HM Revenue & Customs

How to fill in your Short Tax Return

Including

- 'Who can use the Short Tax Return?' on page 1.
- 'Who cannot use the Short Tax Return?' on page 2.

Contents

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.

We want filing your Tax Return to be easy. Choose whether to file the full Tax Return online (you will be guided to the parts that apply to you) or to fill in the paper Short Tax Return.

Online filing

Why not use Self Assessment Online to file your Tax Return? It is simple to use, has a built-in checking facility and does the calculations for you. We will send you an immediate acknowledgment confirming receipt and, if we owe you money, you will get it back more quickly than if you file a paper Tax Return. Go to **www.hmrc.gov.uk** and under *do it online* select *Self Assessment*.

Using the Short Tax Return

Based on our records for you, we think you will be able to use this form, but it is up to you to make sure that you can - so please read on.

This guide will help you fill in your Short Tax Return. It does not have box by box notes - only notes for boxes you might need help with or want more information about. Sometimes we will refer you to some other notes or a Help Sheet, available from **www.hmrc.gov.uk** or the Orderline on **0845 9000 404**. But if you need more help with anything on the Return, please contact us.

Please do not fold the Return as it will be processed through a machine.

Who can use the Short Tax Return?

If you had one or more of the following kinds of income in the year from 6 April 2008 to 5 April 2009, you can probably use this form - but please also read 'Who cannot use the Short Tax Return?' on the next page to make sure.

Contacts

Please phone:
- the number printed on page 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**

Use this form if you:
- were an employee and were paid wages or a salary, or received taxable benefits or expense payments. It does not matter if you had more than one job in the year
- were self-employed, that is, you worked for yourself and not for an employer, and your turnover (money earned before expenses) was below £30,000. But please check the 'Who cannot use the Short Tax Return?' paragraph on the next page, too
- received a UK pension (State, occupational or private) or an annuity
- received taxable State benefits - for example, Jobseeker's Allowance
- received UK property income below £15,000, for example, rents, including letting a room in your own home (but excluding furnished holiday letting)
- received taxable income from UK savings, for example, interest from a bank or building society, taxable National Savings & Investments income, company dividends or dividends and interest from authorised unit trusts and open-ended investments companies.

Who cannot use the Short Tax Return?

You must **not** use the Short Tax Return if, in the year 6 April 2008 to 5 April 2009, you:

- were a company director
  - unless the company was set up for charitable purposes, or is non-profit-making and does not trade, and does not pay you in any way or provide any company benefits
- received a lump sum from your employer (or a former employer) unless it was a redundancy payment below £30,000
- received a State Pension lump sum
- were self-employed and
  - had more than one business, or
  - your turnover was £30,000 or more, or
  - you changed accounting date, or
  - you have business losses that you want to set off against non-business income, or against an earlier year's tax
- were in partnership
- had any taxable income from securities options, share options, shares (excluding dividends) or share related benefits
- received income from property of £15,000 or more, or the income was from furnished holiday letting
- received gains (or a trust to which you contributed received gains) from policies and contracts taken out with a life insurer
- received income from abroad (unless this was only a small amount of taxed foreign dividends, up to £300)
- received income from the estate of a deceased person or received, or are treated as having received, income, benefits or gains from a trust or settlement
- are treated as receiving a benefit because you use property you previously owned, or have given or lent funds to finance the acquisition of such property, but do not pay fully for that use (referred to as 'pre-owned assets')
- were not resident, 'not ordinarily resident' or not domiciled in the UK (please phone us if you are not sure if this applies to you).

And you will not be able to use this Tax Return if you:

- want to defer, or have deferred, some of your Class 4 National Insurance contributions because you are employed as well as self-employed, or
- unusually, have income losses that you wish to set against capital gains, or
- are repaying your Student Loan, or
- were a party to one or more disclosable tax avoidance schemes.

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If you cannot use the Short Tax Return

Look through the form – you should not use it if you cannot find a box for something you think should go on your Tax Return – read on.

Please phone the number on page 1 of your Return to say that you cannot use the Tax Return we sent you, tell us why (so we can update your records) and we will send you the full Tax Return.

Filing deadlines

By law you are required to make a return of your taxable income and capital gains, and any documents asked for, for the year from 6 April 2008 to 5 April 2009.

Your Tax Return must be filed by:
- 31 October 2009 - if you are going to send us a paper Return, or
- 31 January 2010 - if you are going to file online.

You will be charged a £100 penalty if we do not receive your Tax Return by the appropriate deadline. If you send a paper Tax Return that is late, you cannot avoid the late filing penalty by filing an online 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 2010. 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.

Filling in the Short Tax Return

If this Return is appropriate for you, collect your tax or business records and follow the completion instructions on page 1 of the form. Please do not use correcting fluid if you make a mistake - the Return has to go through a machine (that is why we ask you to keep it flat). Keep your entries within the boxes and do not strike through boxes that do not apply.

If your Return is filled in by someone else on your behalf
That is fine, but you are responsible for the entries on the form, even if you have a tax adviser to fill it in for you. And you must sign the form. Please phone us if signing the form is a problem for you.

Capital gains

1.5 **Capital gains**
Gains (or losses) are made if you sell or pass on all, or part of, something you own (an asset), such as company shares or property. If, in addition to some of the income listed on page STRG 1 of this guide, you have made a capital gain or loss you will still be able to use the Short Tax Return. But you will also have to fill in an additional form, form SA108, available from the Orderline, if:
- the assets sold or given away were worth more than four times an 'annual exempt amount' - for 2008-09 the annual exempt amount is £9,600, so that is £38,400 (ignore exempt assets and assets disposed of to your spouse or civil partner, if you were living together at some time during the year), or
- you have losses to deduct from your gains but your gains before losses are more than £9,600, or
- you have no losses but your gains are more than £9,600, or
- you want to claim an allowable capital loss or make any other capital gains claims or elections for the year.

