**Calculate Tax and NIC 2017-18 (for use with the Main Tax Return)**

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# Changes

|  |
| --- |
| If you have rolled forward 2016-17 v4.0 which does not contain any of the fixes for v5.0 onwards for 2016-17 live then implement the v0.1 changes.  If you have rolled forward 2016-17 after the fix you should already have implemented the v0.1 changes. |

## Changes for v0.1

**Changes Highlighted in yellow**

|  |  |  |
| --- | --- | --- |
| Area of change | Worksheet | What was changed |

|  |  |  |
| --- | --- | --- |
| Enhancement – Losses brought forward deducted from non-savings income before stage 5. | [c4](#_Stage_4:_Calculate) | c4.63a New calculation box "from c1.57" |
| c4 | c4.63b New calculation box "c4.5 + c4.7 + c4.13 + c4.19 + c4.27 + c4.28 + c4.33 + c4.35" |
| c4 | c4.63c New calculation box "c4.63a minus c4.63b" |
| Enhancement | [c5](#_Stage_5:_Subtract) | c5.1 changed from "If calculation type = non-resident, c5.1 = c4.73 minus c4.4, else, c5.1 = c4.73 minus c4.65, End if" to "c5.1 = c4.70 minus c4.63b" |
| Enhancement | c5 | c5.3 changed from "If Calculation type = non-resident, c5.3 = c91.6, else, c5.3 = c1.57, end if " to "If Calculation type = non-resident, c5.3 = c91.6, else, c5.3 = c4.63c, end if" |
| Personal Savings Allowance/Dividend Taxation Reform effect on ordering of allowances and deductions – Lump Sum payments moved in Step 1 | c5 | c5.7, c5.8, c5.9 & c5.10 changed to not in use |
| Personal Savings Allowance/Dividend Taxation Reform effect on ordering of allowances and deductions – Lump Sum payments moved in Step 1 | c5 | Other calculation boxes referencing c5.8, c5.9 & c5.10 not changed as these 3 calculation boxes should now be returning 0 (zero) |
| Enhancement | c5 | c5.7 No longer in use Set to zero |
| Enhancement | c5 | c5.8 No longer in use Set to zero |
| Enhancement | c5 | c5.9 No longer in use Set to zero |
| Enhancement | c5 | c5.10 No longer in use Set to zero |
| Enhancement | c5 | c5.13 changed from "lower of (c5.12 and (c5.2 minus c5.4))" to "lower of c5.12 and (c5.2 minus (c5.4 + c5.8)) |
| Enhancement – the amount of up to PSA\_HR £500 was not being allocated where the customer was liable at AHR but after reliefs and allowances was liable at below AHR | c5 | Above c5.20a description added "AR0%" |
| c5.20a New calculation box "HR\_band minus (c5.6 + c5.10)" |
| c5.20b New calculation box "lower of c5.11 minus (c5.15 + c5.16 + c5.19 + c5.20) and c4.79 minus (c5.15 + c5.19)" |
| c5.20c New calculation box "lower of c5.20a and c5.20b" " |
| Enhancement | c5 | c5.21 changed from "c5.11 minus (c5.15 + c5.16 + c5.19 + c5.20)" to "c5.11 minus (c5.15 + c5.16 + c5.19 + c5.20 + c5.20c)" |
| Enhancement | c5 | c5.30 changed from "lower of (c5.22 minus (c5.24 + c5.25 + c5.29) and c5.26)" to "lower of (c5.22 minus (c5.24 + c5.25 + c5.29) and c5.26 minus c5.29)" |
| Personal Savings Allowance/Dividend Taxation Reform effect on ordering of allowances and deductions – Lump Sum payments moved in Step 1 | c5 | New boxes c5.34a, c5.34b, c5.34c & c5.34d instead of c5.7, c5.8, c5.9 & c5.10 |
| Enhancement | c5 | c5.34a New calculation box "from c1.58" |
| c5.34b New calculation box "lower of (c5.34a) and c5.2 minus (c5.4 + c5.15 + c5.16 + c5.24 + c5.25)))" |
| c5.34c New calculation box "lower of c5.34a minus c5.34b and HR\_band minus (c5.5 + c5.20 + c5.30)" |
| c5.34d New calculation box "c5.34a minus (c5.34b + c5.34c)" |
| Enhancement – calculation already performed at c5.3 | c5 | c5.35 changed from "If calculation type = non-resident, c5.35 = c91.6, else, c5.35 = c1.57, end if" to "from c5.3" |
| Enhancement – calculation already performed at c5.11 | c5 | c5.37 changed from "If calculation type = non-resident, c5.37 = c91.14, else, c5.37 = c2.19, end if" to "from c5.11” |
| Personal Savings Allowance/Dividend Taxation Reform effect on ordering of allowances and deductions – Lump Sum payments moved in Step 1 | c5 | c5.45 changed from "lower of (c5.1 minus c5.44) and c5.10" to "lower of (c5.1 minus c5.44) and c5.34d" |
|  | c5 | c5.45a New calculation box "lower of c5.21 and (c5.11 minus (c4.79 + SR\_band))" |
|  | c5 | c5.45b New calculation box "lower of c5.1 minus (c5.44 + c5.45 + c5.20c) and c5.21" |
|  | c5 | c5.45c New calculation box "lower of c5.21 and (c5.1 minus (c5.44 + c5.45 + c5.20c))" |
|  | c5 | c5.46 changed from ""lower of (c5.1 minus (c5.44 + c5.45) and c5.21" to "if c5.3 minus c5.1 < c5.2, c5.46 = c5.45a, else, c5.46 = c5.45b, end if" |
| Personal Savings Allowance/Dividend Taxation Reform effect on ordering of allowances and deductions | c5 | Above c5.48 changed from "Higher Rate" to "Beneficial Ordering" |
|  | c5 | c5.48 changed from "lower of c5.1 minus (c5.5 + c5.9 + c5.20 + c5.6 + c5.10 + c5.21) and c5.34" to "lower of c5.1 minus (c5.4 + c5.8 + c5.16 + c5.5 + c5.9 + c5.20 + c5.6 + c5.10 + c5.21) and c5.34 minus ((c5.2 + HR\_band) minus c4.74)" |
| Personal Savings Allowance/Dividend Taxation Reform effect on ordering of allowances and deductions | c5 | New box c5.48a "if c5.15 minus c4.79 > 0 (zero) / c5.48a = lower of c5.1 and c5.4 / else / c5.48a = 0 (zero) / end if" |
| c5 | New box c5.48b "lower of (c5.1 minus c5.47) and c5.5" |
| c5 | c5.49 changed from lower of ((c5.1 minus c5.47) and c5.5)" to "lower of (c5.1 minus c5.47) and c5.5" |
| Personal Savings Allowance/Dividend Taxation Reform effect on ordering of allowances and deductions – Lump Sum payments moved in Step 1 | c5 | c5.50 changed from "lower of (c5.1 minus (c5.47 + c5.49) and c5.9)" to "lower of (c5.1 minus (c5.47 + c5.49) and c5.34c)" |
|  | c5 | c5.50a New calculation box "lower of c5.20 and c5.11 minus (c4.79 + SR\_band + c5.46)" |
|  | c5 | c5.50b New calculation box "lower of c5.50a and (c5.1 minus (c5.44 + c5.45 + c5.49 + c5.50)) |
|  | c5 | c5.50c New calculation box "lower of c5.20 and (c5.1 minus (c5.47 + c5.49 + c5.50))" |
|  | c5 | c5.50d New calculation box "lower of c5.50c and (c5.11 minus c4.79)" |
|  | c5 | c5.51 changed from "lower of (c5.1 minus (c5.47 + c5.49 + c5.50) and c5.20)" to "if c5.3 minus c5.1 < SR\_band, c5.51 = c5.50a, else, c5.51 = c5.50c, end if" |
| Personal Savings Allowance/Dividend Taxation Reform effect on ordering of allowances and deductions | c5 | c5.55 changed from "2 x (c5.29 minus (c5.19 + c5.54))" to "2 x (c5.29 minus c5.54)" |
| Enhancement | [*c5*](#_Stage_5:_Subtract)  tc198 was incorrectly showing £33,500 pay at basic rate | c5.55 changed to allow a negative (also changes made to c5.60 & c5.62) |
| Enhancement - ensure reliefs and allowances allocated correctly to allow Savings Starting rate available | c5 | c5.56a New calculation box "lower of c5.1 and c5.4" |
| c5 | c5.56b New calculation box "if c5.15 minus c4.79 > 0 (zero), c5.56b = c5.56a, else, c5.56b = c5.44, end if" |
| c5 | c5.56c New calculation box "c5.1 minus c5.56b" |
| Enhancement – the amount of relief and allowances in the calculation was being increased | c5 | c5.57 changed from "lower of (c5.56 and (c5.2 + c5.4 + c5.8)) minus (c5.47 + c5.48)" to "lower of (c5.56 and (c5.4 + c5.8 + c5.16))" |
| Enhancement - ensure reliefs and allowances allocated correctly to allow Savings Starting rate available |  | c5.57a New calculation box "lower of (c5.1 minus (c5.47 + c5.48 + c5.52 + c5.57) and c5.30)" |
| Enhancement - ensure reliefs and allowances allocated correctly to allow Savings Starting rate available | c5 | c5.58 changed from "lower of (c5.1 minus (c5.52 + c5.57) and c5.30)" to "lower of c5.56b and c5.57a" |
|  | c5 | c5.58a New calculation box "lower of (c5.1 minus c5.58) and c5.4" changed to not in use |
|  | c5 | c5.58b New calculation box "if c5.15 minus c4.79 > 0 (zero) c5.58b = c5.58a else c5.58b = c5.49 end if" changed to not in use |
|  | c5 | c5.58c New calculation box "lower of (c5.1 minus (c5.47 + c5.56b) and c5.34c)" |
|  | c5 | c5.58d New calculation box "c5.51 minus c5.56b" |
|  | c5 | c5.58e New calculation box "if c5.15 minus c4.79 > 0 (zero) c5.58e = c5.58d else c5.58e = c5.51 end if" |
|  | c5 | c5.58f changed from "c5.58b + c5.58c + c5.58e" to "c5.56b + c5.58c + c5.58e" |
|  | c5 | c5.59 changed from "c5.1 minus (c5.47 + c5.48 + c5.52 + c5.58)" to "c5.1 minus (c5.47 + c5.48 + c5.58f + c5.58)" |
