, and your pension is more than it would have been had you retired, at the same time, for health reasons not caused by your work, the extra amount is not taxable. (This does not apply to any pension paid under a registered pension scheme.)

10% Deduction

If you receive a UK pension for former service to an overseas government, only 90% of the basic pension will be taxable in the UK, if certain conditions apply. The pension must be paid:

- by, or through, any public department, officer or agent of the government of the overseas territory
- to a person who has been employed in the service of the Crown or in service under the government of the territory concerned (or to that person's widow, widower, surviving civil partner, child, relative or dependent).

The territories are:

- any country forming part of Her Majesty's dominions
- any Commonwealth country (excluding the UK)
- any territory under Her Majesty's protection.

You may receive more than the basic pension but it is only the basic amount that qualifies for the 10% deduction.

Contacts

Please phone:

- the number printed on page TR 1 of your Return
 - the Helpline on **0845 9000 444**
 - the Orderline on **0845 9000 404** for Help Sheets
- or go to www.hmrc.gov.uk

11 Tax taken off box 10

Enter in box 11 the total tax taken off all your other pensions etc. If your P60 (or equivalent end of year certificate) shows that tax was refunded to you please put a minus sign in the box provided, before the tax figures.

12 Taxable Incapacity Benefit

Not all Incapacity Benefit is taxable. It is not taxable in the first 28 weeks of incapacity. It is also not taxable if your incapacity began before 13 April 1995, and Invalidity Benefit would previously have been payable.

The P60(IB) provided by the Department for Work and Pensions (by 31 May 2008) tells you how much of your benefit is taxable. If you stopped claiming before 5 April 2008 you will have been given either a form P45(IB)(Part 1A) or P45 (Part 1A)(IB)(O); the taxable amount will be shown on either form, as will any tax taken off (to go in box 13).

14 Total of any other taxable State Pensions and benefits

Include in box 14:

- Widow's Pension or Bereavement Allowance*
- Widowed Mother's or Widowed Parent's Allowance*
- Industrial Death Benefit Pension*
- Carer's Allowance*
- Jobseeker's Allowance
- Statutory Sick, Maternity, Paternity and Adoption Pay - but only if paid by us (if paid by your employer include it on the Employment page).

*But you should exclude any additional amounts paid for child dependency or child allowance.

Statutory Sick Pay and Student Loan repayments

If you:

- have completed the Student Loan boxes (boxes 1 and 2) on page TR 2 of the Tax Return, and
- made Student Loan repayments during 2007-08, and
- included Statutory Sick Pay paid by us (not by your employer) in box 14.

please enter, separately, the amount of Statutory Sick Pay in the 'Any other information' box, box 19 on page TR 6.

Other UK income not included on supplementary pages

15 Other taxable income

There are many kinds of income that could be included in box 15; here are just a few examples:

- casual earnings
- commission
- freelance income
- dividends or distributions from Real Estate Investment Trusts (UK-REITs), paid out of the tax exempt profits of the UK-REIT, known as Property Income Dividends (PIDs)
- business receipts where your business has ceased, such as
 - bad debts recovered, or
 - royalties for contracts made while the business was still running, or
 - receipts to be taken into account following a change in accounting practice which would not otherwise be taxed over the life of your business

- payments under a personal insurance policy for sickness or disability benefits if you continue to be covered by a former employer's permanent health insurance scheme. (If you contributed to the premiums paid by your former employer, the benefits arising from your contributions will be exempt)
- unauthorised unit trusts
- taxable annual payments.

Generally, if you are not sure what income may be included here, please contact us. This section **must not** be used for income (or gains) that should be returned on supplementary pages.

16 **Total amount of allowable expenses**

Allowable expenses are those which:

- had to be spent solely to earn the income
- were not spent for private or personal reasons
- were not spent on capital items, such as a computer.

If the expenses exceed the income the result is a loss, which can be carried forward to a subsequent year. Some losses may be set against other types of income you may have included in box 15. There are rules about setting off these losses; Help Sheet 325 *Other taxable income* explains what can be set-off.