Employment income

There are special rules if you worked wholly or partly abroad. If you did, please phone us.

2.2 **Pay from all employments**

Your employer must give you a record of your pay and tax - if you were working on 5 April, you will get a P60 End of Year Certificate. If you left before 5 April, you will have been given a P45 (Part 1A). If you only had one job in the year put in box 2.2 the pay from the 'in this employment' box on the P60, or from the 'total pay in this employment' box on the P45. If you had more than one job, add up all your 'in this employment' figures (if you had two or more jobs at 5 April and so had more than one P60) or the 'total pay in this employment' figures from your P45s.

2.3 **Tax taken off box 2.2**

Add up the 'total tax in this employment' figures from your P45s, or the 'tax deducted in this employment' figures from your P60s (if you had more than one), and put the total in box 2.3. If your P45 or P60 shows that tax was refunded to you, please put a minus sign in front of the tax figure in box 2.3.

2.4 **Benefits and taxable expenses received**

If you were provided with taxable benefits such as medical insurance or a company car, or were paid taxable expenses, your employer has to give you, by 6 July, the information for your Return, probably on a form P11D. If you have not had it by then speak to your employer or phone us. Use your P11D and the Working Sheet below to get the figure for box 2.4.

Working Sheet

Mileage allowance (above limits)† (from box 12 in Section E on P11D)	£
Cash equivalent of all cars (from box 9 in Section F)	£
Cash equivalent of all fuel (from box 10 in Sections F and G)	£
Vans (from box 9 in Section G)	£
Private medical or dental insurance (from box 11 in Section I)	£
Interest free and low-interest loans (from box 15 in Section H)	£
Credit cards, vouchers, etc (from box 12 in Section C)	£
Accommodation (from box 14 in Section D)	£
Other (for example, assets transferred and payments made for you)	£
Total (copy to box 2.4)	£

† If your employer pays you a mileage allowance for using your own car, motorcycle or cycle for work, you only have to pay tax on it if you are paid more than:

- cars or vans - 40 pence a mile for the first 10,000 miles, then 25 pence a mile after that
- motorcycles - 24 pence a mile
- cycles - 20 pence a mile.

If you receive less than the maximum, you can have tax relief for the difference - read the notes for box 2.5.

Contacts

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2.5 **Allowable expenses**

You can only deduct the costs you had to pay out in doing your job - if you need help with this, please phone us. If you also want relief for capital allowances you cannot use this form.

Travel costs

You cannot get tax relief for the cost of travelling from home to your usual place of work. However, you can deduct the cost of business journeys - whether in the UK or abroad - as well as the related costs of accommodation and meals. Business journeys are travelling from one place of work to another in the same employment. You can also deduct the cost of travelling between your home and a temporary workplace (somewhere you work for less than two years, unless you work there for all, or almost all, of a short-term employment).

If travelling is your job, you can deduct the cost of travel and meals etc from the time you leave home. (But if you live a long way from the area you work in, you cannot deduct the costs of getting you to that area.)

Using your own car, motorcycle or cycle

If your employer pays you less than the maximum mileage allowance, you can get tax relief for the shortfall. Keep a record of your business mileage and of the mileage allowance expenses you are paid.

Example

You travelled 16,000 business miles in your own car. The most you can receive without having to pay tax is:

	£
10,000 miles at 40 pence	4,000
6,000 miles at 25 pence	1,500
Total	5,500

So if you were only paid £3,500, you can deduct the difference, £2,000, as an expense.

Now add together:
- all the allowable travel costs, including related meals and accommodation
- business expenses, such as business phone calls
- flat rate expenses (these may be on your PAYE Coding Notice for the year)
- fees or subscriptions to professional bodies which you pay personally
- any other allowable expenses

and put the total in box 2.5.

2.6 **PAYE tax reference of your main or last employer**

You will find the PAYE tax reference of your employer on your PAYE Coding Notice, your P45 or your P60 for the year to 5 April 2009.

If you had more than one job in that year, put the reference for your main employment - that could be where you worked most recently if you are no longer employed, where you worked the most hours, or where you earned the most money.

Self-employment income

Your business year

You can only use this form if your annual turnover was below £30,000 - make sure you read the note for box 3.7 on page STRG 7.

What you put in box 3.4, and boxes 3.7 to 3.11, will depend on how long you have been working for yourself. It is not that easy to work out, so read the notes below and on page STRG 7 and find the heading that matches your circumstances.

3.4 **Date you made your books up to**

It is usual to keep your business records (and you must keep records, by law, to support the information on your Return) year by year. We suggest you 'make up your books' to the same date each year - that date will be your 'end of year date' or 'annual accounting date'. Put your end of year date in box 3.4.

Have you been working for yourself for more than three years?

If so, put in boxes 3.7 to 3.10 (or 3.11) your details for the 12 months up to your end of year date that fell between 6 April 2008 and 5 April 2009.

Did you start working for yourself during the year 6 April 2008 to 5 April 2009?

If you have been working for yourself for less than 12 months, you will have to choose an end of year date and then use this same date each year. It can be any date in the year, but, as the tax year ends on 5 April, you might find it easier to use 5 April. That might mean that your first records are for less than 12 months. When you have chosen your first end of year date, put that date in box 3.4. If you go for 5 April 2009 put the figures from the date you started working for yourself up to 5 April 2009 in boxes 3.7 to 3.10 (or 3.11).

If the date in box 3.4 is before 5 April 2009, you cannot use this form: please contact us.