|  | c5 | c5.60 changed from "lower of c5.4 and c5.59" to " lower of ((c5.4 + c5.5) minus c5.56b) and c5.59" |
|  | c5 | c5.61 changed from "larger of (c5.56 minus c5.58b) and c5.60" to "larger of (c5.56 minus c5.56b) and c5.60" |
| Enhancement | c5 | c5.62 changed from "lower of c5.4 and c5.61" to “lower of ((c5.4 + c5.5) minus c5.56b) and c5.61" |
| Personal Savings Allowance/Dividend Taxation Reform effect on ordering of allowances and deductions – Lump Sum payments moved in Step 1 | c5 | c5.63 changed from "lower of (c5.1 minus (c5.47 + c5.48 + c5.52 + c5.58 + c5.62) and c5.8)" to "lower of (c5.1 minus (c5.47 + c5.48 + c5.52 + c5.58 + c5.62) and c5.34b)" |
|  | c5 | c5.66 changed from "lower of (c5.1 minus (c5.47 + c5.52 + c5.48 + c5.58 + c5.65) and c5.25)" to "lower of (c5.1 minus (c5.47 + c5.48 + c5.58 + c5.58f + c5.65) and c5.25)" |
|  | c5 | c5.67 changed from "c5.44 + c5.49 + c5.62" to "c5.44 + c5.56b + c5.62" |
|  | c5 | *c5.68 changed from "c5.45 + c5.50 + c5.63" to "c5.45 + c5.58c + c5.63"* |
|  | c5 | c5.68a New "c5.1 minus (c5.47 + c5.52 + c5.48 + c5.58 + c5.65 + c5.66)" |
|  | c5 | c5.69 changed from "c5.46 + c5.51 + c5.64" to "c5.46 + c5.51 + c5.64 + c5.68a" |
|  | c5 | c5.73 changed from "c5.72 minus c5.40" to "larger of c5.1 minus (c5.67 + c5.68 + c5.69 + c5.70) and c5.72 minus c5.40" |
|  | c5 | c5.78 changed from "c5.37 minus c5.69" to "copy to c6.11" |
| Enhancement | c5 | c5.85 changed from "c5.85 = c3.21" to "c5.85 = c3.21 minus c4.63b" |
| Enhancement – changes to address SR\_band and BR\_band issues. | c6 | c6.3 Box changed to not used |
| c6 | c6.4 Box changed to not used |
| c6 | c6.6 changed from "lower of c6.4 and c6.5" to "lower of c6.1 and (BR\_band (£33,500) + c4.59)" |
| c6 | c6.7 changed from "c6.4 minus c6.6" to "c6.1 minus c6.6" |
| c6 | c6.10 changed from "c6.7 minus c6.9" to "c6.1 minus (c6.6 + c6.9)" |
| c6 | c6.12 changed from "c6.2 minus c6.3" to "(c5.1 + SR\_band (£5,000)) minus (c5.3 + c5.42)" |
| c6 | c6.14 changed from "c6.11 minus c6.13" to "lower of SR\_band (£5,000) and c6.13" |
| c6 | c6.15 Box changed to not used |
| c6 | c6.17 changed from "lower of (c6.11 minus c6.13) and c6.16" to "lower of (c6.11 minus c6.14) and c6.16" |
| c6 | c6.18 changed from "(lower of c6.14 and c6.15) minus c6.17" to "lower of (c6.11 minus (c6.14 + c6.17)) and ((BR\_band (£33,500) + c4.59) minus (c6.6 + c6.14 + c6.17))" |
| c6 | c6.19 changed from "c6.14 minus (c6.17 + c6.18)" to "c6.11 minus (c6.14 + c6.17 + c6.18)" |
| c6 | c6.20 changed from "c6.8 minus c6.9" to "HR\_band (£116,500) minus c6.9" |
| c6 | c6.22 changed from "c6.19 minus c6.21" to "c6.11 minus (c6.14 + c6.17 + c6.18 + c6.21)" |
| c6 | c6.24 changed from "c6.12 minus c6.13" to "from c4.80" |
| c6 | c6.25 changed from "lower of c6.23 and c6.24" to "lower of c6.23 and c6.24 |
| c6 | c6.26 changed from "c6.23 minus c6.25" to "lower of c6.23 and ((BR\_band (£33,500) + c4.59) minus (c6.6 + c6.9 + c6.14 + c6.17 + c6.18)) |
| c6 | c6.27 changed from "(BR\_band + c4.59) minus (c6.1 + c6.11)" to "lower of c6.25 and c6.26" |
| c6 | c6.28 changed from "From c4.80" to "c6.26 minus c6.27" |
| c6 | c6.29 changed from "lower of c6.23 and c6.28" to "c6.23 minus c6.26" |
| c6 | c6.30 changed from "(lower of c6.23 and c6.27) minus c6.29" to "HR\_band (£116,500) minus (c6.9 + c6.21) |
| c6 | c6.31 changed from "c6.23 minus (c6.29 + c6.30)" to "lower of c6.29 and c6.30 |
| c6 | c6.32 changed from "c6.20 minus c6.21" to "lower of (c6.25 minus c6.26) and c6.30" |
| c6 | c6.33 changed from "lower of (c6.31) and (c6.32 minus c6.29)" to "c6.31 minus c6.32" |
| c6 | c6.34 changed from "c6.31 minus c6.33" to "c6.23 minus (c6.25 + c6.28 + c6.33)" |
| c6 | c6.36 Box changed to not used |
| c6 | c6.37 Box changed to not used |
| c6 | c6.38 Box changed to not used |
| c6 | c6.39 Box changed to not used |
| c6 | c6.40 changed from "lower of c6.38 and c6.39" to "lower of c6.35 and ((BR\_band (£33,500) + c4.59) minus (c6.6 + c6.14 + c6.17 + c6.18 + c6.26))" |
| c6 | c6.41 changed from "c6.38 minus c6.40" to "c6.35 minus c6.40" |
|  |  |
| c6 | c6.42 changed from "c6.32 minus c6.33 " to "HR\_band (£116,500) minus (c6.9 + c6.21 + c6.33)" |
| c6 | c6.44 changed from "c6.41 minus c6.43" to "c6.35 minus (c6.40 + c6.43)" |
| c6 | c6.46 changed from "c6.36 minus c6.37" to "(c5.1 + SR\_band (£5,000)) minus (c5.3 + c5.42 + c5.11 + c5.22 + c5.7 + c5.43)" |
| c6 | c6.47 changed from "lower of c6.45 and c6.46" to "lower of c6.45 and c6.46" |
| c6 | c6.48 changed from "c6.45 minus c6.47" to 'lower of SR\_band (£5,000) minus c6.14 and c6.47 |
| c6 | c6.49 Box changed to not used |
| c6 | c6.52 changed from "(lower of c6.48 and c6.49) minus c6.51" to "lower of (c6.45 minus (c6.48 + c6.51)) and ((BR\_band (£33,500) + c4.59) minus (c6.6 + c6.14 + c6.17 + c6.18 + c6.26 + c6.40 + c6.48 + c6.51))" |
| c6 | c6.53 changed from "c6.48 minus (c6.51 + c6.52)" to "c6.45 minus (c6.48 + c6.51 + c6.52)" |
| c6 | c6.54 changed from "c6.42 minus c6.43 " to "HR\_band (£116,500) minus (c6.9 + c6.21 + c6.29 + c6.43)" |
| c6 | c6.56 changed from "c6.53 minus c6.55" to "c6.45 minus (c6.48 + c6.51 + c6.52 + c6.55)" |
| c8 | c8.1 changed from "c6.3 + c6.6 + c6.37 + c6.40" to "c6.6 + c6.40" |
| c8 | c8.7 changed from "c6.13 + c6.47" to "c6.14 + c6.48" |
| c8 | c8.17 changed from "From c6.29 " to "c6.25" |
| c8 | c8.19 changed from "From c6.30 " to "c6.28" |
| Amendment | c6 | Text changed above c6.8 “Higher rate band & Basic rate band” |
| Amendment | c6 | Text reinstated above c6.9 “Income in higher rate band” |
| Amendment | c6 | New description added above c6.21 “Income in higher rate band” |
| Amendment | c6 | New description added above c6.22 “Income in additional rate band” |
| Amendment | c6 | Highlighting removed from text above c6.45 as no change |
| Amendment | c6 | Highlighting removed from text above c6.51 as no change |
| Amendment | c6 | Highlighting removed from text above c6.52 as no change |
| Amendment | c6 | Extra zero deleted at end of BR\_band at c6.26, c6.6, c6.40 and c6.52 |
| Enhancement | c7 | c7.6 Changed from c6.9+c6.21+c6.43+c6.55 to “c6.9+c6.21+c6.43+c6.55” |
| Enhancement – to include LUN9 + LUN10 tax credits | c12 | c12.1 changed from c9.40 to “c9.40 minus c10.4” |
| Enhancement | c16 | c16.30 Changed from "If c16.24 > 0 and c16.24 > (c16.21 + c16.32 + c16.16)" to "If c16.24 > 0 and c16.24 > (c16.21 + c16.32 + (c16.13 x NIC\_rate (9%)))" |
| Amendment | c16 | Correct brackets included for c16.30 |
| Enhancement – the If statement for calculating Capital Gains should include CGT18 Attributed Gains so that if they are the only taxable Gain the CGT calculation will run | c17 | c17 If statement Changed from "CGT51 is not zero or Null" to "CGT51 is not zero or Null or (box CGT18 is not zero or null)" |
| c17 | c17 if statement Changed from "(CGT51 = 0 (zero) or null)) no Top Slicing relief is due" to "(CGT51 = 0 (zero) or null) and (box CGT18 = zero or null)) no Top Slicing relief is due" |
| c18 | A change to the If statement at the start of stage 18 for calculating Capital Gains Tax (CGT). This should include reference to 'Attributed gains where personal losses' (CGT18). |
| Enhancement | c19 | c19.1 Changed from "Copy to c9.30 and to c12.11" to "Copy to c9.33 and to c12.11" |
| Enhancement | c21 | c21.10 Changed from "Copy to box c9.22" to "Copy to box c9.24" |
| Enhancement | c22 | c22.2 Changed to "lower of c6.44 and c22.1" |
| Enhancement | c22 | c22.5 Changed from "lower of c6.43 and c22.4" to "lower of c6.30 and c22.4" |
| Enhancement | c22 | c22.12 Changed from "Copy to box c9.23" to "Copy to box c9.25" |
| Enhancement - Relief claimed on a qualifying distribution AOR9 | *c23* | Reintroduction of stage 23 - previously removed in error |
| *c9* | New box c9.26a |
| *c9* | c9.27 changed from c9.1 minus (c9.14 + c9.19 + c9.21 + c9.23 + c9.26) to c9.1 minus (c9.14 + c9.19 + c9.21 + c9.23 + c9.26 + c9.26a) |
| Amendment | c23 | c23.1 changed back to “from c6.34” (stage 23 was reinstated but c23.1 had been changed to “from c6.25” |
| Amendment | c23 | c23.5 changed back to “from c6.33” (stage 23 was reinstated but c23.1 had been changed to “from c6.24”) |
| Enhancement | c28 | c28.14 Changed from "copy to box 9.31" to "Copy to box c9.34" |
| Enhancement | Annex B & C | Annex B & C removed |