18 **Benefit from pre-owned assets**

Box 18 refers to the Income Tax charge on benefits received where you have owned or contributed to the acquisition of property (pre-owned assets).

Property here means land and buildings, personal possessions (for example, works of art, furniture or antiques) and anything else held in a settlement.

You may have to pay tax if you:

- occupied land without paying a full market rent for it, or
- used or enjoyed personal possessions without paying fully for them, or
- could benefit from settled property but are not entitled as of right to the income and, at some time since 17 March 1986, you
- owned the property you are now benefiting from, or
- owned and disposed of another property and used the proceeds of that disposal to acquire the property you are now benefiting from, or
- gave someone else property, including cash, and they used it to acquire, directly or indirectly, the property you are now benefiting from.

You will not have to pay the Income Tax charge on the benefit if:

- the property you are benefiting from now could be liable to Inheritance Tax when you die (which includes 'gifts with reservation of benefit' for Inheritance Tax purposes), or
- the total benefit for the year is £5,000 or less, or
- you gave cash that directly or indirectly funded the acquisition of the property but the gift was made before 6 April 1998.

The amount of benefit is:

- the annual open market rent you could obtain if you let the land (including buildings), and/or
- 6.25% of the capital value of personal possessions and other assets.

If you disposed of, or contributed to, only part of the property that you now benefit from or if you have only benefited for part of the year, the charge is reduced.

Contacts

Please phone:

- the number printed on page TR 1 of your Return
 - the Helpline on **0845 9000 444**
 - the Orderline on **0845 9000 404** for Help Sheets
- or go to www.hmrc.gov.uk

Any other information

Please say, in box 19 on page TR 6, how you worked out the benefit or charge that you are now entering in box 18.

If the benefit is from a settlement and tax has been paid on the settlement income, deduct that tax from the benefit you are entering in box 18 and provide full details in box 19 on page TR 6.

If you need help with possible exemptions or exclusions from the charge or how to work out the benefit go to www.hmrc.gov.uk/poa or ring the Probate and Inheritance Helpline on **0845 302 0900**.

You do not have to pay this Income Tax charge if you elect for your estate to pay the Inheritance Tax on the property when you die. Full details about elections, including how and when to elect and the form to use, are available at Part 3 of the detailed guidance at www.hmrc.gov.uk/poa You can also get the form of election IHT500 and its guidance notes IHT501 from **0845 234 1000** or **0845 302 0900**.

Tax reliefs

Paying into registered pension schemes and overseas pension schemes

If you are a UK individual who is building up benefits in a registered pension scheme, you can usually have tax relief on your payments (your contributions or those of someone else, other than your employer, on your behalf) into that scheme.

You must:

- have taxable UK earnings, such as employment income or profits from self-employment, or
- be resident in the UK for some time during the tax year, or
- have been UK resident at some time in the five preceding years and when you joined the pension scheme, or
- have earnings from overseas Crown employment, taxable in the UK (or your spouse does).

The tax relief can be claimed for the year the contributions are made. No tax relief is given for contributions made after you reach the age of 75.

You may have a life assurance policy in your registered pension scheme. Not all life assurance policies qualify for tax relief. Your pension provider will be able to tell you if your payments do not qualify for tax relief. If your payments do not qualify for tax relief put nothing on this Tax Return.

For further information ask for Help Sheet 347 *Personal term assurance contributions to a registered pension scheme*.

Limits to relief

The maximum amount on which you can claim relief is either:

- £3,600, or, if higher
- the amount of your taxable UK earnings for the year.

The tax relief for contributions up to £3,600 that are more than your taxable UK earnings can only be given if the pension scheme is a 'relief at source' scheme (see below).

Your pension scheme chooses how you get your tax relief; there are three ways.

Payments deducted from your pay before it is taxed (the net pay arrangement).

If your payments to your employer's occupational pension scheme (or any associated Additional Voluntary Contributions) are deducted from your pay before it is taxed you will already have received your tax relief. Put nothing on this Tax Return.