If the date in box 3.4 is:

- after 5 April 2008, and
- you have made up your first set of books

use those figures in boxes 3.7 to 3.10 (or 3.11). We will tax you on the part of your profit that falls into the tax year 6 April 2008 to 5 April 2009. We will work that out from the figures you give us.

If, by 31 October 2009, you have not chosen your end of year date or made up your first set of books, you cannot use this form: please contact us.

Did you start between 6 April 2007 and 5 April 2008?

You will have decided on your end of year date by now. If you made up your first books to 5 April 2009, put the figures for the year ended 5 April 2009 in boxes 3.7 to 3.10 (or 3.11).

If you made up your first books to a date after 5 April 2008, put in boxes 3.7 to 3.10 (or 3.11) the figures from the date you first started working for yourself to the end of year date that fell between 6 April 2008 and 5 April 2009. If the date in box 3.4 is more than 12 months after the date you first started to work for yourself, we will work out the amount to tax you on.

If the date in box 3.4 is less than 12 months after you started to work for yourself, you cannot use this form: please contact us.

Did you start between 6 April 2006 and 5 April 2007?

If you made up your first books to a date before 5 April 2008, put in boxes 3.7 to 3.10 (or 3.11) the figures for the year beginning on the day after your last end of year date, and ending on the end of year date between 6 April 2008 and 5 April 2009.

Contacts

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If you made up your first books to a date after 6 April 2008, put in boxes 3.7 to 3.10 (or 3.11) the figures from the date in box 3.2 up to your first end of year date in box 3.4. We will work out the amount to tax you on.

Did you stop working for yourself in the year 6 April 2008 to 5 April 2009?

If you have been working for yourself for two or more years your Tax Return for the year 6 April 2007 to 5 April 2008 will have included details for your end of year that fell between those two dates.

The figures needed for this Return are for the period beginning on the day after your last end of year date, up to the date you stopped working for yourself (the dates in boxes 3.3 and 3.4). You may be entitled to a tax relief that will reduce your profit in box 3.10, depending on the length of time you have worked for yourself. If you are, we will work this out for you.

National Insurance contributions

Class 2 National Insurance contributions

There is nothing to put on the Return but, because you work for yourself, you have to pay Class 2 National Insurance contributions. If you pay late you may lose benefits, now or later on.

If you have only just started working for yourself you must register within three months of starting self-employment. If you do not register on time you can be penalised. If you want to know more, ring the Helpline for the Newly Self-employed on **08459 15 45 15**.

3.5 **Class 4 National Insurance contributions**

If your profit to go in box 3.10 is over £5,435 you may have to pay Class 4 National Insurance contributions as well as Class 2. We will work out how much you have to pay.

Excepted

You are excepted from paying Class 4 National Insurance contributions if, on 6 April 2008, you were:
- a man aged 65 or over, or
- a woman aged 60 or over, or
- under 16.

Put 'X' in box 3.5 if any of these apply.

Deferment

If you are employed as well as self-employed, the National Insurance Contributions Office may agree that some of your Class 4 NICs can be deferred until your overall contributions can be determined. If your application for deferment is agreed they will send you a certificate of deferment (form CA2703). If you have already been given a certificate of deferment, or if you want to apply for deferment of Class 4 NICs, please contact us: you cannot use this form.

3.7 **Turnover**

What is turnover?

It is all the money earned by your business or your self-employed work and includes:
- cash or cheques you received
- tips, fees and commissions
- the value of any payments 'in kind' you received (that is, not cash payment) for work you have done or goods you have sold.

It does not include money received if you have sold a piece of machinery (unless your business is selling machinery) or your business premises or Business Start Up Allowance - sometimes called Enterprise Allowance. Business Start Up goes in box 3.6.

Turnover is the money due to you up to your end of year for work done, whether or not you have been paid.

If you, or your family and friends, take any stock or goods out of your business, include in turnover the value, and not just the cost to you, of what was taken out.

Annual turnover

You can only use this Return if your annual turnover was below £30,000. If you had only been working for six months, that £30,000 is reduced to £15,000 ($^6/_{12}$ x £30,000). If your annual turnover was £30,000 or more, please contact us: you cannot use this Return.

3.8 **Expenses allowable for tax**

Expenses will vary from business to business - the most common are included in the Working Sheet below.

Some expenses are not allowable, for instance, entertaining. Some are only partly allowable. If, for example, you use your own car for business and private motoring, or you use a room in your home as your office, you may only claim for the business part of the costs. You will need to work that out.

If you want more information, ask the Orderline for the *Self-employment (short) notes* for the year ended 5 April 2009 and Help Sheet 222 *How to calculate your taxable profits*. Ignore the box numbers quoted in them - they refer to boxes on another Tax Return.

Working Sheet	
Purchases of stock or materials	£
Labour and subcontractor costs	£
Wages paid to employees	£
Rents, rates and lighting, heating etc	£
General maintenance and replacement of small tools	£
Office costs - postage, advertising, phone	£
Motor costs - fuel, insurance etc	£
Legal and professional costs - accountants' and solicitors' fees	£
Unrecovered (bad) debts	£
Interest and overdraft charges	£
Other	£
Total *copy to box 3.8*	£

3.9 **Capital allowances**

Your expenses claim should not include the cost of buying, or improving, items such as vehicles, equipment, computers, business furniture and tools that you use in your business. Instead, you can claim tax allowances called capital allowances on this 'capital' expenditure. The type of capital allowance that you can claim depends

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on the cost and type of items that you have and other circumstances – see the notes below.

The following advice only applies if you have a 'standard' accounting period of 6 April 2008 to 5 April 2009. If your period is different please refer to Help Sheet 222 *How to calculate your taxable profits*, or contact us or your tax adviser.