## Changes for v1.0

**Changes Highlighted in yellow**

|  |  |  |
| --- | --- | --- |
| Area of change | Worksheet | What was changed |
| Budget Rates and Allowances Updates. | *Parameter changes* | numerous items changed and some new items added |
| *Clarification* | [*c5*](#_Stage_5:_Subtract) | c5.30 changed from " lower of (c5.22 minus (c5.24 + c5.25 + c5.29) and c5.26 minus c5.29)" to "lower of c5.22 minus (c5.24 + c5.25 + c5.29) and (c5.26 minus c5.29)" |
| Personal Savings Allowance/Dividend Taxation Reform effect on ordering of allowances and deductions – changes to ensure reliefs and allowances set in most beneficial way where savings starting rate available vs DivHR | [*c5*](#_Stage_5:_Subtract)  Examples: Pay £13,000, Int £21,000 & Div £16,000  Pension £9,000, Int £25,000 & Div £20,000 | c5.56a changed from "(c5.53 minus c5.56) x DivHR\_rate (32.5%)" to "lower of (c5.53 minus c5.56) and ((c5.53 minus c5.54a) x DivBR\_rate (7.5%) + (c5.53 minus (c5.53 minus c5.54a)) x DivHR\_rate (32.5%))" |
| c5.56a ROUNDING pdown added |
| c5.56d changed from "(c5.56b minus c5.56c) x (2 x BR\_rate (2 x 20%)" to "(c5.56b minus c5.56c) x BR\_rate (20%) + (c5.53 minus c5.56) x BR\_rate (20%)" |
| c5.56d ROUNDING pdown added |
| c5.56e changed from "if c5.56d > c5.56a, c5.56e = lower of c5.1 and c5.4, else, c5.56e = c5.49, end if" to "if c5.56d > c5.56a, c5.56e = lower of (c5.1 minus c5.52) and c5.4, else, c5.56e = c5.49, end if" |
| c5.56f changed from"c5.1 minus c5.56e" to "if c5.56d > c5.56a, c5.56f = lower of c5.52 and (c5.3 minus (c5.44 + c5.56e)), else, c5.56f = 0 (zero), end if" |
| c5.56g new calculation box "lower of (c5.52 minus (c5.56e + c5.56f)) and (c5.34a minus (c5.45 + c5.50))" |
| c5.56h new calculation box "lower of (c5.52 minus (c5.56e + c5.56f + c5.56g)) and (c5.11 minus (c5.46 + c5.51))" |
| c5.56i new calculation box "c5.1 minus (c5.56e + c5.56f + c5.56g + c5.56h)" |
| c5.58 changed from "lower of c5.56f and c5.57a" to "lower of c5.56i and c5.57a" |
| c5.58c changed from "lower of (c5.1 minus (c5.47 + c5.48 + c5.56e + c5.58) and c5.34c)" to "lower of (c5.1 minus (c5.47 + c5.48 + c5.56e + c5.56f + c5.56g + c5.56h + c5.58) and (c5.34c minus c5.56g))" |
| c5.58e changed from "lower of (c5.1 minus (c5.47 + c5.48 + c5.56e + c5.58 + c5.58c) and c5.20" to "lower of (c5.1 minus (c5.47 + c5.48 + c5.56e + c5.56f + c5.56g + c5.56h + c5.58 + c5.58c) and (c5.20 minus c5.56h))" |
| c5.58f changed from "c5.56e + c5.58c + c5.58e" to "c5.56e + c5.56f + c5.56g + c5.56h + c5.58c + c5.58e" |
| c5.60 changed from "lower of ((c5.4 + c5.5) minus c5.56e) and c5.59" to "lower of ((c5.4 + c5.5) minus (c5.56e + c5.56f)) and c5.59" |
| c5.61 changed from "larger of (c5.56 minus c5.56e) and c5.60" to "larger of (c5.56 minus (c5.56e + c5.56f)) and c5.60" |
| c5.62 changed from "lower of ((c5.4 + c5.5) minus c5.56e) and c5.61" to "lower of ((c5.4 + c5.5) minus (c5.56e + c5.56f)) and c5.61 |
| c5.67 changed from "c5.44 + c5.56e + c5.62" to "c5.44 + c5.56e + c5.56f + c5.62" |
| c5.68 changed from "c5.45 + c5.58c + c5.63" to "c5.45 + c5.56g + c5.58c + c5.63" |
| c5.68a changed from "lower of c5.1 minus (c5.47 + c5.58 + c5.48 + c5.58f + c5.65 + c5.66) and c5.11" to "lower of c5.1 minus (c5.47 + c5.58 + c5.48 + c5.58f + c5.65 + c5.66) and (c5.11 minus (c5.46 + c5.58e + c5.64))". |
| c5.69 changed from "c5.46 + c5.58e + c5.64 + c5.68a" to "c5.46 + c5.56h + c5.58e + c5.64 + c5.68a" |
| *Scottish Further Powers income tax rates and thresholds* | c5 | c5.2 Heading above calculation box "Extended basic rate band" "Extended basic rate band for non-saving-non-dividend income" |
| *Scottish Further Powers income tax rates and thresholds* | c5 | c5.2a New calculation box "BR\_band (£33,500) + c4.59)" |
| *Scottish Further Powers income tax rates and thresholds* | c5 | c5.5 changed from "lower of (c5.3 minus c5.4) and (HR\_band (£118,000)" to "lower of (c5.3 minus c5.4) and c3a.3" |
| *Scottish Further Powers income tax rates and thresholds* | c5 | c5.13 changed from "lower of c5.12 and (c5.2a minus (c5.4 + c5.8))" to "lower of c5.12 and (c5.2a minus c5.4)" |
| *Scottish Further Powers income tax rates and thresholds* | c5 | c5.16 changed from "lower of (c5.11 minus c5.15) and (c5.2a minus (c5.4 + c5.8 + c5.15)) " to "lower of (c5.11 minus c5.15) and (c5.2a minus (c5.4 + c5.15)) " |
| *Enhancement – removal of old boxes c5.7 to c5.10 from calculation that are returning zero* | c5 | c5.24 changed from "lower of (c5.23 and (c5.2a minus (c5.4 + c5.8 + c5.15 + c5.16)))" to "lower of (c5.23 and (c5.2a minus (c5.4 + c5.15 + c5.16)))" |
| "c5.25 changed from ""lower of ((c5.22 minus c5.24) and (c5.2a minus (c5.4 + c5.8 + c5.15 + c5.16 + c5.24)))" to "lower of ((c5.22 minus c5.24) and (c5.2a minus (c5.4 + c5.15 + c5.16 + c5.24)))" |
| c5.30 changed from "lower of (c5.22 minus (c5.24 + c5.25 + c5.29) and c5.26 minus c5.29)" to "lower of c5.22 minus (c5.24 + c5.25 + c5.29) and (c5.26 minus c5.29)" |
| c5.17 changed from "HR\_band (£116,500) minus (c5.5 + c5.9)" to "HR\_band (£116,500) minus c5.5" |
| c5.20a changed from "HR\_band (£116,500) minus (c5.6 + c5.10)" to "HR\_band (£116,500) minus c5.6" |
| c5.14 changed from "larger of (c4.79 and (SR\_band (£5,000) minus ((c5.4 + c5.8) minus c5.1)))" to "larger of (c4.79 and (SR\_band (£5,000) minus (c5.4 minus c5.1))" |
| c5.26 changed from "HR\_band (£116,500) minus (c5.5 + c5.9 + c5.20)" to "HR\_band (£116,500) minus (c5.5 + c5.20)" |
| c5.31 changed from "HR\_band (£116,500) minus (c5.6 + c5.10 + c5.21)" to "HR\_band (£116,500) minus (c5.6 + c5.21)" |
| "c5.48 changed from ""c5.1 minus (c5.4 + c5.8 + c5.16 + c5.5 + c5.9 + c5.20 + c5.6 + c5.10 + c5.21) and c5.34 minus ((c5.2a + HR\_band (£116,500)) minus c4.74)" to "c5.1 minus (c5.4 + c5.16 + c5.5 + c5.20 + c5.6 + c5.21) andc5.34 minus ((c5.2a + HR\_band (£116,500)) minus c4.74)" |
| c5.57 changed from "lower of (c5.56 and (c5.4 + c5.8 + c5.16))" to "lower of (c5.56 and (c5.4 + c5.16))" |
| *Enhancement - error in calculation* | c6 | c6.42 changed from "HR\_band minus (c6.9 + c6.21 + c6.33)" to "HR\_band minus (c6.9 + c6.21 + c6.29)" |
| *Enhancement - error in calculation* | c6 | c6.42 changed from "HR\_band minus (c6.9 + c6.21 + c6.33)" to "HR\_band minus (c6.9 + c6.21 + c6.29)" |
| *Scottish Further Powers income tax rates and thresholds* | *c3a* | c3a.1 New calculation box "If pseudo box YPDTR = S, c3a.1 = 2, else, c3a.1 = 1, end if" |
| *Scottish Further Powers income tax rates and thresholds* | *c3a* | c3a.2 New calculation box "if c3a.1 = 2, c3a.2 = SBR\_Band £31,500), else, c3a.2 = BR\_Band £33,500), end if" |
| *Scottish Further Powers income tax rates and thresholds* | *c3a* | c3a.3 New calculation box "if c3a.1 = 2, c3a.3 = SHR\_Band £118,500), else, c3a.3 = HR\_Band £116,500), end if" |
| *Scottish Further Powers income tax rates and thresholds* | *c3a* | c3a.4 New calculation box "if c3a.1 = 2, c3a.4 = SBR\_rate 20%, else, c3a.4 = BR\_rate 20%, end if" |
| *Scottish Further Powers income tax rates and thresholds* | *c3a* | c3a.5 New calculation box "if c3a.1 = 2, c3a.5 = SHR\_rate 40%, else, c3a.5 = HR\_rate 40%, end if" |
| *Scottish Further Powers income tax rates and thresholds* | *c3a* | c3a.6 New calculation box "if c3a.1 = 2, c3a.6 = SAHR\_rate 45%, else, c3a.6 = AHR\_rate 45%, end if" |
| *Scottish Further Powers income tax rates and thresholds*  *New calculation boxes to accommodate the calculation to determine if MAT applicable because of Scottish income tax rates* | *c4* | c4.76 changed to Not in use |
| c4.76a New calculation box "if c1.57 + c1.58 > c3a.2 + c4.75, c4.76a = 1 (HR\_case? 'Y'), else, c4.76a = 0 (HR\_case? 'N'), End if" |
| c4.76b New calculation box "if c4.74 minus (lower of c2.19 and PSA\_HR (£500)) > (BR\_band (£33,500) + c4.75), c4.76b = 1 (HR\_case? 'Y'), else, c4.76b = 0 (HR\_case? 'N'), End if" |
| c4.76c New calculation box "if c4.76a + c4.76b > 0, c4.76c = 1 (HR\_case? 'Y'), else, c4.76c = 0 (HR\_case? 'N'), End if" |
| *Scottish Further Powers income tax rates and thresholds* | [c6](#_Stage_6:_Allocate) | c6.5 changed from “SBR\_band + c4.59” to “SavBR\_band + c4.59” |
| c6.6 changed from “lower of c6.1 and (BR\_band + c4.59)” to “lower of c6.1 and (c3a.2 + c4.59)” |
| c6.8 changed from “HR\_band” to “from c3a.3” |
| *Scottish Further Powers income tax rates and thresholds* | c7 | New directions above box c7.5 |
| c7.6 changed from "c6.9 + c6.21 + c6.43 + c6.55 " to "if c3a.1 = 1, c7.6 = c6.9 + c6.21 + c6.43 + c6.55, else, c7.6 = 0 (zero), end if" |
| New directions above box c7.9 |
| c7.9 changed from "c7.4 + c7.8" to "if c3a.1 = 2, if SHR\_rate (40%) >= HR\_rate (40%), c7.9 = c6.9 + c6.43, else, c7.9 = c6.21 + c6.55, end if, end if" |
| New box c7.10 lower of c7.5 and c7.9 |
| New box c7.11 "if c3a.1 = 2, SHR\_rate (40%) >= HR\_rate (40%), c7.11 = c7.10 x SHR\_rate minus SBR\_rate (20%), else, c7.11 = c7.10 x HR\_rate minus BR\_rate (20%), end if" |
| New box c7.12 c7.5 minus (c7.7 + c7.10) |
| New box c7.13 "if c3a.1 = 2, if SHR\_rate (40%) <= HR\_rate (40%), c7.9 = c6.21 + c6.55, else, c7.9 = c6.9 + c6.43, end if, end if" |
| New box c7.14 lower of c7.12 and c7.13 |
| New box c7.15 "if c3a.1 = 2, SHR\_rate (40%) <= HR\_rate (40%), c7.15 = c7.14 x HR\_rate minus BR\_rate (20%), else, c7.15 = c7.14 x SHR\_rate minus SBR\_rate (20%), end if, end if |
| New Eend if" after c7.15 |
| New box c7.16 c7.4 + c7.8 + c7.11 + c7.15 Copy to box c9.2 |
| *Scottish Further Powers income tax rates and thresholds* | c8 | c8.2 changed from "If pseudo box YPDTR = S, and, calculation type = Resident, c8.2 = c8.1 x SBR\_rate, else, c8.2 = c8.1 x BR\_rate, end if " to "c8.1 x c3a.4" |
| c8.4 changed from "If pseudo box YPDTR = S, and, calculation type = Resident, c8.4 = c8.3 x SHR\_rate, else, c8.4 = c8.3 x HR\_rate, end if " to "c8.3 x c3a.5" |
| c8.6 changed from "If pseudo box YPDTR = S, and, calculation type = Resident, c8.6 = c8.5 x SAHR\_rate, else, c8.6 = c8.5 x AHR\_rate, end if" to "c8.5 x c3a.6" |
| *New stage for LLIR* | c24 | New calculation boxes c24.1 to c24.17 |
| *Scottish Further Powers income tax rates and thresholds* | c25 | c25.14 Changed from "If pseudo box YPDTR = S, and, calculation type = Resident, c25.14 = c25.13 x SBR\_rate (20%), else, c25.14 = c25.13 x BR\_rate (20%), end if" to " c25.13 x c3a.4" |
|  | c25 | "c25.20 Changed from ""If pseudo box YPDTR = S, and, calculation type = Resident, c25.20 = c25.19 x SHR\_rate (40%), else, c25.20 = c25.19 x HR\_rate (40%), end if" to "c25.19 x c3a.5" |
|  | c25 | "c25.22 Changed from ""If pseudo box YPDTR = S, and, calculation type = Resident, c25.22 = c25.21 x SAHR\_rate (45%), else, c25.22 = c25.21 x AHR\_rate (45%), end if" to "c25.21 x c3a.6" |
|  | c25 | "c25.53 Changed from ""If pseudo box YPDTR = S, and, calculation type = Resident, c25.53 = c25.51 x SBR\_rate (20%), else, c25.53 = c25.51 x BR\_rate (20%), end if, " to "c25.51 x c3a.4" |
|  | c25 | c25.10 Changed from "BR\_band + c4.59 " to c3a.2 + c4.59" |
|  | c25 | c25.17 Changed from "HR\_band" to from c3a.3" |
| *Enhancement – to fix Exclusion* | c91 | c91.1 changed from "from c1.57" to "from c4.63c" |
| *Enhancement s399 ITA 2007 - Exclusion 57 2016-17* | c91 | stage changes to assist with insertion of 7.5% tax on UK dividends |
| c91.3 changed from "c1.46 + c1.47" to "from c1.46" |
| c91.3a new calculation box "from c1.47" |
| c91.5 changed from “c91.2 + c91.3 + c91.4” to “c91.2 + c91.3 + c91.3a + c91.4” |
| c91.30a new calculation box "c91.3a x AHR\_rate (45%)" |
| c91.34a new calculation box "lower of (c8.19 + c8.21 + c8.23) x DivBR\_rate (7.5%) and c91.22 x DivBR\_rate (7.5%)” |
| c91.34a = pdown |
| c91.35 changed from “c91.29 + c91.30 + c91.31 + c91.32 + c91.33 + c91.34” to “c91.29 + c91.30 + c91.30a + c91.31 + c91.32 + c91.33 + c91.34 + c91.34a” |
| c10 | c10.5 new calculation box "from c91.34a" |
| c12 | c12.1 changed from "c9.40 minus c10.4" to "c9.40 minus (c10.4 + c10.5)" |
| c12.18a new calculation box to capture result of first calculation as resident |
| c12.18b new calculation box to capture result of first calculation as non-resident |
| [Annex A](#_Annex_A:_Format) | L84 div-tax-credits changed from "c10.4" to "c10.4 + c10.5" |

