

#### Important information to include on your tax return before sending it to us.

Please make sure you include your: • 10 digit Unique Taxpayer Reference (UTR) Please make sure you National Insurance include your full name and address before sending us number (NINO) Tax return - Page TR 1 • employer reference (if you your tax return. have one) Issue address before sending us your Employer reference П tax return. Date HM Revenue & Customs office address Issue address NINO Employer reference L Date HM Revenue & Custo, If you don't, we may have to send your tax return back to over reference you, and any repayment due To find the address of the will take longer. office to send your tax HM Revenue & Customs office address return to, look on the most recent correspondence from us. If you don't have any recent correspondence Please make sure you sign from us then send your and date the declaration on completed return to: Page TR 8 of your completed **HM Revenue & Customs** tax return before sending it Self Assessment to us. PO Box 4000 Cardiff ne information I have giv d any supplementary pages is correct CF14 8HR ete to the best of my knowledge and belief nderstand that I may have to pay financial pena nd face prosecution if I give false information Signature Date DD MM YYYYY I declare that the information I have given on this tax return and any supplementary pages is correct and complete to the best of my knowledge and belief. 25 If you filled in boxes 23 and 24 enter your name I understand that I may have to pay financial penalties and face prosecution if I give false information.

Please do not include this information sheet with your tax return.

Tax return - Page TR 8

SA100 2013 Tax return: Information sheet HMRC 12/12



# Tax Return 2013 Tax year 6 April 2012 to 5 April 2013

UTR NINO Employer reference		Issue address	¬
Date			
HM Revenue & Customs office address	٦		
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Telephone		For Reference	

#### Your tax return

This notice requires you, by law, to make a return of your taxable income and capital gains, and any documents requested, for the year from 6 April 2012 to 5 April 2013.

#### **Deadlines**

We must receive your tax return by these dates:

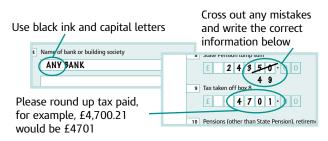
- if you are using a **paper** return by **31 October 2013**, (or 3 months after the date of this notice if that's later), or
- if you are filing a return online by 31 January 2014,
   (or 3 months after the date of this notice if that's later).

If your return is late you will be charged a £100 penalty. If your return is more than 3 months late, you will be charged daily penalties of £10 a day.

If you pay late you will be charged interest and a late payment penalty.

#### How to file your return

Most people file online. To do this go to hmrc.gov.uk/online To file on paper, please fill in this form using the rules below.



- Enter your figures in whole pounds ignore the pence.
   Round down income and round up expenses and tax paid it is to your benefit.
- If a box does not apply, please leave it blank do not strike through empty boxes or write anything else.

#### Starting your tax return

Before you start to fill it in, look through your tax return to make sure there is a section for all your income and claims - you may need some separate supplementary pages (see page TR 2 and the tax return guide). If you need help please read the guide, phone the number shown above or **0845 900 0444**, or go to <a href="https://hmrc.gov.uk/selfassessmentforms">hmrc.gov.uk/selfassessmentforms</a>

#### Your personal details

1 Your date of birth - it helps get your tax right DD MM YYYY	3 Your phone number
Your name and address - if it is different from what is on the front of this form. Please write the correct details underneath the wrong ones, and put 'X' in the box	4 Your National Insurance number - leave blank if the correct number is shown above



# What makes up your tax return

To make a **complete** return of your taxable income and gains for the year to 5 April 2013 you may need to complete some **separate supplementary pages**. Answer the following questions by putting 'X' in the 'Yes' or 'No' box.