Annual Investment Allowance (AIA)

You can claim a new capital allowance, called an 'Annual Investment Allowance' (AIA) if you bought equipment (but not cars) on or after 6 April 2008, up to an annual amount of £50,000. Add the cost of all the equipment together. If your total expenditure is £50,000 or less, you can claim 100% of that whole amount as your AIA. If AIA is the only capital allowance you are claiming, put the total amount of AIA in box 3.9.

'Writing-down' allowance (WDA)

If you have spent more than £50,000 in a year on equipment and vehicles (but see the note below about cars), put the excess into a 'pool'. This 'pool' is your total capital expenditure, after deducting your AIA, and any money you may have received if you have sold any of the items (or the market value of the item if you no longer use it in the business or your business has ceased). You might also have a 'pool' of unrelieved expenditure carried forward from a previous year. If so, add this year's expenditure, after deducting the AIA and any sale proceeds for this year, to that previous year's pool figure, to obtain your new 'pool' total. Each year (in addition to the AIA) you can also claim an annual allowance of 20% of the net amount in your 'pool' - this is called a 'writing-down allowance' (WDA).

Small pools allowance

Alternatively, if the net amount in your pool is £1,000 or less, you may claim that whole balance as a 'small pools allowance' or write-off, instead of a 20% WDA. This new £1,000 'small pools allowance' is available for accounting periods beginning on or after 6 April 2008.

If you claim either a WDA or a 'small pools allowance', include these allowances in box 3.9, as well as the AIA.

Cars

If you buy a car the cost will not qualify for AIA, but if the car cost £12,000 or less, and you use it only in your business, add this expenditure to your 'pool'. It will qualify for an annual 20% WDA along with other expenditure included in the pool.

If a car costs more than £12,000 you must keep the cost of each car in a separate pool. You cannot claim more than £3,000 in any one year so you must restrict the annual 20% WDA to £3,000. (There is an exception for cars with very low CO_2 emissions, which are eligible for a special 100% allowance – please phone us for more information if you need it.)

Business and private use

You must keep the cost of a car (whatever the amount) and any other item that you use partly for non-business purposes in a separate pool for each item. You work out the capital allowances in the normal way but then restrict them to the proportion of business use. Add the restricted allowances from these 'single asset' pools to any other allowances you are claiming to arrive at the total figure you should put in box 3.9.

Example

Jack Green is a painter and decorator. He started working for himself on 6 April 2008 and decides to draw up his accounts to 5 April each year (5 April becomes his accounting date).

When he started he bought ladders for £2,000, specialist equipment for £18,000 and a van to use in the business for £32,000. In December 2008 he bought a car which cost him £16,000. The car is used 60% for business and 40% for private motoring.

The ladders, equipment and van together make a 'pool' of cost or value, which qualifies for Annual Investment Allowance (AIA) up to £50,000 and any expenditure over that amount for a 20% annual writing down allowance (WDA). The car cannot go into the pool with the equipment and van and does not qualify for AIA, but part of the expenditure on it qualifies for a WDA. Because it cost more than £12,000 it goes into its own separate pool and Jack can only claim allowances for it up to £3,000 (not 20% of his expenditure on it because that would be more than £3,000). The £3,000 allowance for the car has to be further restricted to 60% because the car is only used partly (60%) in the business.

Jack decides to close the business on 30 September 2010. He sells the van for £10,000, the car for £8,000 and scraps the ladders and specialist equipment. This is Jack's capital allowance calculation:

	Pool £	Car £	Allowance £
Period ended 5 April 2009			
Total expenditure			
Cost of ladders	2,000		
Specialist equipment	18,000		
Van cost	32,000		
Car cost		16,000	
Total expenditure	52,000	16,000	
Minus			
Annual Investment Allowance (max £50,000)	50,000		50,000
balance of pool	2,000	16,000	
Minus			
Annual 20% WDA - main pool (£2,000 x 20%)	400		400
Annual 20% WDA - car (max £3,000)		3,000	
(further restricted to £3,000 x 60% for business use)			1,800
Pool value to be carried forward to 2009-10	1,600	13,000	
Total capital allowances to be entered in box 3.9			**52,200**
Year ended 5 April 2010			
Value brought forward	1,600	13,000	
Minus			
Annual 20% WDA - main pool (£1,600 x 20%)	320		320
Annual 20% WDA - car (£13,000 x 20%)		2,600	
(further restricted to £2,600 x 60% for business use)			1,560
Pool value to be carried forward to 2010-11	1,280	10,400	
Total capital allowances to be entered in box 3.9			**1,880**
Period ended 30 September 2010			
Value brought forward	1,280	10,400	
Minus			
Disposal proceeds	10,000	8,000	
Balancing charge – pool (to be entered in box 3.7)	**(8,720)**		
Balancing allowance – car		2,400	
(further restricted to £2,400 x 60%) - to be entered in box 3.9			**1,440**

Balancing allowances
If you sell an item, or no longer use it in the business, or your business has ceased, deduct the sale proceeds (or value) from the value of the pool that the item is in. For pools with just one item in them ('single asset' pools), if the proceeds or value is less than the pool value, the difference is called a 'balancing allowance' and should be included in box 3.9.

Put the total of any AIA, annual 20% WDAs, 'small pools allowance', and balancing allowances in box 3.9.

Balancing charges
When you sell an item you have previously claimed capital allowances on, deduct the amount you received for it (the sale proceeds) from the pool. Likewise, if you no longer use an item for business purposes, deduct the value of it from the pool. If the sale proceeds or value is more than the amount in the pool, the difference, called a 'balancing charge', must be added to your turnover in box 3.7.

3.10 **Profit**
If your turnover is more than your expenses and capital allowances added together, you have made a profit for tax. Your profit is box 3.7 minus boxes 3.8 and 3.9 added together. Put your profit in box 3.10.