## Changes for v1.1

**Changes Highlighted in yellow**

|  |  |  |
| --- | --- | --- |
| Area of change | Worksheet | What was changed |
| Document title | *Page 1 title* | “Calculate Tax and NIC 2016-17(for use with the Main Tax Return)” year updated to 2017-18 |
| Clarification | [*c3*](#_Stage_3:_Collect) | c3.6, c3.7 & c3.8 have had values moved to 4th column e.g. 100/92.5 for consistency |
| Enhancement | [*c3a*](#_Stage_3a:_Status) | Explanation and reference to legislation provided for background and if statement added before and after c3a.1 to ensure status always 1 (rUK) when NRD1 or NRD28 = Y |
| Clarification for descriptors and rates and allowances | [*c4*](#_Stage_4:_Calculate_1) | c4.65 BPA was £2,290 now £2,320 |
| c4.68 T\_P\_A was £1,100 now £1,150 |
| c4.76 descriptor deleted |
| c4.76b BR & PSA\_HR moved to 4th column for consistency |
| c4.76c descriptor added above box |
| Above c4.77 T\_P\_A was £1,100 now £1,150 |
| Clarification | [*c5*](#_Stage_5:_Subtract) | c5.12 value for SR\_band moved to 4th column for consistency |
| Clarification | *c5* | c5.17 value for HR\_band moved to 4th column for consistency |
| Scottish Further Powers income tax rates and thresholds | [*c6*](#_Stage_6:_Allocate) | c6.40 changed from "lower of c6.35 and ((BR\_band (£33,500) + c4.59) minus (c6.6 + c6.14 + c6.17 + c6.18 + c6.26))" to "lower of c6.35 and ((c3a.2 + c4.59) minus (c6.6 + c6.14 + c6.17 + c6.18 + c6.26))" |
| c6.42 changed from "HR\_band minus (c6.9 + c6.21 + c6.29)" to "c3a.3 minus (c6.9 + c6.21 + c6.29)" |
| *c26* | c26.2 changed to:  If c8.5 or c8.15 or c8.23 is greater than 0 (zero)  c26.2 = c3a.6  else  if c8.3 or c8.13 or c8.21 is greater than 0 (zero)  c26.2 = c3a.5  else  c26.2 = c3a.4  end if  end if |
| Clarification | [*c7*](#_Stage_7:_Calculate) | c7.5, c7.6, c7.7 & c7.8 have had descriptors moved from 4th column e.g. “remaining Deficiency Relief” to above box for consistency |
| Clarification | *c7* | c7.9 to c7.16 have had descriptors added to above boxes for consistency |
| **Rates and allowances** | [*c9*](#_Stage_9:_Apply) | c9.15 Alimony Limit SMP was £3,220 now £3,260 |
| **Rates and allowances** | *c9* | c9.20 T\_P\_A was £1,100 now £1,150 |
| **LLIR** | *c9* | New box c9.22 |
| New box c9.23 |
| Subsequent renumbering of old c9.22 to new c9.24 etc. |
| c9.23 (now c9.25) changed as a result of renumbering |
| c9.26 (now c9.28) changed as a result of renumbering |
| c9.27 (now c9.30) changed as a result of renumbering |
| c9.29 (now c9.32) changed as a result of renumbering |
| c9.31 (now c9.34) changed as a result of renumbering |
| c9.36 (now c9.39) changed as a result of renumbering |
| c9.37 (now c9.40) changed as a result of renumbering |
| c9.39 (now c9.42) changed as a result of renumbering |
| c9.40 (now c9.43) changed as a result of renumbering |
| *c12* | c12.1 changed from " c9.40 minus (c10.4 + c10.5)" to "c9.43 minus (c10.4 + c10.5)" |
| [*c24*](#_Stage_24:_Landlords) | Descriptors added above boxes |
| *c24* | The “from PRO40” added to 4th column |
| *c24* | Guidance added above c24.4 and c24.5 to clarify what is expected |
| *c24* | The “copy to c9.22” moved to 4th column (was in 2nd) |
| [*Annex A*](#_Annex_A:_Format)*: Format SA302 style calculation* | New lines x 3 for L67  Llir-amount  Llir-amount-restricted  Llir-relief |
| Renumbering of stage 9 because of LLIR meant a change of calculation box references for:  notional-CEG  notional-other  FTCR  relief-on-qual-distn  IT-after-allces  Gift-aid-amount  Gift-aid-tax-due  Gift-aid-tax-reduced  IT-after-gift-aid  annuity-amount  annuity-tax |
| Year updated | [*c12*](#_Stage_12:_Calculate) | Above c12.14 updated to reference 2017-18 & 2018-19 |
| *Clarification for rates and allowances* | [*c14*](#_Stage_14:_Calculate) | *c14.4 PA updated from £11,000 to £11,500* |
| [*c15*](#_Stage_15:_Calculate) | *c15.1 H\_MCA updated from £8,355 to £8,445* |
| *c15.3 AA\_limit updated from £11,000 to £11,500* |
| *c15.11 MCA updated from £27,700 to £28,000* |
| TABLE A dates changed |
| c15.16 MCA\_2 changed from £1,610 to £1,630 & MCA £3,220 to £3,260 |
| *c16* | c16.13 updated from £8,060 to £8,164 |
| c16.14 updated from £3,144.60 to £3,315.24 |
| c16.15 updated from £34,940 to £36,836 |
| c16.16 updated from £3,144.60 to £3,315.24 |
| c16.22 updated from £148.40 to £151.05 |
| c16.26 updated from £43,000 to £45,000 & £8,060 to £8,164 |
| c16.29 updated from £43,000 to £45,000 |
| c16.32 updated from £5,965 to £6,025 |
| *c17* | c17.10 changed from HR\_threshold to BR\_band £33,500 (this was only place HR\_threshold used, everywhere else used BR\_band which holds same value). This will lead to less updating. |
| c17.14 HR\_band uprated to £116,500 |
| Clarification following renumbering of stage 9 through LLIR | *c21* | c21.10 copy to box c9.24 changed to c9.26 |
| *c22* | c22.12 copy to box c9.25 changed to c9.27 |
| *c23* | c23.11 copy to box c9.26a changed to c9.29 |
| Year updated | [*c18*](#_Stage_18:_Calculate) | Above c18.15 updated to reference 2017-18 |
| Clarification for rates and allowances | c18 | c18.24 CG\_exempt updated from £11,100 to £11,300 |
| Clarification for rates and allowances | c18 | c18.38 BR\_band updated to £33,500 |
| Clarification for rates and allowances | c25 | Above c25.9 changed Pen\_MPAA\_limit to £4,000 |
| Clarification for rates and allowances | c27 | c27.7 changed from £17,495 to £17,775 |
| Clarification for rates and allowances | c27 | c27.41 changed from £17,495 to £17,775 |
| Clarification - boxes would always be £0 (zero) so set to £0 | *c91* | c91.16 |
| c91.17 |
| c91.19 |
| c91.20 |
| Scottish Further Powers income tax rates and thresholds - extended basic rate band for gift aid & pension contributions | *Annex A:* | New line for extended-BR-STp |
| Change for line for extended-BR |