Relief at source

1 Payments to registered pension schemes

Under 'Relief at source' arrangements, payments to registered pension schemes are made after tax relief at the basic rate (in 2007-08, 22%). The pension provider will have claimed basic rate tax relief on your behalf and added it to your pension fund. You will have made a 'net' payment. You should enter the gross amount in box 1; that is, the amount you paid plus the tax relief. These amounts may be on any pension certificate or receipt you get from the administrator, or you can work it out by dividing the amount you actually paid by 78 and multiplying the result by 100.

Example

You paid £780 into your pension fund. You should enter £1000 in box 1, (£780 divided by 78 and multiplied by 100), which is your net payment plus the tax relief of £220 (£1,000 at 22%).

If you pay tax at 40% you are entitled to further tax relief. We will work it out and give you credit in your tax calculation.

Payments made in full

2 Payments to a retirement annuity contract

If you hold a retirement annuity contract and the retirement annuity provider does not operate the relief at source system (they do not claim the basic rate tax relief on your behalf) enter your total 2007-08 payments. We will work out the tax relief to give you credit in your tax calculation.

3 Payments to your employer's scheme which were not deducted from your pay

If you made payments to an employer's registered pension scheme and no tax relief was given at the time of payment, you can claim relief for them now by entering in box 3 the total amount you paid in the tax year. We will work out the tax relief and give you credit in your tax calculation.

This may occur when:

- your contributions to your employer's occupational pension scheme were more than your earnings from that employment, or
- your employer was unable to deduct the contributions from your pay before taxing it (perhaps because your payment was made close to 5 April), or
- you are not an employee but you are a member of a public services pension scheme or a marine pilots' fund, or
- you are a member of an occupational pension scheme but contributions were made on your behalf by someone else (who was not your employer).

4 Payments to an overseas pension scheme

If you make payments (which were not deducted from your pay before tax) to an overseas pension scheme which is not a UK registered pension scheme you may be entitled to tax relief. If you are eligible for migrant member relief, transitional corresponding relief or relief under a Double Taxation Agreement, enter the amount that qualifies for relief in box 4.

Contacts

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- the number printed on page TR 1 of your Return
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 - the Orderline on **0845 9000 404** for Help Sheets
- or go to www.hmrc.gov.uk

Charitable giving

Gift Aid

Gift Aid is a tax relief for gifts of money to UK charities and Community Amateur Sports Clubs (CASCs). The charity or CASC will ask you to give a declaration that you pay UK Income Tax and/or Capital Gains Tax - they can then claim tax back from us. If you have not paid an amount of Income or Capital Gains Tax equal to the amount the charity or CASC claims back on your gift, we will ask you to pay the difference (usually by including it in your tax calculation).

If you have been making charitable payments under a deed of covenant since before 6 April 2000 those payments automatically come under Gift Aid. If you have entered into a deed since 6 April 2000 the charity should have asked you to make a declaration that you pay UK Income Tax or Capital Gains Tax.

If you pay tax at the higher rate you are entitled to tax relief - the calculation works it out for you.

If you are 65 or over, your Gift Aid payments could reduce your tax bill so make sure you fill in box 1 on page TR 1 - we need your date of birth to work out your correct tax-free personal allowances.

5 Gift Aid payments made in the year to 5 April 2008

Enter the actual amounts given or covenanted; do not add on any tax relief that you think the charity will obtain. Do not include any payments under Payroll Giving (in box 5 or anywhere else on your Return); those payments are taken off your salary before your employer taxes it. If you asked us to give any 2006-07 tax repayment to charity (through your 2006-07 Tax Return) and you ticked the box for Gift Aid to apply, that payment should be included in your box 5 figure.

6 Total of any 'one-off' payments in box 5

To help us get your PAYE tax code right, if you have one, enter in box 6 any 'one-off' payments included in box 5. These will be Gift Aid payments made in the year to 5 April 2008 that you do not intend to repeat in the year to 5 April 2009.

7 Gift Aid payments made in the year to 5 April 2008 but treated as if made in the year to 5 April 2007

If you have already asked us to treat payments made in the year to 5 April 2008 as if they had been made in the year to 5 April 2007 enter those payments in box 7.