3.11 **Loss**
If your expenses and capital allowances added together are more than your turnover, you have made a loss for tax. Your loss is boxes 3.8 and 3.9 added together minus box 3.7. Put your loss in box 3.11.

3.12 **Business losses brought forward from earlier years**
We will take off brought forward losses from the profit (box 3.10) that we tax. But if you made a loss (box 3.11) you should add it to your existing brought forward losses and enter the total in this box on **next year's** Tax Return.

3.13 **CIS deductions taken off**
If you are a subcontractor in the construction industry, and your contractor made deductions from the money they paid you, they should have given you 'payment and deduction statements' for each payment or for each month they paid you. These should show what you were paid and what was deducted from these payments. Contractors must give these statements to subcontractors who are paid under deduction. Add up all the deductions on your payment and deduction statements for the year to 5 April 2009 and put the total in box 3.13. (Please do not enclose your payment and deduction statements with your Return.) If your contractor did not give you payment and deduction statements when they paid you, ask for them now. If you have lost any, ask your contractor for copies. If there is a problem please phone us.

If you have already sent us your payment and deduction statements to claim a repayment you should have kept details - make sure the figure in box 3.13 includes the deductions on those statements. (The repayment should go in box 12.11.) If you did not keep those details, please phone us.

UK pensions and State benefits received

Do not include Attendance Allowance anywhere on your Tax Return

4.1 **State Pension**

Enter the full amount you were entitled to for the year, but take off:
- any addition for a dependent child (but include any addition for a dependent adult)
- the Christmas bonus.

If you do not know the figure phone Pensions Direct on **0845 3013011** and ask for a form BR735 for the period 6 April 2008 to 5 April 2009.

4.2 **Total of other pensions and retirement annuities**

Add together all other UK pensions you received in the year, such as occupational pensions and retirement annuities. The pension payer will give you a P60 or a similar statement.

Do you receive a pension following retirement because of a work-related illness or an injury at work? If you do, and your pension is more than it would have been had you retired for health reasons not caused by your work, please phone us.

4.3 **Tax taken off box 4.2**

Put the total tax taken off, from all your other pensions, in box 4.3. If your P60 (or similar statement) shows that tax was refunded to you, please put a minus sign in front of the tax figure in box 4.3

4.4 **Total of other taxable State benefits**

If you received any of the following, add them up and put the total in box 4.4:
- bereavement allowance or widow's pension
- Widowed Parent's Allowance or Widowed Mother's Allowance excluding any child dependency increase
- Industrial Death Benefit pension excluding Industrial Death Benefit Child Allowance
- Jobseeker's Allowance or contributory Employment and Support Allowance (you can ignore income related Employment and Support Allowance as it is not taxable). If you were claiming on 5 April 2009, the Department for Work and Pensions will give you a P60 - put the taxable amount on your Return. If you stopped claiming during the year, you will have been given a P45 that tells you the taxable amount. If you had more than one claim during the year, add up the taxable amounts
- Carer's Allowance. Include any amount for a dependent adult but ignore any for a dependent child
- Statutory Sick Pay or Statutory Maternity, Paternity or Adoption Pay, but only if we, HM Revenue & Customs, paid you (not your employer). Ignore Maternity Allowance - it is not taxable
- Taxable Incapacity Benefit (it is not always taxable) - if you were claiming on 5 April 2009 the Department for Work and Pensions will give you a P60. If you stopped claiming before 5 April you will get a P45. These forms will also give you the 'tax taken off' figure to go in box 4.5.

Contacts

Please phone:
- the number printed on page 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**

UK interest, dividends and other investment income

You must put on your Return interest you received from:

- banks and building societies (including Internet accounts) - current and deposit accounts
- Government stocks - gilt edged securities or gilts (but read the separate note below about gilts)
- UK authorised unit trusts and open-ended investment companies
- National Savings & Investments products where tax is taken off before you receive it (First Option Bonds and Fixed Rate Savings Bonds)
- National Savings & Investments products where no tax is taken off, such as Pensioners' Guaranteed Income Bonds, or an Easy Access Savings Account, but exclude
  - accumulated interest on Savings Certificates including index-linked certificates
  - interest on children's Bonus Bonds.

(You can also include in boxes 5.1 or 5.2, as appropriate, your 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 this Return. A purchased life annuity is not a retirement annuity, nor the result of contributions you made to a personal pension plan.)

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.

Exclude interest (or dividends or bonuses) from tax exempt investments, for example, ISAs, unless something has happened to make the income taxable.

If you are not sure if you have to put your interest on this Return, please contact us.

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 5.1 if it is taxed, and box 5.2 if it is not.

Gilts

You can choose to receive your interest without tax being taken off. If so, the interest should be included in box 5.2, not box 5.1.

Was your holding in gilts (shown on your tax vouchers) in the two years ended 5 April 2009 more than £5,000 each year? If it was, and you have bought or sold gilts in the year to 5 April 2009, you cannot use this Return: please contact us.

5.1 **Net amount paid by a bank or building society etc. – after they have taken off 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 5.1 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 5.1. 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

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to do is copy that figure into box 5.1.

If you have more than one account add up all your net interest etc figures and put the total in box 5.1.

5.2 **If you get UK interest etc. that has not been taxed at all**

If you have an account that pays you interest etc without tax being taken off - a 'gross paying account' - put the gross amount in box 5.2. (Everyone can have a tax-free amount of income - the minimum is £6,035. If your total income is below that, you can register to have your interest etc paid without tax being taken off - phone the Orderline and ask for form R85.) Also use box 5.2 for interest from government stocks where you have chosen to have your interest paid without tax being taken off.

5.3 **Company dividends**

Each dividend voucher will show your holding of shares in the company etc, 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 account or through your investment broker. The only figure to put on your Return is the total of all dividend payments (not including tax credits).