## Changes for v1.2.0

**Changes Highlighted in green**

|  |  |  |
| --- | --- | --- |
| Clarification | [Rates and allowances](#_Tax_rates,_rate) & [c15](#_Stage_15:_Calculate) | Changes log v1.1 incorrectly referencing incorrect amounts for AA\_limit & MCA |
| **Enhancement - BPRA** | [c4](#_Stage_4:_Calculate_1) | c4.9 changed to set to zero (not in use) |
| c4 | c4.11 changed from "c4.8 minus (c4.9 + c4.10)" to "c4.8 minus c4.10" |
| c4 | c4.12 changed from "smaller of c4.8 and (c4.9 + c4.10)" to "smaller of c4.8 and c4.10" |
| c4 | c4.15 changed to set to zero (not in use) |
| c4 | c4.17 changed from "c4.14 minus (c4.15 + c4.16)" to "c4.14 minus c4.16" |
| c4 | c4.18 changed from "smaller of c4.14 and (c4.15 + c4.16)" to "smaller of c4.14 and c4.16" |
| c4 | c4.21 changed to set to zero (not in use) |
| c4 | c4.23 changed from "c4.20 minus (c4.21 + c4.22)" to "c4.20 minus c4.22" |
| c4 | c4.24 changed from "smaller of c4.20 and (c4.21 + c4.22)" to "smaller of c4.20 and c4.22" |
| c4 | c4.29 changed to set to zero (not in use) |
| c4 | c4.30 changed to set to zero (not in use) |
| c4 | c4.31 changed from "c4.29 minus c4.30" to "from PRO33" |
| c4 | c4.32 changed to set to zero (not in use) |
| c4 | c4.39 changed to remove reference to c4.29 |
|  | c4 | c4.76 changed to “Set to zero” |
| **Enhancement - Marriage Allowance Transfer** | c4 | c4.76b changed from "if c4.74 minus (lower of c2.19 and PSA\_HR (£500)) > (BR\_band (£33,500) + c4.75), c4.76b = 1 (HR\_case? 'Y'), else, c4.76b = 0 (HR\_case? 'N'), End if" to "if c4.74 > (BR\_band (£33,500) + c4.75), c4.76b = 1 (HR\_case? 'Y'), else, c4.76b = 0 (HR\_case? 'N'), End if" |
| **Scottish income tax rates and thresholds** | c4 | c4.77 condition above it references to c4.76 changed to c4.76c |
| Clarification | [c5](#_Stage_5:_Subtract) | c5.2 v0.1 change log updated to include following change. But change to Requirement calculation box incorrect. c5.2 changed from c34.2 + c4.59 to c3a.2 + c4.59 |
| Clarification | c5 | c5.20b changed to lower of c5.11 minus  (c5.15 + c5.16 + c5.19 + c5.20) and  c4.79 minus (c5.15 + c5.19) but change not shown in v0.1 change log |
| Clarification | c5 | c5.26 change made to c5.26 in v1.0 but not highlighted as change in requirements calculation box |
| Clarification | c5 | c5.34b – duplicate c5.15 removed and brackets changed |
| Clarification | c5 | c5.34c changed from “lower of c5.34a minus c5.34b and  HR band minus (c5.5 + c5.20 + c5.30” to “lower of (c5.34a minus c5.34b) and  (c3a.3 minus (c5.5 + c5.20 + c5.30))” |
| Clarification | c5 | c5.34d brackets changed |
| Clarification | c5 | c5.48 brackets changed |
| **Enhancement** | c5 | c5.54a Now "c5.53 minus c5.54" |
| **Enhancement** | c5 | c5.54b new calculation box "lower of (((c5.3 + c5.11 + c5.24 + c5.25 + c5.29 + c5.30) minus c5.1) minus (BR\_band (£32,000) + c4.75)) and c5.29" |
| **Enhancement** | c5 | c5.54c new calculation box "lower of (((c5.3 + c5.11 + c5.24 + c5.25 + c5.29 + c5.30 + c5.33 + c5.34) minus c5.1) minus HR\_band) and c5.30" |
| **Enhancement** | c5 | c5.55 changed to "2 x (c5.54b minus c5.54)" changed in v1.3.0 |
| **Enhancement** | c5 | c5.56 changed from "If c5.53 larger than c5.55 and, c5.30 larger than c5.55, c5.56 = c5.53, else, c5.56 = 0 (zero)" to "If c5.53 larger than c5.55 and, c5.54c larger than c5.55, c5.56 = c5.53, else, c5.56 = 0 (zero)" |
| **Enhancement** | c5 | c5.56b changed from "if c5.15 minus c4.79 > 0 (zero), c5.56b = c5.56a, else, c5.56b = c5.44, end if" to “lower of SR\_band (£5,000) and ((c5.1 + SR\_band (£5,000)) minus c5.3)” |
| **Enhancement** | c5 | c5.56.1 new calculation box "(c5.54a minus c5.54b) x DivBR\_rate (7.5%)" |
| **Enhancement** | c5 | c5.56.2 new calculation box "c5.54b x DivHR\_rate (32.5%)" |
| **~~Enhancement~~** | ~~c5~~ | ~~c5.56.3 new calculation box "c5.56.2 x DivBR\_rate (7.5%)" & pdown~~ |
| **~~Enhancement~~** | ~~c5~~ | ~~c5.56.4 new calculation box "(c5.53 minus c5.56.2) x DivHR\_rate (32.5%)" & pdown~~ |
| **Enhancement** | c5 | c5.56a changed from "lower of (c5.53 minus c5.56) and ((c5.53 minus c5.54a) x DivBR\_rate (7.5%) + (c5.53 minus (c5.53 minus c5.54a)) x DivHR\_rate (32.5%))" to "c5.56.1 + c5.56.2" |
| **Enhancement** | c5 | c5.56c now "c5.1 minus c5.54a" |
| **Enhancement** | c5 | c5.56c1 new calculation box "(c5.56b minus c5.56c) x BR\_rate (20%)" & pdown |
| **Enhancement** | c5 | c5.56c2 new calculation box "c5.54a x BR\_rate (20%)" & pdown |
| **Enhancement** | c5 | c5.56d changed from "(c5.56b minus c5.56c) x BR\_rate (20%) + (c5.53 minus c5.56) x BR\_rate (20%)" to "c5.56c1 + c5.56c2" and pdown struck through |
| **Enhancement** | c5 | c5.56e changed from "if c5.56d > c5.56a, c5.56e = lower of (c5.1 minus c5.52) and c5.4, else, c5.56e = c5.49, end if" to "if c5.56d > c5.56a, c5.56e = lower of (c5.1 minus c5.52) and c5.4, else, c5.56e = lower of (c5.3 minus c5.52) and c5.54, end if" |
| **Enhancement** | c5 | c5.56e1 new box "if c5.49 > 0 (zero), c5.56e1 = c5.49, else, c5.56e1 = c5.52, end if" |
| **Enhancement** | c5 | c5.56f changed from "if c5.56d > c5.56a, lower of c5.52 and (c5.3 minus (c5.44 + c5.56e)), else, c5.56f = 0 (zero), end if" to "if c5.56d > c5.56a, c5.56f = lower of c5.52 and (c5.3 minus (c5.44 + c5.56e)), else, c5.56f = lower of (c5.3 minus c5.44) and c5.56e1, end if" |
| **Enhancement** |  | c5.56g changed from "lower of (c5.52 minus (c5.56e + c5.56f)) and (c5.34a minus (c5.45 + c5.50))" to "lower of (c5.52 minus c5.56f) and (c5.34a minus c5.45)" |
| **Enhancement** |  | c5.56h changed from "lower of (c5.52 minus (c5.56e + c5.56f + c5.56g)) and (c5.11 minus (c5.46 + c5.51))" to "lower of (c5.52 minus (c5.56f + c5.56g)) and (c5.11 minus (c5.19 + c5.46))" |
| **Enhancement** | c5 | c5.56i changed from "c5.1 minus (c5.56e + c5.56f + c5.56g + c5.56h)" to "c5.56e + c5.56f + c5.56g + c5.56h" |
| **Enhancement** | c5 | c5.56j new calculation box "c5.1 minus c5.56i" |
| **Enhancement** | c5 | c5.58 changed from "lower of c5.56i and c5.57a" to "lower of c5.56j and c5.57a" |
| **Enhancement** | c5 | c5.58c changed from "lower of (c5.1 minus (c5.47 + c5.48 + c5.56e + c5.56f + c5.56g + c5.56h + c5.58) and (c5.34c minus c5.56g))" to "lower of (c5.1 minus (c5.47 + c5.48 + c5.56i + c5.58)) and c5.34c" |
| **Enhancement** | c5 | c5.58e changed from "lower of (c5.1 minus (c5.47 + c5.48 + c5.56e + c5.56f + c5.56g + c5.56h + c5.58 + c5.58c) and (c5.20 minus c5.56h))" to "lower of (c5.1 minus (c5.47 + c5.48 + c5.56i + c5.58 + c5.58c) and c5.20" |
| **Enhancement** | c5 | c5.58f changed from "c5.56e + c5.56f + c5.56g + c5.56h + c5.58c + c5.58e" to "c5.56i + c5.58c + c5.58e" |
| Clarification | c5 | c5.64 was changed in error, changed back to “(c5.1 minus  (c5.47 + c5.48 + c5.58 + c5.58f + c5.62 + c5.63) and  c5.16)” |
| **Enhancement** | c5 | c5.68 changed from “c5.45 + c5.56g + c5.58c + c5.63” to “c5.45 + c5.58c + c5.63” changed in v1.3.0 |
| **Enhancement** | c5 | c5.70 changed from "larger of (c5.1 minus (c5.67 + c5.68 + c5.69 + c5.41) and c5.48 + c5.58 + c5.66)" to "larger of (c5.1 minus (c5.67 + c5.68 + c5.69) and c5.48 + c5.58 + c5.66)" |
| Clarification | c6 | c6.5 SavBR\_bandchanged from £27,500 to £28,500 |
| Clarification | c6 | c6.12 was changed in error, changed back to “SR\_band (£5,000) minus c6.1” |
| Clarification | c6 | c6.46 was changed in error, changed back to “SR\_band minus (c6.1 + c6.11 + c6.23 + c6.35)” |
| Clarification | c6 | c6.48 was changed in error, changed back to “lower of (SR\_band minus c6.14) and c6.47” |
| Clarification | c6 | c6.51 was changed in error, changed back to “lower of (c6.45 minus c6.48) and c6.50” |
| Clarification | c6 | c6.54 HR\_band updated |
| Enhancement - ensure SR\_band restricted where allowances not covering all of non-savings income | c6  These changes should have been in the Requirement document v0.1 | c6.12 changed from "(c5.1 + SR\_band (£5,000)) minus (c5.3 + c5.42)" to "SR\_band (£5,000) minus c6.1" |
| c6.46 changed from "(c5.1 + SR\_band (£5,000)) minus (c5.3 + c5.42 + c5.11 + c5.22 + c5.7 + c5.43)" to "SR\_band (£5,000) minus (c6.1 + c6.11 + c6.23 + c6.35)" |
| Clarification | c7 | Stage 7 text explanation at beginning |
| Clarification | c7 | c7.9 “and” included in “if” statement |
| Clarification | c7 | c7.10 v1.0 log updated |
| Clarification | c7 | c7.11 “and” included in “if” statement |
| Clarification | c7 | c7.13 “and” included in “if” statement |
| Clarification | c7 | c7.15 “and” included in “if” statement |
| Clarification | c9 | c9.15 change log in v1.1 updated |
| Clarification | c9 | c9.2 changed from “from c7.9” to “from c7.16” |
| **Scottish income tax rates and thresholds** | c9 | c9.20 reference to c4.76 changed to c4.76c |
| Clarification | c9 | c9.21 rounding included |
| Clarification | c9 | c9.22 changes from c9.22 amended in v1.1 log |
| Clarification | c9 | c9.23 changed to reference c9.22 and “pup” added |
| Clarification | c9 | c9.34 changed to c9.33 x BR\_rate but not noted in v1.1 log, log updated |
| **Enhancement - Lloyds page changes** | c10 | c10.1 changed from "LUN9 + LUN10" to "from LUN9" |
| Clarification | c12 | c12.14 is correct, 16/17 document was incorrect |
| Clarification | c12 | c12.18a deleted |
| Clarification | c12 | c12.18b deleted |
| ~~Clarification~~ | ~~c12~~ | ~~c12.19 text above changed to “~~ |
| Clarification | c12 | c12.22 if statement above new box c12.22 added |
| Clarification | c12 | c12.22 new box (was c12.18a) |
| Clarification | c12 | c12.23 new box (was c12.18b) |
| Clarification | c12 | c12.23 end if added below calculation box for if statement above c12.22 |
| Clarification | c15 | c15.16 change log entry incorrect – v1.1 log updated to show change was to c15.16 |
| Enhancement | c17 | c17.1 changed from "from c5.85" to If calculation type = non-resident  c17.1 = c91.28  else  c17.1 = c3.21  end if |
| Clarification | c18 | c18.24 removed title “Remittance Basis Charge” from requirement box |
| **Enhancement - Exclusion for loss at CGT7, CGT19, CGT27 & CGT35 being set against income at CGT41 and CGT43 and so leaving Capital Gains in charge** | c18 | At the start of stage 18 the If statement for calculating Capital Gains Tax (CGT) now references CGT41 & CGT43 so the CGT calculation is completed where CGT losses not set against Gain and reducing to nil . |
| c17 | At the start and middle of stage 17 the If statement for calculating Top Slicing Relief now references CGT18 attributed gains so the TSR calculation is completed where CGT18 is only Gain. |
| Clarification | c19 | c19.1 changed to “copy to c9.36 |
| **Enhancement - Lloyds page changes** | c21 | c21.3 changed to set to zero (not in use) |
| c21 | c21.4 changed to set to zero (not in use) |
| c21 | c21.5 changed from "c21.1 + c21.4" to "c21.1 + c21.2" |
| Clarification | c24 | stage 24 now in contents at start of document –contents table updated |
| **Enhancement - Pension Scheme changes** | Rates and allowances | new rate for OTC\_rate 25% |
|  | c25 | c25.27 new calculation box |
|  |  | c25.28 new calculation box |
|  |  | c25.29 new calculation box |
|  |  | c25.30 new calculation box |
|  |  | c25.31 new calculation box |
|  |  | subsequent renumbering from after new c25.31 and changes to box requirements |
|  |  | ~~c25.42 (old) changed to set to zero (not in use)~~ |
|  |  | ~~c25.43 (old) changed to set to zero (not in use)~~ |
|  |  | ~~c25.44 (old) changed to set to zero (not in use)~~ |
|  |  | c25.46 (old) changed because it was referencing c25.44 |
|  |  | c25.47 (old) changed because it was referencing c25.44 |
|  |  | c25.53 changed to “from c4.58 |
| Clarification | [c91](#_Stage_29:_Calculate) | c91.3 the 4th column changed |
| c91.3a the 4th column changed |
| c91.5 change log v1.0 showed change but change was not completed in requirements calculation box |
| **Enhancement s399 ITA 2007** | c91 | c91.27 changed from "c91.5 + c91.13 + c91.16 + c91.19 + c91.22" to "c91.5 + c91.13 + c91.22a" |
|  | c91 | c91.28 changed from "c91.6 + c91.7 + c91.14 + c91.17 + c91.20 + c91.23 + c91.24 + c91.25 + c91.26" to "c91.6 + c91.7 + c91.14 + c91.23 + c91.24 + c91.25 + c91.26" |
| **Enhancement - Dividend Taxation Reform** | *c91* | c91.15 changed from "from c3.5" to "from c3.15" |
|  | c91.16 changed from "set to zero" to "from c3.5" |
|  | c91.17 changed from "set to zero" to "c3.12 + c3.13" |
|  | c91.18 changed from "c3.12 + c3.13" to "from c3.6" |
|  | c91.19 changed from "set to zero" to "from c3.7" |
|  | c91.20 changed from "set to zero" to "from c3.8" |
|  | c91.21 changed from "c3.15 minus (c3.5 + c3.12 + c3.13)" to "from c3.10" |
|  | c91.22 changed from "c91.21 minus c3.1" to "from c3.11" |
|  | c91.22a new calculation box "c91.16 + c91.17 + c91.18 + c91.19 + c91.20 + c91.21 + c91.22" |
|  | c91.23 changed from "c91.21 minus c91.22" to "c91.15 minus c91.22a" |
|  | c91.27 changed from "c91.5 + c91.13 + c91.22" to "c91.5 + c91.13 + c91.22a" |
|  | c91.31a new calculation box "c91.30 + c91.30a + c91.31" |
|  | c91.34a changed from "lower of (c8.19 + c8.21 + c8.23) x DivBR\_rate (7.5%) and c91.22 x DivBR\_rate (7.5%)" to "c91.32 + c91.33 + c91.34" |
|  | c91.34b new calculation box "from c11.23" |
|  | c91.34c new calculation box "from c11.22" |
|  | c91.34d new calculation box "lower of (c8.19 + c8.21 + c8.23) x DivBR\_rate (7.5%) and INC4 x DivBR\_rate (7.5%)" |
|  | c91.35 changed from "c91.29 + c91.30 + c91.31 + c91.32 + c91.33 + c91.34" to "c91.31a + c91.34a + c91.34b + c91.34c" |
| *c10* | c10.5 changed from "from c91.34a" to "from c91.34d" |
| Clarification | Annex A |  |
| *Enhancement - Dividend Taxation Reform* | *Annex A: Format SA302 style calculation* | *L50a "divs-tax-free" "from c8.17" set to not in use to "divs-taxfree-BR" "from c6.27"* |
| *Annex A* | *New data item divs-taxfree-BR “from c6.27”* |
| *Annex A: Format SA302 style calculation* | L50c added to display "divs-taxfree-HR" "from c6.32" |
| *Annex A: Format SA302 style calculation* | L51a added to display "divs-taxfree-AR" "from c6.25 minus (c6.27 + c6.32)" |
| Enhancement | [Annex B](#_Annex_B_–) | Annex B added to document |
| Enhancement | [Annex G](#_Annex_G:_Adjust) | c99.23 changed to reflect change to c25 numbering |
|  | c12.9 | c12.9 changed to “from c25.50” |

## Changes for v1.2.1

**Changes Highlighted in green**

|  |  |  |
| --- | --- | --- |
| Formatting of master document | SA302 layout | Added to Appendix changes from 2016-17 in yellow |
|  | Notes for printing conditions | Added to Appendix changes from 2016-17 in yellow and green |
|  | SA302 layout | New line L110a |
|  | SA302 layout | New line L110b |
|  | SA302 layout | New line L110c |
|  | SA302 layout | Line L50a changed |
|  | SA302 layout | New line L50c |
|  | SA302 layout | New line L51a |
|  | Stage 8 | Pseudo box deleted |
|  | Stage 8 | c8.2 4th column wording deleted |
|  | Stage 8 | c8.4 4th column wording deleted |
|  | Stage 8 | c8.6 4th column wording deleted |
|  | Stage 8 | c8.15 4th column wording deleted |
|  | Stage 5 | pdown/£down text added |
|  | Stage 14 | Header changed, brackets rem |
|  | Annex A | Taxable-int-AHR changed to tax-on-int-AHR |
|  | Stage 22 | Title heading changed |