8 Gift Aid payments made after 5 April 2008 but to be treated as if made in the year to 5 April 2008

You can ask us to treat Gift Aid payments, made between 6 April 2008 and the date you send us your Return (assuming you send it back by the filing deadline), as if they were made in the year to 5 April 2008. You might want to do this if you know you will not be paying higher rate tax this year but you know you did (or will do) in the year to 5 April 2008. (You cannot do this on an amended Return.)

9 Value of any shares or securities gifted to charity

You can claim tax relief for any qualifying shares and securities gifted, or sold at less than their market value, to charities. Qualifying shares and securities are:

- those listed or dealt in on a recognised stock exchange
- units in an authorised unit trust
- shares in an open-ended investment company
- an interest in an offshore fund.

Contacts

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Enter in box 9 the value of the net benefit to the charity of the shares or securities minus any amounts or benefits received from the charity. Add to that value any incidental costs you bear in connection with the transfer, such as brokers' fees or legal fees.

The net benefit to the charity is usually the market value of the qualifying investment. But special rules apply if the charity is placed under **any obligation in connection with the transfer to it of the investment** - ask the Orderline for Help Sheet 342 *Charitable giving* or contact us if you need further information.

10

Value of any land and buildings gifted to charity

You can claim tax relief for any gift, or sale at less than market value, to a charity of a 'qualifying interest in land', that is, the whole of your beneficial interest in that freehold or leasehold land in the UK.

Enter in box 10 the value of the net benefit to the charity of the land minus any amounts or benefits received from the charity (and see the final paragraph of the notes for box 9). Add to that value any costs you bear in connection with the gift or sale, such as legal or valuer's fees.

The charity must give you a certificate specifying the land and interest it has accepted from you.

Blind person's allowance

12

Enter the name of the local authority or other register

The local authority will enter your name on their register of blind people on the production of an ophthalmologist's certificate.

If you live in Scotland or Northern Ireland, local authorities are not obliged to keep registers of blind people, although some do, but you can claim the allowance if your eyesight is so bad you cannot do any work for which eyesight is essential. Your eye specialist will normally certify you blind before you are entitled to this allowance. Write 'Scotland' or 'Northern Ireland' in box 12.

If you were registered for the first time after 5 April 2008 you may still be entitled to claim on this Tax Return if you have evidence that your sight condition existed in the year to 5 April 2008.

13

If you want your spouse's, or civil partner's, surplus allowance

If your spouse or civil partner has claimed blind person's allowance but does not have enough taxable income to use all the allowance you can have the surplus by entering 'X' in box 13.

14

If you want your spouse, or civil partner, to have your surplus allowance

If you claim the allowance but cannot use it all, you can give the balance to your spouse or civil partner by entering 'X' in box 14.

Service companies

1

Total amount of any income included anywhere on this Tax Return, derived from the provision of your services through a service company

Complete this box if you provided your services through a service company. You provided your services through a service company if:

- you performed services (intellectual, manual or a mixture of the two) for a client (or clients); and

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 - the Orderline on **0845 9000 404** for Help Sheets
- or go to www.hmrc.gov.uk

- the services were provided under a contract between the client(s) and a company of which you were, at any time during the tax year, a shareholder; and
- the company's income was, at any time during the tax year, derived wholly or mainly (that is, more than half of it) from services performed by the shareholders personally.

Do not complete this box if all the income you derived from the company was employment income.

Example

Services are provided through a service company as described above:

Salary received from the service company (before tax)		£15,000
Dividends received from UK companies (including tax credit)		
- from the service company	£50,000	
- from a shares portfolio	£5,000	£55,000
Total		£70,000
Amount to be entered (excluding the shares portfolio dividends) in the the service companies box (box 1 on page TR 4)		£65,000

Finishing your tax return

Calculating your tax

If you want to work out your tax bill the *Tax Calculation Summary* pages and their notes (available from the Orderline) will take you through the process. If you want to show us the result of your calculation please enclose the *Tax Calculation Summary* pages with your Tax Return.

But if all you want is a **very rough** idea of how much tax will be due, or may be repayable, for the year to 5 April 2008, use the rough guide on page TRG 17.