If you received dividends from shares acquired through employee share schemes and are not sure what to put on your Return, or if you are affected by the 'service company' rules (you will know if you are), please contact us.

If you received foreign dividends (up to £300) from which foreign tax has been deducted you can include them in box 5.3. You should include the sterling equivalent amount of foreign dividends received after tax. Only basic (10%) tax credit will be given when we process your Return. If you are not sure of the tax effect of including foreign dividends here, please ask us.

UK property

6.1 **Income**

If you received income from any land that you own or lease out, or a property you let, put the total in box 6.1. But you cannot use this Return if the income was £15,000 or more, or from furnished holiday letting. If it was, please contact us.

Own home

If you let a furnished room (or rooms) in your own home (but not if the room is used as an office) you do not have to tell us about it, so long as the rents you receive are not more than £4,250 (£2,125 if you share the income with someone else). But, if your rents are more than £4,250, you can choose between:
- paying tax just on the excess over £4,250 - without taking off any expenses. If so, enter the excess in boxes 6.1 and 6.3, or
- paying tax on the excess of rents over expenses. If so, enter the total rents in box 6.1, the expenses in box 6.2 and the profit in box 6.3.

6.2 **Expenses allowable for tax**

Generally, you can claim the cost to you of letting your property, land etc. The Working Sheet on page STRG 15 lists the most common types of expense. Exclude the proportion that represents your personal use. Do not claim any other personal expenses or any capital costs.

Working Sheet

Rent, rates, insurance, ground rent that you pay	£
Property repairs and maintenance	£
Finance charges, including loan interest	£
Legal and professional†	£
Cost of any services you provide, such as cleaning	£
10% wear and tear (10% of the net rents - that is, after council tax and water rates paid by the landlord - of furnished accommodation)	£
Others, for example, advertising, stationery	£
Total *copy to box 6.2*	£

†Exclude the legal and professional expenses of a first letting, if it is for more than one year: this includes the legal costs of drawing up a lease or planning permission. You can claim the cost of renewing a lease, however.

6.3 **Profit**

If your expenses are less than your income, you have made a profit. In box 6.3, enter box 6.1 minus box 6.2.

6.4 **Loss**

If your expenses are more than your income, you have made a loss. In box 6.4, enter box 6.2 minus box 6.1.

If you want more information, ask the Orderline for the *UK property notes* for the year ended 5 April 2009 (but ignore any box numbers in those notes).

If you want to claim capital allowances (and/or Landlord's Energy Saving Allowance), you cannot use this form; please contact us.

6.5 **UK property losses brought forward from earlier years**

We will take off brought forward losses from the profit (box 6.3) that we tax. But if you made a loss (box 6.4) you should add it to your existing brought forward losses and enter the total in this box on **next year's** Return.

Other UK income for 2008–09

Use boxes 7.1 to 7.3 for other taxable income you have had in the year to 5 April. For instance, you could put in casual earnings that you have not included in box 2.2 or commission or tips.

You should not use this section for the types of income listed in 'Who cannot use the Short Tax Return?' on page STRG 2 of this guide.

Gift Aid

Gift Aid is a tax relief for cash gifts 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 - they can then claim the tax back from us. If you have not paid tax equal to the amount the charity or CASC claims back on your gift, we will ask you to pay the difference. Gift Aid does not apply to gifts of shares or property.

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 the deed since 6 April 2000 the charity should have asked you to make a declaration that you pay UK Income Tax.

If you pay tax at 40% you are entitled to tax relief - we will work this out when we send you a tax calculation.

If you are 65 or over, your Gift Aid payments could reduce your tax bill. If you want more information, please contact us.

Contacts

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- the number printed on page 1 of your Return
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- the Orderline on **0845 9000 404** for Help Sheets

or go to **www.hmrc.gov.uk**

8.1 **Gift Aid payments made in the year to 5 April 2009**

Put the total Gift Aid payments you actually made in the year to 5 April 2009. If you asked us to treat part of your 2008-09 Gift Aid payments as if they had been paid in 2007-08, you must take those payments away from the figure you are now putting in box 8.1.

If you:
- want to treat 2009-10 payments as if they were made in 2008-09
- gifted shares to charity, or
- gifted property to charity

you will not be able to use this Tax Return. Please phone us.

Please do not include in box 8.1 any payments you make under Payroll Giving. (Those payments are taken off your salary before your employer taxes it.)

8.2 **Total of any 'one off' Gift Aid payments**

To help us get your PAYE tax code right, if you have one, enter in box 8.2 any one off Gift Aid payments that you have included in box 8.1.

Paying in to registered pension schemes or overseas pension schemes

If you are a UK individual who is building up benefits in a registered pension scheme, then you can usually have tax relief on the contributions paid into that scheme. You must:
- have taxable UK earnings, such as employment income or profits from self-employment
- be resident in the UK for some time during the tax year
- 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 is for the year the contributions are made by you (or someone else, other than your employer, on your behalf). 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
- the amount of your UK earnings which may be taxed in the year.

If your UK earnings are less than £3,600 but you contribute more, then tax relief on contributions up to the £3,600 limit may be given if the pension scheme is a 'Relief at source' scheme.

Your pension scheme chooses how you get your tax relief; there are three ways - net pay arrangement, relief at source and gross payments.

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

9.1 **Payments to registered pension schemes where basic rate tax relief will be claimed by your pension provider – 'relief at source'**
Under 'Relief at source' arrangements, contributions to a personal pension (including a stakeholder) scheme are made after tax relief at the basic rate (in 2008-09, 20%). The scheme administrator will have claimed 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 9.1; 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 80 and multiplying the result by 100.