## Changes for v1.3.0

**Changes Highlighted in gold**

|  |  |  |
| --- | --- | --- |
| Enhancement | [c3](#_Stage_3:_Collect) | c3.19 changed from “savings\_gross” to “NS\_gross” |
| Error | [c4](#_Stage_4:_Calculate_1) | c4.31 changed from “from PRO33” to “from PRO42” and £up added |
| Enhancement | c4 | c4.46 reference to deleted calc box c4.32 removed from sum |
| Typo | [c5](#_Stage_5:_Subtract) | c5.34d – there was a missing “c” |
| Error | c5 | c5.56 changed from “…c5.54b…” to “…c5.54c…” |
| Error | c5 | c5.64 “lower of “ added and brackets added/removed |
| Typo | c6 | c6.18 changed to add missing bracket before “BR\_band” |
| Error | c7 | c7.11 brackets added and pup added |
| Error | c7 | c7.15 brackets added and pup added |
| Enhancement - Pension | c9 | c9.38 changed from “from c25.54” to “from c25.56” |
| Enhancement - Pension | c12 | c12.9 changed from “from c25.48” to “from c25.50” |
| Enhancement - Pension | c12 | c12.12 changed from “…(c25.54 minus c25.55)…” to “…(c25.56 minus c25.57)…” |
| Enhancement | c15 | c15.21 changed to an if statement to reflect the MTR\_Tester (tcg) formula |
| Enhancement | c24 | c24.16 changed to include c24.9 |
|  | c25 | c25.24 £down added |
| Enhancement | c91 | c91.30 changed from “c91.3 x AHR \_rate” to “from c11.17” |
| Enhancement | c91 | c91.30a changed from “c91.3a x AHR \_rate” to “from c11.18” |
| Enhancement | c91 | c91.33 changed “from AOI2” to “from c11.28” |
| Enhancement | c91 | c91.34d changed from “lower of (c8.19 + c8.21 + c8.23) x DivBR\_rate and  INC4 x DivBR\_rate” to “lower of (c8.19 + c8.21 + c8.23) x DivBR\_rate and  (INC4 x DivBR\_rate)” |
| Enhancement | c91 | c91.35 changed from “c91.31a + 91.34a + c91.34b + c91.34c” to “c91.31a + c91.34a + c91.34b + c91.34c” |
| Enhancement | c5 | c5.12 changed from "lower of (c5.11 and (SR\_band (£5,000) + c4.79))" to "lower of SR\_band (£5,000) and ((c5.1 + SR\_band (£5,000)) minus c5.3)" |
| Enhancement | c5 | c5.13 changed from "lower of c5.12 and (c5.2a minus c5.4)" to "lower of (c5.11 minus c5.12) and c4.79" |
| Enhancement | c5 | c5.14 changed from "larger of (c4.79 and (SR\_band (£5,000) minus (c5.4 minus c5.1))" to "lower of c5.13 and (c5.2 minus c5.4)" |
| Enhancement | c5 | c5.15 changed from "lower of c5.13 and c5.14" to "c5.12 + c5.14" |
| Enhancement | c5 | c5.55 change should have been to "2 x c5.54b" |
| Enhancement - Top Slicing Relief calculation | c5 | c5.3 changed from "...=91.6..." to "...=c91.6 minus c4.63b…" |
| Enhancement | c5 | c5.85 changed from "...=91.28..." to "...=c91.28 minus c4.63b…" |
| Enhancement | c91 | c91.1 change reversed - changed from "from c4.63c" to "from c1.57" |
| Enhancement | c91 | c91.6 copy to changed from c5.35 to c5.3 |
| Dividend Tax Credit | c21 | c21.1 changed from "LUN6 + LUN7 + LUN8" to "from LUN8" |
|  | c21 | c21.10 changed from "lower of LUN7 and c21.9 x Ldiv\_rate (10%)" to "c21.9 x Ldiv\_rate (10%)" |
| Enhancement | *Notes for printing conditions line* | L56 – criteria for “Income Tax charged added and 5th line deleted |
| Enhancement | *c5* | c5.68 changed from "c5.45+c5.58c+c5.63" to "c5.45 + c5.56g + c5.58c + c5.63" |
| Enhancement - Marriage Allowance Transfer | c4 | c4.75a New "(c1.57 + c1.58) minus c4.70" |
| c4.75b New "lower of c2.19 and PSA\_HR (£500)" |
| c4.76a changed from "if c1.57 + c1.58 > c3a.2 + c4.75, c4.76a = 1 (HR\_case? 'Y'), else, c4.76a = 0 (HR\_case? 'N'), End if" to “if c4.75a > (c3a.2 + c4.75), c4.76a = 1 (HR\_case? 'Y'), else, c4.76a = 0 (HR\_case? 'N'), End if |
| c4.76b changed from "if c4.74 > (BR\_band (£33,500) + c4.75), c4.76b = 1 (HR\_case? 'Y'), else, c4.76b = 0 (HR\_case? 'N'), End if" to "if c2.19 > (c4.70 + PSA\_HR (£500)) and, if c4.74 > (BR\_band (£33,500) + c4.75), c4.76b = 1 (HR\_case? 'Y'), else, c4.76b = 0 (HR\_case? 'N'), End if, End if |
| c4.76b1 New "if c2.19 > (c4.70 + PSA\_HR (£500)) and, if (c4.74 minus c4.75b) > (BR\_band (£33,500) + c4.75), c4.76b1 = 1 (HR\_case? 'Y'), else, c4.76b1 = 0 (HR\_case? 'N'), End if, End if" |
| c4.76c changed to “if c4.76a + c4.76b + 4.76b1 > 0 (zero), c4.76c = 1 (HR\_case? 'Y'), else, c4.76c = 0 (HR\_case? 'N'), End if” |
| Clarification | *c5* | c5.20b brackets added |
| Enhancement | *c5* | c5.70 changed from “larger of (c5.1 minus (c5.67 + c5.68 + c5.69) and c5.48 + c5.58 + c5.66)” to “larger of (c5.1 minus (c5.67 + c5.68 + c5.69 + c5.41) and c5.48 + c5.58 + c5.66)” |
| Enhancement | *c91* | c91.16 changed from “from c3.56” to “from c3.5” |
| Clarification | *c5* | c5.19 extra bracket removed |
| Clarification | *c5* | c5.29 extra bracket removed |
| Clarification | *c5* | c5.58e brackets added |
| Clarification | *c5* | c5.58e extra bracket removed |
| Change log | *c5* | c5.56a v1.2.0 log updated |
| Change log | *c5* | v1.2.0 entry for new boxes c5.56.3 and c5.56.4 struck through |
| Change log | *c5* | v1.2.0 change log updated to include change for c5.56b |
| Change log | *c5* | v1.2.0 change log updated to include correct change for c5.58c |
| Change log | *c5* | v1.2.0 change log updated to include correct change for c5.58e |
| Change log | *c9* | c9.23 change log entry corrected to include “pup added” |
| Tax rates, rate bands |  | SavBR updated to £28,500 |
| Enhancement | *c5* | c5.58a Set to Zero added |
| Enhancement | *c5* | c5.58b Set to Zero added |
| Change log |  | v1.2.0 log updated to include change to c25.53 and highlighting added |
| Change log |  | c12.1 change log entry in v1.1 updated |
| Enhancement | c28 | c28.14 changed from “copy to c9.34” to “copy to c9.37” |
| Enhancement | *c96* | c96.12 changed to c9.25 + c9.30 + c10.4 + c10.5 |
|  | *c7* | c7.13 changed to reference c7.13 |
| Annex B |  | Updated to include reference to CGT41 & CGT43 |
| Enhancement | *c24* | c24.1 £up added |
| Enhancement | *c24* | c24.4 £up added |
| Enhancement | *c24* | c24.5 £up added |
| Enhancement | *c24* | c24.6 £up added |
| Enhancement | *c24* | c24.7 £up added |
| Enhancement | *c24* | c24.9 £up added |
| Enhancement | c24 | c24.10 £up added |

## Changes for v1.4.0

**Changes Highlighted in blue**

|  |  |  |
| --- | --- | --- |
| Enhancement | *c4* | c4.76b1 first If statement changed to “if c2.19 <= (c4.70 + PSA\_HR (£500)) and” |
| Change log | *c5* | v1.1 change log for c5.34c updated |
|  | *c91* | Change in v1.3.0 to 91.16 highlighted |
| Change log | *c28* | v1.3.0 log referred to change at c12, changed to refer to c28 |

## Changes for v1.5.0

**Changes Highlighted in orange**

|  |  |  |
| --- | --- | --- |
| Enhancement | *c7* | Text above c7.5 moved to above c7.6 |
| Enhancement |  | c7.6 changed to "c6.9 + c6.21 + c6.43 + c6.55 " |
| Enhancement | *c7* | c7.9 changed to “If SHR\_rate >= HR\_rate  c7.9 = c6.9 + c6.43  else  c7.9 = c6.21 + c6.55  end if” |
| Enhancement | *c7* | c7.11 changed to “If SHR\_rate >= HR\_rate  c7.11 = c7.10 x (SHR\_rate minus SBR\_rate)  else  c7.11 = c7.10 x (HR\_rate minus BR\_rate)  end if” |
| Enhancement | *c7* | c7.13 changed to “If SHR\_rate <= HR\_rate  c7.9 = c6.21 + c6.55  else  c7.9 = c6.9 + c6.43  end if” |
| Enhancement | *c7* | c7.15 changed to “If SHR\_rate <= HR\_rate  c7.15 = c7.14 x (HR\_rate minus BR\_rate)  else  c7.15 = c7.14 x (SHR\_rate minus SBR\_rate)  end if” |
|  | *c4* | c4.76b changed to “if c2.19 > (c4.70 + PSA\_HR) and c4.74 > (BR\_band + c4.75)  c4.76b = 1 (HR\_case? 'Y')  else  c4.76b = 0 (HR\_case? 'N')  End if” |
|  | *c4* | c4.76b1 changed to “if c2.19 <= (c4.70 + PSA\_HR) and (c4.74 minus c4.75b) > (BR\_band + c4.75)  c4.76b1 = 1  else  c4.76b1 = 0  End if” |
|  | *c16* | c16.32 changed to “if c16.12 >= NIC2\_SPT and (SSE36 = N and FSE100 = N and LUN63 = N and SPS25 = N and FPS25 = N) or,  if c16.12 < NIC2\_SPT and if (SSE36 = Y or FSE100 = Y or LUN63 = Y or SPS25 = Y or FPS25 = Y)  c16.32 = box NICL2  else  c16.32 = 0 (zero)  end if  end if |
|  | *c12* | c12.22 wording changed to “from resident calculation” |
|  | *c12* | c12.23 wording changed to “from non-resident calculation” |
|  | *c3a* | Text added after title |
|  | *Annex A* | Struck through boxes set to zero |
|  | *c5* | c5.56 end if added |
|  | *c25* | CESA condition above c25.50 changed to refer to c25.50 |
| Change log | *c91* | v1.2.0 log entry for c91 changed |
|  | *c9* | c9.26a box deleted |
| Change log | *c* | v1.3.0 change log for c5.56 changed |
|  | *c5* | c5.15 changed to c5.12 + c5.14 to match entry in v1.3.0 change log |
|  | *c91* | c91.30 pup deleted |
|  | *c91* | c91.30a pup deleted |
|  | *c7* | c7.6 changed to “c7.6 = c6.9 + c6.21 + c6.43 + c6.55” |
|  | *Annex A* | c18-3-1 changed to total-tax-NIC-nonresS23 |
|  | *Annex A* | c18-3-2 changed to total-tax-NIC-nonresS811 |
|  | *Annex A* | c18-3 changed to total-tax-NIC-nonres |
|  | *Annex A* | “divs-taxfree-AR” changed to “divs-taxfree-AHR” |
|  | *Annex A* | pens-tax-due changed to “c25.56” |
|  | *Annex A* | Pension-charges-gross changed to “c25.51” |
|  | *Annex A* | Pension-charges-tax-paid changed to “c25.52” |
|  | *Annex A* | pens-tax-rel-due changed to “c25.57” |
|  | *c15* | c15.21 “else” entered after first IF statement |
|  | *c3a* | Line “Where NRD1 = Y or NRD28 = Y then change YPDTR to U (tax status to 1” deleted |