So long as you send us your paper Tax Return by **31 October 2008**, we guarantee to tell you if there is any tax to pay before the **payment date** of 31 January 2009.

If you have not enclosed the *Tax Calculation Summary* pages (or if you have and we disagree with your figure) we will send you our tax calculation which will also tell you if you have to make payments on account for the year to 5 April 2009.

A statement will follow, with a payslip if you have tax to pay.

If we send you a repayment, after we have processed your form, it will be based on the information you entered on your Tax Return. This does not mean we have checked your Return in detail or that we have accepted the information as correct and complete. If, at a later date, we find that something was incorrect we will ask for any over-repayment to be returned.

Tax refunded or set-off

1

If you have had any 2007-08 Income Tax refunded or set-off

This could be a repayment of CIS deductions (if you work in the construction industry), PAYE tax or tax paid on savings income. Or it could be an amount we have reallocated to go against an existing debt.

A very rough guide to your tax bill

1 Add up all your income , excluding any UK savings income (interest etc. received) or company dividends	1 £
2 Add together	
• retirement annuity premiums (box 2 on page TR 4)	£ <input type="text"/>
	+
• value of shares, securities, land gifted to charity	£ <input type="text"/>
	+
• tax free personal allowance of	£ <input type="text"/>
– £5,225 (if you are under 65), or	+
– £7,550 (between 65 and 74 and total income below £20,900), or	£ <input type="text"/>
	+
– £7,690 (75 and over and total income below £20,900)	£ <input type="text"/>
	+
• blind person's allowance, if claimed, of £1,730	£ <input type="text"/> = 2 £
3 Take 2 away from 1	3 £
4 Work out the tax due on 3:	
• the first £2,230 x 10%	£ <input type="text"/>
	+
• the next £32,370 x 22% (but £32,370 can be increased by any personal pension payments and grossed up Gift Aid (box 5 on page TR 4 x 100/78)	£ <input type="text"/>
	+
• remainder x 40%	£ <input type="text"/> = 4 £
5 If you are taxable at 40% , add on further tax due on savings income and dividends	
• taxed interest (box 1 on page TR 3 x 100/80) x 20%	£ <input type="text"/>
	+
• dividends and tax credits x 22.5%	£ <input type="text"/>
	+
• untaxed interest x 40%	£ <input type="text"/> = 5 £
6 Add 4 + 5 together	6 £
7 If you are self-employed or in partnership work out Class 4 NICs on (profits minus £5,225) x 8%	7 £
8 Capital Gains Tax - box 8 of Capital Gains Summary pages x 40% (if you are taxable at 40%) or box 8 x 20% (if you are not taxable at 40%)	8 £
9 Add 6 + 7 + 8 together	9 £
10 Take away tax paid - get the figures from your P60/P45 and any tax deducted from trading income (for example, subcontractor deductions)	10 £
11 Finally take box 10 away from box 9 = Tax bill	11 £

This is not precise by any means (and takes no notice of married couple's allowance, the collection of student loans or foreign tax credit relief) but it will give you an indication of whether we owe you tax or you will have tax to pay by 31 January 2009.

If you have not paid enough tax

2 If you owe tax for 2007-08 and have a PAYE tax code

If you owe tax of up to £2,000 we will try and collect it through your 2009-10 PAYE tax code, if you have one. If you do not want us to do that, and prefer to pay any amount owing by 31 January 2009, put 'X' in the box.

3 If you are likely to owe tax for 2008-09 on income other than employed earnings or pensions

If you have included any of the following types of income in this Tax Return:

- savings or investments
- property
- casual earnings, or
- commission

and you expect to receive such income in this tax year (2008-09) there are two ways of paying the tax that will be due for 2008-09.

We can estimate the amount of income you are likely to receive (based on what is on this Tax Return) and work out the tax that will become due. We can then add it to the tax your employer or pension provider takes from your earnings or pension. We will do this by amending your PAYE tax code so you pay some of the tax due each time you are paid. This way you should get a smaller tax bill at the end of the tax year or have nothing more to pay on this income.