Example

You paid £800 into your pension fund. You should enter £1,000 in box 9.1, (£800 divided by 80 and multiplied by 100), which is your net payment plus the tax relief of £200 (£1,000 at 20%).

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.

9.2 **Gross payments**
If you pay contributions into a registered pension scheme and no tax relief is given at the time of payment, you can claim the relief by entering the total amount you paid in the tax year in box 9.2. 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 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 have a retirement annuity contract and the provider does not operate the relief at source system in respect of your contract (they do not claim the basic rate tax relief on your behalf), 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 then no tax relief will have been given and you should enter in box 9.2 the actual payment made.

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 9.2.

Blind person's allowance

If you live in Scotland or Northern Ireland and are not on a register, you can claim Blind person's allowance if your sight is so bad you cannot do any work for which eyesight is essential - put 'Scotland' or 'Northern Ireland' in box 10.2.

Married couple's allowance

Married couple's allowance can only be claimed if either you, your spouse or civil partner were born before 6 April 1935 and you are married or in a civil partnership. If this does not apply to you, leave boxes 11.1 to 11.4 blank and go to 'Finishing your Tax Return'.

Married couple's allowance is claimed by:
- the married man for marriages before 5 December 2005, or
- the married man, spouse, or civil partner with the higher income for marriages after 5 December 2005.

The allowance is made up of two parts:
- the 'minimum amount' (worth up to £254), plus
- an age related amount (this amount is reduced if the income exceeds £21,800) dependant on
  - the income of the husband, for marriages before 5 December 2005, or
  - the person with the higher income for marriages and civil partnerships formed after 5 December 2005.

If either you, or your spouse or civil partner have previously asked for **half** the 'minimum amount' of the married couple's allowance to be given to each of you, then you cannot complete this form. Please contact us to say why you cannot use the Short Tax Return, and we will send you the full Tax Return.

Contacts

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- the number printed on page 1 of your Return
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11.1 **To claim the full allowance, enter your spouse or civil partner's first name**
If you married before 5 December 2005 and you are a married man, enter your wife's first name in this box.

If you married or formed a civil partnership after 5 December 2005 and you are the spouse or civil partner with the higher income, enter your spouse or civil partner's first name in this box.

If you are a wife or spouse or civil partner with the lower income leave this box blank.

11.2 **If, as a couple, you have already asked us to give all of the minimum amount to you, or your spouse or civil partner, put 'X' in the box**
If you are filling in this form as a married man who married before 5 December 2005, and have jointly elected (before 6 April 2008) for **all** of the 'minimum amount' of the married couple's allowance to be transferred to your wife, put 'X' in this box.

If you married or formed a civil partnership after 5 December 2005 and you are filling in this form as a married man, or as the spouse or civil partner with the higher income, and have jointly elected (before 6 April 2008 or, if you married or formed a civil partnership in the year to 5 April 2009, before 6 April 2009) for **all** of the 'minimum amount' of the married couple's allowance to be transferred to your spouse or civil partner, put 'X' in this box.

If you are filling in this form as a married woman, or as the spouse or civil partner with the lower income, and have jointly elected for all of the 'minimum amount' to be transferred to you, put 'X' in the box.

If you wish to change the way the minimum amount is allocated, please contact us.

11.3 **Your spouse or civil partner's date of birth**
If your spouse or civil partner is older than you, enter their date of birth in this box. Otherwise leave this box blank.

11.4 **Date of marriage or formation of civil partnership – *if between 6 April 2008 and 5 April 2009***
If you married or formed a civil partnership in the period between 6 April 2008 and 5 April 2009, enter the date in this box. The married couple's allowance is reduced by 1/12 for each complete month before the marriage or civil partnership.

Finishing your Tax Return

12.1 *to* 12.6 Repaying overpaid tax directly into your bank or building society account is safe and efficient, but please take care when filling in boxes 12.1 to 12.5, particularly when entering your account number and sort code (the repayment could go astray if you make a mistake). Only fill in box 12.4 if you have asked us to send your repayment to a building society. Enter your bank or building society account number in box 12.3. It does not matter if the number starts on the left or right of the box, just make sure the number of digits is the same as on your account. Do not add any extra zeros.

We usually carry forward small overpayments of tax (below £10) to set against your next tax bill - but if you ask us we will repay even small amounts. If you have asked us to repay a nominee, any additional repayments for the year to 5 April 2009 will be sent to that person, unless you contact us again.

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 lots of simple accounts available now so it should not be difficult. If you need help please phone us. If we owe you tax but you do not complete boxes 12.1 to 12.5 we will not be able to make a repayment until you contact us.

12.7 If you are sending an amended Return you will not be able to nominate a charity to receive all or part of any repayment. If you ask us to send your repayment to charity, the amount we send will include any other credit we had on our records for you and any payment on account already made but no longer due.

12.12 You must send your paper Tax Return to us by 31 October 2009 to avoid a penalty. We will check your arithmetic then work out your tax bill. We will send you a calculation, followed by a Statement, both before 31 January 2010, the date any tax is due. (If you have to make payments on account, the first one for the year to 5 April 2010 will also be due by 31 January 2010. We will work it out for you.)

If you owe less than £2,000 tax for 2008-09 and have a PAYE code we will try to collect the tax due through your tax code for 2010-11. Put an 'X' in this box if you do not want us to collect the amount owed in this way.

If your Tax Return is late, you will be charged an automatic £100 penalty. A paper Tax Return is late if it reaches us after 31 October 2009, and an online Return is late if you file online after 31 January 2010. After 31 October, you can file your Tax Return online, by 31 January 2010, and avoid a penalty, even if we have sent you a paper Tax Return.

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or go to **www.hmrc.gov.uk**

12.13 **If you are likely to owe tax for 2009-10 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 (2009-10) there are two ways of paying the tax that will be due for 2009-10.