## Changes for v1.6.0

**Changes Highlighted in green**

|  |  |  |
| --- | --- | --- |
|  | *c5* | c5.15 changed to c5.12 + c5.14 – this matches v1.5.0 change log entry |
|  | *c5* | c5.54a1 new box "((c5.3 + c5.11 + c5.24 + c5.25 + c5.29 + c5.30) minus c5.1) minus (BR\_band (£32,000) + c4.75)" |
|  | *c5* | c5.54b changed from "lower of (((c5.3 + c5.11 + c5.24 + c5.25 + c5.29 + c5.30) minus c5.1) minus (BR\_band (£32,000) + c4.75)) and c5.29" to "lower of c5.54a1 and c5.29" |
|  | *c5* | c5.54c changed from "lower of (((c5.3 + c5.11 + c5.24 + c5.25 + c5.29 + c5.30 + c5.33 + c5.34) minus c5.1) minus (HR\_band (£118,000)) and c5.30" to "lower of (c5.54a1 minus c5.54b) and c5.30" |
|  | *c5* | c5.54b label changed to DivHR0%\_rate |
|  | *c5* | c5.56.2 changed from "c5.54b x DivHR\_rate (32.5%)" to "(lower of c5.54a and c5.54b) x DivHR\_rate (32.5%)" |
|  | *c5* | c5.56c changed from "c5.1 minus c5.54a" to "lower of SR\_band (£5,000) and (((c5.1 minus c5.54a) + SR\_band (£5,000)) minus c5.3)" |
|  | *c5* | "c5.56c1 changed from ""(c5.56b minus c5.56c) x BR\_rate (20%)"" to  ""if c5.56b > 0 (zero) and c5.56b minus c5.56c = 0 (zero)  c5.56c1 = 1 x BR\_rate (20%)  else  c5.56c1 = (c5.56b minus c5.56c) x BR\_rate (20%)  end if" |
|  | *c5* | "c5.56e1 changed to ""if c5.49 + c5.50 > 0 (zero) OR  (c5.3 + c5.11) minus c5.1 > c5.2a  c5.56e1 = c5.49  else  c5.56e1 = c5.52  end if” |
|  | *c9* | c9.35 changed from "from c18.58" to "c18.56 + c18.57 + c18.58" |
|  | *Annex A* | total-CG-due changed to pick up CGT amount from stage 9 so includes RTT tax |
|  | *SA302 layout* | L84 changed to "7.5% tax treated as paid on dividends from UK companies (not repayable)" |
|  | *c24* | new box c24.3a " sum of FPS41.1 for each instance" |
|  | *c24* | new box c24.4a " sum of FPS63.1 for each instance" |
|  | *c24* | new box c24.15a "c24.1 + c24.3a + c24.4a + c24.6 + c24.9 + c24.10" |
|  | *Annex A* | Llir-amount changed to c24.15a |
|  | *c24* | c24.4 £up (for each FPS) added |
|  | *c24* | c24.5 £up (for each FPS) |
|  | *c24* | c24.6 changed to “sum of FOR24.1 for each instance” and £up (for each FOR) |
|  | *c24* | c24.7 changed to “sum of FOR24 for each instance” and £up (for each FOR) |
|  | *change log* | v1.2.0 change log updated to show divs-taxfree data item set to zero and new data item “divs-taxfree-BR added |
|  | *c7* | c7.6 changed from “c7.6 = c6.9 + c6.21 + c6.43 + c6.55” to “c6.9 + c6.21 + c6.43 + c6.55” to match v1.5.0 change log |
|  | *c7* | Text above c7.6 and below c7.8 changed to refer to c7.6 rather than c7.5 |
|  | *c7* | text stating “calculate c7.9 to c7.15” added to else part after c7.8 |
|  | *Overview* | c12.22 = resident-result and c12.23 = non-resident-result added to non-resident If statement |
|  | *c12* | text above c12.22 deleted and following text added “The following 2 boxes are calculated at stage 29 (Income tax for non residents (c91 boxes))” |
|  | *c29* | stage 29 text changed |
|  | *c17* | bracket added to IF statement |
|  | *Annex B* | bracket added to IF statement |
|  | *c21* | c21.10 changed from "c21.9 x Ldiv\_rate (10%)" to c21.9 x DivBR\_rate (7.5%) |
|  | *c5* | c5.39 pdown struck through |
|  | *c27* | c27.41 SL limit amounts deleted from IF statement |
|  | *c29* | Line “Set boxes c91.1 to c91.39 to zero” changed to “Set boxes c91.1 to c91.35 to zero” |
|  | *c29* | c91.34d changed from “lower of (c8.19 + c8.21 + c8.23) x DivBR\_rate and  (INC4 x DivBR\_rate)” to “INC4 x DivBR\_rate” |
|  | *c29* | c91.35 changed to "c91.31a + c91.34a + c91.34b + c91.34c + c91.34d" |
|  | *c7* | "c7.13 changed from ""if SHR\_rate (40%) <= HR\_rate (40%)  c7.13 = c6.21 + c6.55  else  c7.13 = c6.9 + c6.43  end if"" to  ""if SHR\_rate (40%) < HR\_rate (40%)  c7.13 = c6.9 + c6.43  else  c7.13 = c6.21 + c6.55  end if""" |
|  | *c7* | "c7.15 changed from ""if SHR\_rate (40%) <= HR\_rate (40%)  c7.15 = c7.14 x (HR\_rate minus BR\_rate) (20%)  else  c7.15 = c7.14 x (SHR\_rate minus SBR\_rate) (20%)  end if"" to  ""if SHR\_rate (40%) < HR\_rate (40%)  c7.15 = c7.14 x (SHR\_rate minus SBR\_rate) (20%)  else  c7.15 = c7.14 x (HR\_rate minus BR\_rate) (20%)  end if""" |

## 2nd Finance Act Changes for v1.6.0

**Changes Highlighted in turquoise**

|  |  |  |
| --- | --- | --- |
|  | *c19* | changed to “if (box\_NRD28 = Y, box\_NRD29 = N, and box\_NRD33 = N)  and (NRD34 + NRD35 is greater than 0 (zero))  if box\_NRD31 = Y then c19.1 = Res\_non\_dom\_High\_ch (£60,000)  else  if box\_NRD32 = Y then c19.1 = Res\_non\_dom\_ch (£30,000)  else”  c19.1 = 0 (zero)  end if  end if  end if |

## Changes for v1.7.0

**Changes Highlighted in blue/grey**

|  |  |  |
| --- | --- | --- |
|  | *change log* | c5.56e1 change log entry changed to match requirements |
|  | *Overview* | Changed back to “set calculation type = resident  Calculate boxes c1.1 through c12.21  resident-result = c12.18  If NON UK RESIDENT (box NRD1 = Y)  set calculation type = non-resident  Calculate boxes c91.1 through c91.35  Calculate boxes c4.64 through c12.21  non-resident-result = c12.18  If resident-result < non-resident-result  set calculation type = resident  Calculate boxes c1.1 through c12.21  end if  end if” |
|  | *c5* | c5.82 changed to “Copy to c9.24” |
|  | *c5* | "c5.56c1 changed to  "if c5.56b > 0 (zero) and c5.56b minus c5.56c = 0 (zero)  c5.56c1 = 0.01  else  c5.56c1 = (c5.56b minus c5.56c) x BR\_rate (20%)  end if" |
|  | *c4* | c4.77 “AHR” changed to “HR” |
|  | *stage 29* | Text reverted to “Retain the lower of box c12.18 calculated using the original figures, or box c12.18 calculated using the adjusted figures” |
|  | *c10* | c10.5 changed to “If NRD1 = N  c10.5 = 0 (zero)  else  c10.5 = INC4 x DivBR\_rate” |
|  | *c12* | c12.22 changed to “c12.18 from resident calculation” |
|  | *c12* | c12.23 changed to “c12.18 from non-resident calculation” |
|  | *c4* | c4.57 changed to refer to c9.33 |
|  | *c18* | c18.58 changed to “copy c18.56 + c18.57 + c18.58 to box c9.35” |
|  | *Annex A* | Duplicate entries struck through |
|  | *Annex A* | Following added and set to zero and not in use tax-paid-share  Widow-orphans |
|  | *Annex A* | total-CG-due c9.35 struck through and CGTax c9.35 added |
|  | *SA302 layout* | “total-CG-due” changed to “CGTax” |
|  | *Stage 24* | Following text added “If PRO44 + FPS41.1 + FPS63.1 + FOR24.1 + TRU25 + FOR13.1 are nil  set c24.1 to c24.17 to zero  else  end if” |
|  | *c24* | c24.2 £up struck through |
|  | *change log* | duplicate entry for c5.58c deleted from v1.2.0 change log |
|  | *change log* | duplicate entry for c9.23 deleted from v1.3.0 change log |

## Changes for v1.8.0

**Changes Highlighted in blue**

|  |  |  |
| --- | --- | --- |
| **Enhancement - Ordering of reliefs and allowances - Lump Sum versus Starting Rate Band** | **c5** | c5.56c1 changed from "if c5.56b > 0 (zero) and c5.56b minus c5.56c = 0 (zero) c5.56c1 = 0.01 else c5.56c1 = (c5.56b minus c5.56c) x BR\_rate (20%) end if" to "if c5.56b > 0 (zero) and c5.56b minus c5.56c = 0 (zero) c5.56c1 = 0.01 minus c5.50 else c5.56c1 = (c5.56b minus c5.56c) x BR\_rate (20%) end if" |
| ***Scottish income tax rates and thresholds*** | **c6** | c6.18 changed from "lower of (c6.11 minus (c6.14 + c6.17)) and ((BR\_band (£33,500) + c4.59) minus (c6.6 + c6.14 + c6.17))" to "lower of (c6.11 minus (c6.14 + c6.17)) and ((BR\_band (£33,500) + c4.59) minus (c6.6 + c6.7 + c6.14 + c6.17))" |
| Clarification | SA302 Layout | L110a Box 18-3-1 changed to total-tax-NIC-nonresS23 |
| L110b Box 18-3-2 changed to total-tax-NIC-nonresS811 |
| L110c Box 18-3 changed to total-tax-NIC-nonres |
| Clarification | Notes for printing conditions | L110a “(A)” added to line |
| Clarification | Notes for printing conditions | L110b “(B)” added to line |
| Clarification | Notes for printing conditions | L76 changed to match SA302 |

## Changes for v1.9.0

**Changes Highlighted in grey**

|  |  |  |
| --- | --- | --- |
| ***Scottish income tax rates and thresholds*** | **c6** | c6.52 changed to “lower of (c6.45 minus (c6.48 + c6.51)) and  ((BR\_band (£33,500) + c4.59) minus  (c6.6 + c6.7 + c6.14 + c6.17 + c6.18 +  c6.26 + c6.40 + c6.41 + c6.48 + c6.51))” |
| ***Clarification*** | **Stage 24** | First IF moved and reworded to “If PRO44 + TRU25 + FOR13.1 + total all instances (FPS41.1 + FPS63.1 +  FOR24.1) = 0 (zero)  set c24.1 to c24.17 to zero  else” |

***Changes for v1.10.0***

**Changes Highlighted in orange**

|  |  |  |
| --- | --- | --- |
| ***Clarification*** | **c10** | c10.5 “pdown” added |
| ***Clarification*** | **Annex A** | Changed from “total-tax-nic-noresS23” to spell “total-tax-NIC-nonresS23” correctly to match v1.5.0 change log |
| ***Clarification*** | **Annex A** | Changed the “nic” to capitals in “total-tax-NIC-nonres” correctly to match v1.5.0 change log |
| ***Clarification*** | **Annex A** | Changed the “nic” to capitals in “total-tax-NIC-nonresS811” correctly to match v1.5.0 change log |
| ***Clarification*** | **c25** | c25.28 “pdown” added |
| ***Clarification*** | **Annex A** | tax-paid-share changed to tax-paid-shares |
| ***Clarification*** | **Annex A** | Widow-orphans changed to Widows-orphans |

***Changes for v1.10.1***

**Changes Highlighted in purple**

|  |  |  |
| --- | --- | --- |
| **Enhancement** | **c15** | c15.21 changed from "if box MCA3 = Y or box MCA4 = Y c15.21 = c15.15 minus c15.20 else if box MCA6 = Y or box MCA7 = Y c15.21 = c15.20 else c15.21 = 0 (zero) end if end if" to "if box MCA1 is present c15.21 = c15.15 minus c15.20 else if box MCA8 is present c15.21 = c15.20 else c15.21 = 0 (zero) end if end if" |
|  | **c25** | c25.27 £down added |
| ***Clarification*** | Notes for Printing conditions | L39, L39s & L40 added |
| ***Clarification*** | Notes for Printing conditions | L78 changed to refer to CGTax |

***Changes for v1.10.2***

**Changes Highlighted in gold**

|  |  |  |
| --- | --- | --- |
| ***Clarification*** | SA302 layout | SA302 layout – L25 “dedn-Loss” changed to “ded-Loss” |
|  | Change log | v1.10.1 log updated to refer to L78 rather than L79 |

## Overview of the tax calculation process

The main body of the calculation is contained within stages 1 to 12. Stages 14 to 29 may be required, depending on the taxpayer’s circumstances. They are cross-referenced with various points within stages 1 to 12. Only the end result of processing in stages 14 to 28 (13 is not currently used) are used within stages 1 to 12 but all boxes leading to the end result need to be calculated.

For example: c9.16 requires a figure from box c15.20 or c15.21. To calculate box c15.20 or c15.21 not only requires calculating c15.1 onwards but also c14.1 through c14.6, as these are referenced in c15.6 and c15.7.

The annexes contain associated processing that is dependent on the calculation stages.