If the amounts of income are estimated to exceed £10,000 we would not normally amend your PAYE tax code for the excess amount above £10,000 - unless you tell us you would like to pay all of the tax in this way.

If you would like us to collect your 2008-09 tax this way there is nothing for you to do now; leave box 3 blank. We will automatically change your 2008-09 PAYE tax code.

Alternatively, you can pay the tax direct to us, after you have completed your Tax Return for 2008-09. You will either have to make a single payment by 31 January 2010, or in certain circumstances we may ask you to make two payments on account of your eventual tax bill, one by 31 January 2009 and one by 31 July 2009 (with any balancing payment due by 31 January 2010). If you prefer to pay this way, please put 'X' in box 3.

Go to www.hmrc.gov.uk/sa/adinfhhelp.htm for more information about these two methods of paying tax. How you complete box 3 now will override any previous arrangement we have made.

Contacts

Please phone:

- the number printed on page TR 1 of your Return
 - the Helpline on **0845 9000 444**
 - the Orderline on **0845 9000 404** for Help Sheets
- or go to www.hmrc.gov.uk

If you have paid too much tax

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to
8

Repaying overpaid tax directly into your preferred bank or building society account is safe and efficient, for you and us. But please take care when filling in boxes 4 to 8, particularly when entering your account number and sort code (the repayment could go astray if you make a mistake). Only fill in box 8 if you have asked us to send a repayment to your building society.

If an amount to pay is becoming due in the near future we will generally set-off any repayment against that liability.

We will usually carry forward amounts below £10 and set them against your next tax bill but, if you ask us, we will repay even small amounts.

If you ask us to repay your nominee any other repayments for the year to 5 April 2008 will also go to that person unless you make further contact.

Contacts

Please phone:

- the number printed on page TR 1 of your Return
 - the Helpline on **0845 9000 444**
 - the Orderline on **0845 9000 404** for Help Sheets
- or go to www.hmrc.gov.uk

If you have a bank or building society account but leave boxes 4 to 8 blank, we will not be able to make a repayment until you contact us.

If you would like us to send some, or all, of your repayment to a charity of your choice, you can use the *Giving your tax repayment to charity* form enclosed in your Tax Return pack. The front page of the form tells you what additional information you will need. The maximum amount we can send is the total value of your repayment (including any previous year overpayment still held on your Self assessment account), so you will not receive an additional tax bill if you put down an amount which is higher than your actual repayment.

You can add 25% to the value of your donation at no extra cost to you using Gift Aid. The charity can then claim back basic rate tax on the amount you give. You should only use Gift Aid if you expect to pay enough UK Income Tax or Capital Gains Tax in the **current** tax year (not the Tax Return year) to cover the amount of tax the charity will claim back. If you do not pay enough tax in the current tax year then we will ask you to pay the difference (usually by including it in the following year's tax calculation).

9 If you do not have a bank or building society account

The only time we will send a cheque to your home address is if you do not have a bank or building society account - which means you will have to open one to get your repayment. There are many simple accounts available now so it should not be difficult to open one. If you have a problem with this, please contact us.

10 If you have entered a nominee's name in box 5

If you would like us to make the repayment directly to your nominee's bank account, enter the details of the nominee's bank account in boxes 4 to 8, and fill in boxes 11 to 14 as appropriate. If you do not know the nominee's bank account details and would like the repayment to be made by cheque, leave box 4 and boxes 6 to 8 blank. The repayment will not be made automatically and there may be a short delay whilst we process the repayment.

Your tax adviser's name

15 Your tax adviser's name

Please enter your tax adviser's name, but if they work for a firm or a company, enter the firm or company name.

If you want us to discuss your tax affairs with your adviser (your accountant, tax adviser, friend or relation) you must first give us your authority, separately in writing or online, to do this. Entering their details in boxes 15 to 18 or in the 'Any other information' box will **not** be taken as that authority.