If you were an employee, director, office holder or agency worker in the year to 5 April 2013, do you need to complete Employment pages? Please read the guide before answering. Fill in a separate Employment page for each employment, directorship, etc. On each Employment page you complete, enter any other payments, expenses or benefits related to that employment. Say how many Employment pages you are completing in the Number box below.  Yes No Number  2 Self-employment  Did you work for yourself (on your 'own account' or in self-employment) in the year to 5 April 2013? (Answer Yes' if you were a 'Name' at Lloyd's.)  Fill in a separate Self-employment page for each business. On each Self-employment page you complete, enter any payments or expenses related to that business. Say how many businesses you had in the Number box below.  Yes No Number  3 Partnership Were you in partnership? Fill in a separate Partnership page for each partnership you were a partner in and say how many partnerships you had in the Number box below.  Yes No Number  4 UK property  Did you receive any income from UK property (including rents and other UK income from land you own or lease out)? - read the guide if you have furnished holiday lettings.  Yes No	6 Trusts etc. Did you receive, or are you treated as having received, income from a trust, settlement or the residue of a deceased person's estate?  Yes No  7 Capital gains summary If you sold or disposed of any assets (including, for example, stocks, shares, land and property, a business), or had any chargeable gains, read the guide to decide if you have to fill in the Capital gains summary page. If you do, you must also provide separate computations.  Do you need to fill in the Capital gains summary page and provide computations?  Yes No Computation(s) provided  8 Residence, remittance basis etc.  Were you, for all or part of the year to 5 April 2013, one or more of the following - not resident, not ordinarily resident or not domicided in the UK and claiming the remittance basis; or dual resident in the UK and another country?  Yes No  9 Supplementary pages If you answered 'Yes' to any of questions 1 to 8, please check to see if within this return, there is a page dealing with that kind of income etc. If there is not, you will need separate supplementary pages. Do you need to get and fill in separate supplementary pages?  Yes No  If 'Yes', you can go to hmrc.gov.uk to download them, or phone 0845 900 0404 and ask us for the relevant pages.  Some less common kinds of income and tax reliefs (not covered by questions 1 to 8), and details of
<ul> <li>Foreign</li> <li>If you:</li> <li>were entitled to any foreign income, or income gains</li> <li>have, or could have, received (directly or indirectly)</li> </ul>	disclosed tax avoidance schemes, should be returned on the <b>Additional information</b> pages enclosed in the tax return pack. Do you need to fill in the <b>Additional information</b> pages?
income, or a capital payment or benefit from a person abroad as a result of any transfer of assets  • want to claim relief for foreign tax paid read the guide to decide if you have to fill in the Foreign pages. Do you need to fill in the Foreign pages?  Yes  No	Yes No

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#### Income

Interest and dividends from UK banks, building societies etc.

1 Taxed UK interest etc the net amount after tax has been taken off. See the guide  £	4 Other dividends - do not include the tax credit. See the guide  £
2 Untaxed UK interest etc amounts which have not had tax taken off. See the guide  £ 0 0	5 <b>Foreign dividends (up to £300)</b> - the amount in sterling after foreign tax was taken off. Do not include this amount in the Foreign pages  £ 0 0
Dividends from UK companies – do not include the tax credit. See the guide  £  • 0 0	6 Tax taken off foreign dividends - the sterling equivalent  £ 0 0
UK pensions, annuities and other state benefi	ts received

7	State Pension - the gross amount shown on your	11 Tax taken off box 10
	pension statement. See the guide  £  0 0	£ - 0 0
		12 Taxable Incapacity Benefit and contribution-based
8	State Pension lump sum	Employment and Support Allowance - see the guide
	£ 00	£ .00
9	Tax taken off box 8	13 Tax taken off Incapacity Benefit in box 12
	£ 0 0	£ .00
10	Pensions (other than State Pension), retirement	14 Jobseeker's Allowance
	annuities and taxable triviality payments - give details	
	of the payers, amounts paid and tax deducted in the	± 0 0
	'Any other information' box, box 19, on page TR 7	
	£	15 Total of any other taxable State Pensions and benefits
		£ 00

### Other UK income not included on supplementary pages

Do not use this section for income that should be returned on supplementary pages. Share schemes, gilts, stock dividends, life insurance gains and certain other kinds of income go on the *Additional information* pages in the tax return pack.

Other taxable income - before expenses and tax taken off  £  • 0 0	Benefit from pre-owned assets - see the guide  £  •  •  •  •  •  •  •  •  •  •  •  •	
17 Total amount of allowable expenses - see the guide  £ 0 0	Description of income in boxes 16 and 19 - if there is not enough space here please give details in the 'Any other information' box, box 19, on page TR 7	
18 Any tax taken off box 16 £ 0 0		

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#### Tax reliefs

### Paying into registered pension schemes and overseas pension schemes

Do not include payments you make to your employer's pension scheme which are deducted from your pay before tax or payments made by your employer.

Payments to registered pension schemes where basic rate tax relief will be claimed by your pension provider (called 'relief at source'). Enter the payments and basic rate tax  Payments to a retirement annuity contract where basic rate tax relief will not be claimed by your provider	Payments to your employer's scheme which were not deducted from your pay before tax  £  Payments to an overseas pension scheme which is not UK-registered which are eligible for tax relief and were not deducted from your pay before tax  £
Charitable giving	
5 Gift Aid payments made in the year to 5 April 2013	9 Value of qualifying shares or securities gifted to charity  £ 0 0
6 Total of any 'one-off' payments in box 5	10 Value of qualifying land and buildings gifted to charity  £ 0 0
7 Gift Aid payments made in the year to 5 April 2013 but treated as if made in the year to 5 April 2012	Value of qualifying investments gifted to non-UK charities in boxes 9 and 10
8 Gift Aid payments made after 5 April 2013 but to be treated as if made in the year to 5 April 2013  £ 0 0	12 Gift Aid payments to non-UK charities in box 5
Blind Person's Allowance	
13 If you are registered blind on a local authority or other register, put 'X' in the box	15 If you want your spouse's, or civil partner's, surplus allowance, put 'X' in the box

Other less common reliefs are on the Additional information pages enclosed in the tax return pack.