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 2009-10 tax this way there is nothing for you to do now; leave box 12.13 blank. We will automatically change your 2009-10 PAYE tax code.

Alternatively, you can pay the tax direct to us, after you have completed your Tax Return for 2009-10. You will either have to make a single payment by 31 January 2011, or in certain circumstances we may ask you to make two payments on account of your eventual tax bill, one by 31 January 2010 and one by 31 July 2010 (with any balancing payment due by 31 January 2011). If you prefer to pay this way, please put 'X' in box 12.13.

Go to **www.hmrc.gov.uk** for more information about these two methods of paying tax. How you complete box 12.13 now will override any previous arrangement we have made.

What happens next

Please send your completed Short Tax Return to:
Self Assessment Return Processing Office
PO Box No 6571
Liverpool
Great Britain
L75 1ZY
using the pre-addressed envelope provided.

Later, we may check your Return in more detail, including checking it against any information we already know about you (from your employer, or bank, for example). 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, with interest and possibly penalties (but only if you have been fraudulent or negligent). False information could also lead to prosecution.

A rough guide to work out your tax bill

On the next three pages you will find a Working Sheet that will give you a **rough** idea of your tax bill. It will not work it out to the last penny - the calculation we send you when we have looked at your Return will do that.

You can use the Working Sheet to prepare yourself for our calculation of your tax bill.

If you send your **paper** Return after the 31 October deadline (but before 31 January), you will not give us enough time to look at it and issue a calculation before any tax is due on 31 January 2010. So you should use the Working Sheet to work out if there is tax to pay and make sure that any payment due reaches us by 31 January 2010.

A word of warning - using this Working Sheet may result in too high a tax bill if:

- you are over 65 and have more than £21,800 income - it may not give you the full personal tax allowance you are entitled to
- you have claimed married couple's allowance - your tax bill will be reduced by a minimum of £254.

And it could result in too low a tax bill if:

- underpaid tax for an earlier year was collected through your PAYE tax code for 2008-09
- you began working for yourself after 5 April 2006, or stopped working for yourself before 6 April 2009.

If you need help with the calculation, or you send your Return after 31 October and you are worried that you will not hear from us in time, please phone us.

Working Sheet

Were you born before 6 April 1944 and was your income below £21,800?

If your total income received (box W8 + (box 5.3 x 10 divided by 9)) is less than £21,800 use the table below to work out the amount to go in W11

Your birthday	Amount to go in box W11
After 5 April 1944	0
Between 6 April 1934 and 5 April 1944	2,995
Before 6 April 1934	3,145

Warning

If W5 minus W13 is less than £2,320, and you have an amount in either box W6 or box W7, this Working Sheet will not produce a reliable result

Note for boxes W14 to W33

Please do not use minus numbers. If a calculation produces a minus number, change it to zero.

Income

Total from all employments
box 2.2 + box 2.4 minus box 2.5 — W1 £

Profit from self-employment
box 3.6 + (box 3.10 minus box 3.12). — W2 £

Profit from UK property
box 6.3 minus box 6.5 — W3 £

UK pensions and State benefits and other income
box 4.1 + box 4.2 + box 4.4 + box 7.1 — W4 £

Total pay, pensions, profit etc.

W1 + W2 + W3 + W4 — W5 £

Box 5.1 x 10 divided by 8 — W6 £

Box 5.2 — W7 £

W5 + W6 + W7 — W8 £

Allowances etc.

Payments into a retirement annuity contract *box 9.2* — W9 £

Personal allowance — W10 £ 6,035

If you are 65 or over, see note aside — W11 £

Blind person's allowance *£1,800* — W12 £

Total allowances etc.

W9 + W10 + W11 + W12 — W13 £

W8 minus W13 — W14 £

Working out the tax

The maximum amount that can be taxed at basic rate (20%) is £34,800 + (box 8.1 x 100 divided by 80) + box 9.1 — W15 £

Any taxable income over W15 is charged at higher rates

Smaller of W14 or W15 — W16 £

x 20% = W17 £

If W15 is more than W14 enter zero in boxes W18 and W19

W14 minus W16 — W18 £

x 40% = W19 £

Note for boxes W14 to W33

Please do not use minus numbers. If a calculation produces a minus number, change it to zero.

Work out if any higher rate tax is due on dividends

Box 5.3 x 10 divided by 9	W20 £	
W14 + W20	W21 £	
W21 minus W15	W22 £	
Smaller of W20 or W22	W23 £	
	x 22.5% =	W24 £

Income Tax due
W17 + W19 + W24 — W25 £

plus, if you are self-employed, Class 4 National Insurance contributions (NICs) W2 minus £5,435 — W26 £

x 8% = W27 £

Total Income Tax and Class 4 NICs due
W25 + W27 — W28 £

Capital Gains Tax
Taxable gains after the annual exempt amount from box 8 of the *Capital gains summary* pages — W29 £

x 18% = W30 £

Total Income Tax, Capital Gains Tax and Class 4 NICs due
W28 + W30 — W31 £

minus total tax taken off
boxes 2.3 + 3.13 + 4.3 + 4.5 + 7.2 + (W6 x 20%) — W32 £

Total tax and Class 4 NICs due
W31 minus W32 — W33 £

What to pay by 31 January 2010

If W32 is more than W31 you will not have to pay anything by 31 January and you may be due a refund. Otherwise you will have to pay W33 to settle your 2008-09 tax bill, and you may need to make a payment on account of your 2009-10 tax bill.

If W28 minus W32 is more than £1,000, and W28 x 80% is more than W32, a payment on account is due. The payment on account is half of W28 minus W32; this should be added to your tax due for 2008-09 (W33) and is payable by 31 January.

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.

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