Signing your form and sending it back

20 If this Tax Return contains provisional or estimated figures ***Provisional figures***

Do not miss the filing deadline because you are waiting for final figures. Instead provide provisional figures and make sure you send the final figures as soon as you can. You could be charged a penalty if you did not have good reasons for supplying provisional figures or you provided unreasonable ones. We do not consider:

- pressure of work (yours or your tax adviser's)
- the complexity of your affairs

to be good reasons for using provisional figures. Give details of the box numbers and Return sections in the 'Any other information' box, box 19 on page TR 6 of the Return.

Estimates (including valuations)

Estimates and valuations are different and sometimes they may not be replaced at a later date. Identify these figures – either by putting 'X' in a specific box if asked to do so, or by providing information about them in the 'Any other information' box, box 19. Do not put 'X' in box 20.

If you consider your estimates to be reliable, for example, some private proportions of business expenses, there is no need to draw attention to them.

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to
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If you have signed on behalf of someone else

These will be exceptional circumstances.

The law allows an executor to sign a Return for the period from 6 April up to the date of the deceased's death.

The following persons are authorised to complete a Return on behalf of someone who is not mentally capable of understanding it:

- a Receiver appointed by the Court of Protection (England and Wales)
- a Curator Bonis appointed by the Office of the Accountant of Court (Scotland)
- a Controller appointed by the Office of Care and Protection (Northern Ireland)
- an Attorney appointed under an Enduring Power, registered in the appropriate court, or
- any person so authorised by any of the above courts.

If you have not previously supplied evidence of your appointment please enclose documentation with this Return.

If you have not sent back your paper Tax Return by 31 October and you do not file online by 31 January, you may have to pay a £100 penalty. To file online go to www.hmrc.gov.uk and from 'Do it online' select 'Self Assessment'.

If you send a paper Tax Return that is late, you cannot avoid the late filing penalty by filing an online Tax Return as well.

In December we will send you a reminder with a payslip. If you work out that tax is due, send the full payment, using the payslip, to reach us by 31 January 2009. If you do this, it will ensure your £100 penalty is reduced to nil. It will also minimise any interest and possible surcharge you might be asked to pay.

What happens next

After it has been processed, we may check your Return in more detail, against other information we know about you, for example, from your employer or your bank. If you realise you have got something wrong, or have missed something off your Return, let us know at once. We will help you sort it out.

If your Return turns out to be incorrect and you have paid too much tax, we will repay you with interest. If it is incorrect and you have not paid enough, we will ask for more and with interest and possibly penalties (but only if you have been fraudulent or negligent). False information could also lead to prosecution.

Contacts

Please phone:

- the number printed on page TR 1 of your Return
 - the Helpline on **0845 9000 444**
 - the Orderline on **0845 9000 404** for Help Sheets
- or go to www.hmrc.gov.uk

Filing deadline – reminder

Help Sheets are available from the Orderline on 0845 9000 404 or you can download them from www.hmrc.gov.uk

For page TR 3 of the Tax Return

Help Sheet 310 War widow's and dependant's pensions

For page TR 4 of the Tax Return

Help Sheet 347 Personal term assurance contributions to a registered pension scheme

For the Additional information pages

Help Sheet 237 Community Investment Tax Relief - Relief for individuals

Help Sheet 320 Gains on UK life insurance policies

Help Sheet 325 Other taxable income

Help Sheet 340 Interest and alternative finance payments eligible for relief on qualifying loans and alternative finance arrangements

Help Sheet 341 Enterprise Investment Scheme - Income Tax relief

Help Sheet 342 Charitable giving

Help Sheet 343 Accrued Income Scheme

Help Sheet 344 Exempt employers' contributions to an overseas pension scheme

Help Sheet 345 Pensions - Tax charges on any excess over the Lifetime Allowance and the Annual Allowance, and on unauthorised payments

Help Sheet 346 Pension savings tax charges - guidance for members of overseas pension schemes that are not UK registered pension schemes