14 Enter the name of the local authority or other register

16 If you want your spouse, or civil partner, to have your

surplus allowance, put 'X' in the box

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Student Lo	oan repay	vments
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Please read the guide before filling in boxes 1 to 3.

If you have received notification from the Student Loans Company that repayment of an Income Contingent Student Loan began before 6 April 2013, put 'X' in the box	If you think your loan may be fully repaid within the next two years, put 'X' in the box			
2 If your employer has deducted Student Loan repayments enter the amount deducted  £ 0 0				

# **High Income Child Benefit Charge**

Only fill in this section if:

- your income was over £50,000, and
- you or your partner (if you have one) received Child Benefit on or after 7 January 2013 (this also applies if someone else claims Child Benefit for a child who lives with you and pays you or your partner for the child's upkeep), **and**
- couples only your income was higher than your partner's.

Please read the quide.

If you have to pay this charge for the 2013-14 tax year and you do not want us to use your 2013-14 PAYE tax code to collect that tax during the year, put 'X' in box 3 on page TR 6

1 Enter the total amount of Child Benefit you and your partner received for the period from 7 January 2013 to 5 April 2013	2 Enter the number of children you and your partner received Child Benefit for during the period from 7 January 2013 to 5 April 2013
£ 0 0	

### **Service companies**

1 If you provided your services through a service company (a company which provides your personal services to third										
	parties), enter the total of the dividends (including the tax credit) and salary (before tax was taken off) you withdre									
	from the	comp	any	in th	ne ta	ax year	- 9	see	the g	guide
	£						•	0	0	

### Finishing your tax return

Calculating your tax - if we receive your tax return by 31 October 2013, or if you file online, we will do the calculation for you and tell you how much you have to pay (or what your repayment will be) before 31 January 2014.

We will add the amount due to your Self Assessment Statement, together with any other amounts due.

**Do not** enter payments on account, or other payments you have made towards the amounts due, on your tax return. We will deduct these on your Self Assessment Statement.

If you want to calculate your tax, ask us for the *Tax calculation summary* pages and *notes*. The *notes* will help you work out any tax due or repayable, and if payments on account are necessary.

#### Tax refunded or set off

1 If you have had any 2012-13 Income Tax refunded or set off by us or Jobcentre Plus, enter the amount	
£ 00	



# If you have not paid enough tax

Use the payslip at the foot of your next statement (or reminder) from us to pay any tax due.

### If you have paid too much tax

If you fill in your bank or building society account details we can make any repayment due straight into your account. This is the safest and quickest method. But, if you do not have a suitable account, put 'X' in box 9 and we will send you or your nominee a cheque.

4	Name of bank or building society	11	If your nominee is your tax adviser, put 'X' in the bo
		12	Nominee's address
5	Name of account holder (or nominee)		
6	Branch sort code	13	and postcode
7	Account number	14	To authorise your nominee to receive any repayme
			you must sign in the box. A photocopy of your signature will not do
8	Building society reference number		
9	If you do not have a bank or building society account,		
	or if you want us to send a cheque to you or to your nominee, put 'X' in the box		
10	If you have entered a nominee's name in box 5,		
	put 'X' in the box		

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Your tax adviser, if you have one

This section is optional. Please see the guide about authorising your tax adviser.

113 300	ction is optional. Please see the guide about authorising y	your ta	A duviser.
5 Y	our tax adviser's name	17	The first line of their address including the postcode
Т	heir phone number		
		18	The reference your adviser uses for you
y (	other information		
F	Please give any other information in this space		



# Signing your form and sending it back

Please fill in this section and sign and date the declaration at box 22.

20 If this tax return contains provisional or estimated figures, put 'X' in the box	23 If you have signed on behalf of someone else, enter the capacity. For example, executor, receiver
21 If you are enclosing separate supplementary pages, put 'X' in the box	24 Enter the name of the person you have signed for
Declaration  I declare that the information I have given on this tax return and any supplementary pages is correct and complete to the best of my knowledge and belief.  I understand that I may have to pay financial penalties and face prosecution if I give false information.  Signature	25 If you filled in boxes 23 and 24 enter your name
Date DD MM YYYY	26 and your address