For the Employment page

Help Sheet 201 Vouchers, credit cards and tokens

Help Sheet 202 Living accommodation

Help Sheet 203 Car benefits and car fuel benefits

Help Sheet 205 Seafarers' Earnings Deduction

Help Sheet 206 Capital allowances for employees and offices holders

Help Sheet 207 Non-taxable payments or benefits for employees

Help Sheet 208 Payslips and coding notices

Help Sheet 210 Assets provided for private use

Help Sheet 211 Employment - Residence and domicile issues

Help Sheet 212 Tax equalisation

Help Sheet 213 Payments in kind - assets transferred

For the Self-employment pages

- Help Sheet 220** More than one business
- Help Sheet 222** How to calculate your taxable profits
- Help Sheet 224** Farmers and market gardeners
- Help Sheet 227** Losses
- Help Sheet 229** Information from your accounts
- Help Sheet 232** Farm stock valuation
- Help Sheet 234** Averaging for creators of literary or artistic works
- Help Sheet 236** Foster carers and adult placement carers
- Help Sheet 238** Revenue Recognition in Service Contracts - UITF 40

For the Lloyd's underwriters pages

- Help Sheet 240** Lloyd's underwriters

For the UK property pages

- Help Sheet 223** Rent a Room for traders
- Help Sheet 250** Capital allowances and balancing charges in a rental business
- Help Sheet 251** Agricultural land

For the Foreign pages

- Help Sheet 260** Overlap
- Help Sheet 261** Foreign tax credit relief: capital gains
- Help Sheet 262** Income and benefits from transfers of assets abroad and income from Non-Resident Trusts
- Help Sheet 263** Foreign tax credit relief
- Help Sheet 321** Gains on foreign life assurance policies

For the Trusts etc. pages

- Help Sheet 270** Trusts and settlements - income treated as the settlor's

For the Capital Gains Summary pages

- Help Sheet 276** Incorporation relief
- Help Sheet 277** Trusts with settlor interest and trusts for the vulnerable: taper and losses
- Help Sheet 278** Temporary non-residents and Capital Gains Tax
- Help Sheet 279** Taper relief
- Help Sheet 280** Rebasing - assets held at 31 March 1982
- Help Sheet 281** Husband and wife, civil partners, divorce, dissolution and separation
- Help Sheet 282** Death, personal representatives and legatees
- Help Sheet 283** Private residence relief
- Help Sheet 284** Shares and Capital Gains Tax

Help Sheet 285	Share reorganisations, company take-overs and Capital Gains Tax
Help Sheet 286	Negligible value claims and Income Tax losses on disposals of shares you have subscribed for in qualifying trading companies
Help Sheet 287	Employee share and security schemes and Capital Gains Tax
Help Sheet 288	Partnerships and Capital Gains Tax
Help Sheet 290	Business asset roll-over relief
Help Sheet 292	Land and leases, the valuation of land and Capital Gains Tax
Help Sheet 293	Chattels and Capital Gains Tax
Help Sheet 294	Trusts and Capital Gains Tax
Help Sheet 295	Relief for gifts and similar transactions
Help Sheet 296	Debts and Capital Gains Tax
Help Sheet 297	Enterprise Investment Scheme and Capital Gains Tax
Help Sheet 298	Venture capital trusts and Capital Gains Tax
Help Sheet 299	Non-resident trusts and Capital Gains Tax
Help Sheet 301	Calculation of the increase in tax charge on the capital gains from non-resident, dual resident and immigrating trusts

For the Non-residence etc. pages

Help Sheet 300	Non-residents and investment income
Help Sheet 302	Dual residents
Help Sheet 303	Non-resident entertainers and sports persons
Help Sheet 304	Non-residents - Relief under Double Taxation Agreements

Further information

If you have a complaint

For information about our complaints procedures go to www.hmrc.gov.uk and select *Contact us* and then go to *Complaints*.

How we use your information

Data Protection Act

HM Revenue & Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits to

- check the accuracy of information
- prevent or detect crime
- protect public funds.

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue & Customs unless the law permits us to do so. For more information go to www.hmrc.gov.uk and look for *Data Protection Act* within the *Search* facility.

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

Issued by

Customer Information Delivery

December 2007 © Crown Copyright 2008

Printed in the U.K. by Adare Group. HMRC 12/07 5010072



**HM Revenue
& Customs**