Note where a box contains all instances then the rounding should be done on each instances.

set calculation type = resident

Calculate boxes c1.1 through c12.21

resident-result = c12.18

If NON UK RESIDENT (box NRD1 = Y)

set calculation type = non-resident

Calculate boxes c91.1 through c91.35

Calculate boxes c4.64 through c12.21

non-resident-result = c12.18

If resident-result < non-resident-result

set calculation type = resident

Calculate boxes c1.1 through c12.21

end if

end if

Format SA302 and view screens (see Annex A)

If a digital Marriage Allowance transfer claim is in place and they are a Transferor or a Recipient the MAT\_OUT or MAT\_IN amount will be set and c4.68 or c9.20 will be completed with the MAT amount.

Where there is not a digital Marriage Allowance transfer claim in place and the customer completes MAT1-5, MAT\_OUT amount will be set to "Y"

For Class 2 there are no boxes on the SA Return. Pseudo Return boxes / centralised box will be required to populate c16.32. Larger of all instances (SSECL2 OR FSECL2 OR SPSCL2 OR FPSCL2) OR LUNCL2 OR Total of centralised box

For Class 4 there are no boxes for Class 1 earnings on the Return for the Reg100 Class 4 calculation.

A pseudo Return box will be required to populate c16.20 Total class 1 NICable earnings between the PT and UEL.

## Tax rates, rate bands and parameters

|  |  |  |  |
| --- | --- | --- | --- |
| **Grossing up factors** |  | Fraction | Decimal |
| Dividend net to gross factor | divs\_gross | 100/92.5 | 1.08108108108109 |
| Savings net to gross factor | savings\_gross | 100/80 | 1.25 |
| Non-savings net to gross factor | NS\_gross | 100/80 | 1.25 |
| Non-savings net to gross factor at old BR rate | Gross\_By\_22 | 100/78 | 1.28205128205128 |
| Higher rate net to gross factor | HR\_gross | 100/60 | 1.66666666666667 |
| Trust rate net to gross factor | trust\_gross | 100/55 | 1.81818181818182 |
| Trust dividend rate net to gross factor | trust\_div\_gross | 100/61.9 | 1.61550888529888 |
| Gift aid | Gift\_aid | 100/80 | 1.25 |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Tax rates** | | |  | | |  | | | | |
| Employees’ rate between threshold and upper earnings limit | | | | NIC1\_rate | | | 0.12 | | | | |
| Class 4 rate between lower profits limit and upper profits | | | | NIC\_rate | | | 0.09 | | | | |
| Class 4 rate above upper profits limit | | | | NIC\_supp\_rate | | | 0.02 | | | | |
| Student Loan deduction rate | | | | Sloan\_rate | | | 0.09 | | | | |
| Starting rate for savings | | | | SR\_rate | | | 0.00 | | | | |
| Savings Nil rate | | | | SNil\_rate | | | 0.00 | | | | |
| Old Basic rate | | | | OLD\_BR | | | 0.22 | | | |
| Basic rate UK rate for England, Wales and Northern Ireland | | | | BR\_rate | | | 0.20 | | | | |
| Higher rate UK rate for England, Wales and Northern Ireland | | | | HR\_rate | | | 0.40 | | | | |
| Additional Rate UK rate for England, Wales and Northern Ireland | | | | AHR\_rate | | | 0.45 | | | | |
| Basic rate UK rate for Scotland | | | | SBR\_rate | | | 0.20 | | | |
| Higher rate UK rate for Scotland | | | | SHR\_rate | | | 0.40 | | | |
| Additional rate UK rate for Scotland | | | | SAHR\_Rate | | | 0.45 | | | |
| Lower Dividend rate | | | | Ldiv\_rate | | | 0.10 | | | | |
| Dividend Nil rate | | | | DivNil\_rate | | | 0.00 | | | | |
| Dividend Investment rate | | | | DivBR\_rate | | | 0.075 | | | | |
| Dividend Higher rate | | | | DivHR\_rate | | | 0.325 | | | | |
| Dividend Additional rate | | | | DivAR\_rate | | | 0.381 | | | | |
| Venture Capital Trust shares rate | | | | VCT\_rate | | | 0.30 | | | | |
| Enterprise Investment Scheme rate | | | | EIS\_rate | | 0.30 | | |
| Seed Enterprise Investment Scheme Relief rate | | | | SEIS\_rate | | | 0.5 | | | | |
| Community Investment Tax Relief rate | | | CITR\_rate | | | 0.05 | | | |
| Social Investment Tax Relief rate | | | | SITR\_rate | | | 0.30 | | | | |
| Seed Enterprise Investment Scheme Relief rate | | | | SEIS\_rate | | | 0.50 | | | | |
| Reducing Allowances rate for MCA, Alimony etc. | | A\_rate | | | 0.10 | | |
| Capital Gains at Entrepreneurs rate | | | | ER\_CGT\_rate | | | 0.10 | | | | |
| Capital Gains Lower rate | | | | Lower\_CGT\_rate | | | 0.10 | | | | |
| Capital Gains Higher rate | | | | Upper\_CGT\_rate | | | 0.20 | | | | |
| Capital Gains Lower rate Residential Property & Carried Interest | | | | lower\_CGT\_rate\_RP\_CI | | | 0.18 | | | | |
| Capital Gains Higher rate Residential Property & Carried Interest | | | | upper\_CGT\_rate\_RP\_CI | | | 0.28 | | | | |

**Rate Bands**

|  |  |  |
| --- | --- | --- |
| Savings Starting band limit | SR\_band | 5,000 |
| Band between Savings rate & Basic rate | SavBR\_band | 28,500 |
| Basic rate band | BR\_band | 33,500 |
| Scottish Basic rate band | SBR\_band | 31,500 |
| ~~Higher rate threshold~~ | ~~HR\_threshold~~ | ~~32,000~~ |
| Band between Basic rate & Higher rate | HR\_band | 116,500 |
| Scottish Band between Basic Rate & Higher rate | SHR\_band | 118,500 |
| Additional rate band | AHR\_band | 150,000 |
| Scottish Additional rate band | SAHR\_band | 150,000 |
| Class 2 amount, per week | NIC2\_weekamt | 2.85 |
| Class 2 annual limit | NIC2\_annual\_limit | 151.05 |
| Class 2 amount, per week for Share fishermen | NIC2SF\_weekamt | 3.50 |
| Class 2 annual limit for Share fishermen | NIC2SF\_annual\_limit | 185.50 |
| Class 2 NIC small profit threshold | NIC2\_SPT | 6,025.00 |
| Class 4 NIC upper profit limit | NIC\_UEL | 45,000 |
| Class 4 NIC lower profit limit | NIC\_LEL | 8,164 |
| NIC rate band | NIC\_Band | 36,836 |
| Max Class 4 NIC charge | Max\_NIC | 3,315.24 |
| Student Loan Threshold Plan 1 | SL\_limit1 | 17,775 |
| Student Loan Threshold Plan 2 | SL\_limit2 | 21,000 |
| Student Loan Unearned Income Threshold | SL\_UIT | 2000 |

|  |  |  |
| --- | --- | --- |
| **Allowances** |  |  |
| Personal Allowance | P\_A | 11,500 |
| Age Allowance Income limit | AA\_limit | 28,000 |
| Tapered PA limit | PA\_taper\_limit | 100,000 |
| Personal Allowance Income limit excess | AA\_excess | 0.5 |
| Personal Savings Allowance Basic Rate | PSA\_BR | 1,000 |
| Personal Savings Allowance Higher Rate | PSA\_HR | 500 |
| Personal Savings Allowance Additional Higher Rate | PSA\_AHR | 0 |
| Dividend Allowance | DA | 5,000 |
| Transferable personal allowance | T\_P\_A | 1,150 |
| Minimum MCA | MCA | 3,260 |
| Half MCA | MCA\_2 | 1,630 |
| Higher MCA | H\_MCA | 8,445 |
| Blind Person's Allowance | BPA | 2,320 |
| Maintenance & Alimony | SMP | 3,260 |
| Capital Gains annual exempt amount | CG\_exempt | 11,300 |
| Deductions Cap | Dedn\_cap | 50,000 |
| Deductions taper | Dedn\_taper | 0.25 |

|  |  |  |
| --- | --- | --- |
| **Pension Charges** |  |  |
| LTA charge - Lump sum | LTA\_lump | 0.55 |
| LTA charge - Pension | LTA\_pension | 0.25 |
| Annual Allowance charge threshold | Pen\_AA\_limit | 40,000 |
| Money Purchase Annual Allowance charge threshold (lower allowance) | Pen\_MPAA\_limit | 4,000 |
| Annual Allowance charge Rate | Pen\_AA\_rate | 0.40 |
| Unauthorised payments | Pen\_Upayts | 0.40 |
| Unauthorised payments -surcharge | Upayts\_surcharge | 0.55 |
| Short service refund Lower Rate | SSR\_lower\_rate | 0.2 |
| Short service refund Lower Rate band | SSR\_lower\_band | 20,000 |
| Short service refund charge Higher Rate | SSR\_higher\_rate | 0.50 |
| Special lump sum death benefit Rate | SLSDB\_rate | 0.45 |
| Overseas Transfer Charge | OTC\_rate | 25% |
| Minimum Relevant Earnings | Min-relevant-earns | 3,600 |

**Dates**

|  |  |  |
| --- | --- | --- |
| Year MCA due | MCA\_year | 1935 |

**Misc**

|  |  |  |
| --- | --- | --- |
| POA threshold | POA\_limit | 1,000 |
| Resident Non-domicile Lower charge | Res\_non\_dom\_ch | 30,000 |
| Resident Non-domicile Higher charge | Res\_non\_dom\_High\_ch | 60,000 |
| Resident Non-domicile Additional charge | RBC\_Additional\_ch | 90,000 |
| Non-domicile remittance basis allowance limit | ND\_limit | 2,000 |
| Coded out limit | Coded\_out\_limit | 3,000 |
| Child Benefit Higher Rate Threshold | CBC\_HR\_threshold | 50,000 |
| Child Benefit Taper | CBC\_taper | 0.01 |

## Key to Tax Return box numbers

Each Tax Return box has been given a section or page ID (ID used in Calculation). The ID plus the box number from that section or page is used to identify the Return box used in the Tax Calculation.

|  |  |  |
| --- | --- | --- |
| **Return form number** | **ID used in Calculation** | **Section /Schedule name** |
| SA100 | SLR | Student Loan Repayments |
|  | INC | Income |
|  | REL | Tax Reliefs |
|  | CBC | High income Child Benefit charge |
|  | FIN | Finishing your Tax Return |
|  | MAT | Marriage Allowance Transfer |
| SA101 | AOI | Additional other income |
|  | ASE | Additional Share Schemes (etc) |
|  | AOR | Additional tax reliefs |
|  | MCA | Married couples allowance |
|  | AIL | Income Tax losses (etc) |
| SA102 | EMP | Employment |
| SA102M | MOR | Minister of Religion |
| SA103S | SSE | Short Self employment |
| SA103F | FSE | Full Self employment |
| SA103L | LUN | Lloyds Underwriters |
| SA104S | SPS | Short Partnership pages |
| SA104F | FPS | Full Partnership pages |
| SA105 | PRO | UK Property |
| SA106 | FOR | Foreign |
| SA107 | TRU | Trusts |
| SA108 | CGT | Capital Gains |
| SA109 | NRD | Residence, Remittance Basis etc. |
| SA110 | CAL | Tax Calculation |

## Stage 1: Collect Non Savings income (c1 boxes)

If any box in this stage is negative substitute zero

£down – truncate pence to leave integer pounds

£up – add .99 and truncate pence to leave integer pounds (e.g. 3.01 becomes 4)

Employment

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c1.1 | Total all instances (EMP1 + EMP3) | £down (for each EMP) |  |  |
| c1.2 | Total all instances (MOR38) | £down (for each MOR) |  |  |
| c1.3 | ASE3 + ASE4 | £down |  |  |
| c1.4 | c1.1 + c1.2 + c1.3 |  |  |  |

Employment benefits

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c1.5 | Total all instances (EMP9 to EMP16) | £down (for each EMP) |  |  |

Complete c1.5A to c1.5C for each instance of employment

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c1.5A | (EMP1 + EMP3) + (EMP9 to EMP16) | £down |  |  |
| c1.5B | Total EMP17 to EMP20 | £up |  |  |
| c1.5C | Smaller of c1.5A and c1.5B |  |  |  |

Employment expenses

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c1.6 | Sum of all boxes c1.5C | £up |  |  |
| c1.7 | Total all boxes ASE11 to ASE13 | £up |  |  |
| c1.8 | c1.6 + c1.7 |  |  |  |

Total from all employments

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c1.9 | (c1.4 + c1.5) minus c1.8 |  |  |  |

Share Schemes

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c1.10 | from ASE1 | £down |  |  |

Profits from Self-Employment (as a sole trader)

Losses brought forward

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c1.11 | Total all instances (SSE29) | £up (for each SSE) |  |  |

Total taxable profits without losses

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c1.12 | Total all instances (SSE31) | £down (for each SSE) |  |  |
| c1.13 | c1.12 + c1.11 |  |  |  |

Losses brought forward

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c1.14 | Total all instances (FSE74) | £up (for each FSE) |  |  |

Total taxable profits without losses

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c1.15 | Total all instances (FSE76) | £down (for each FSE) |  |  |
| c1.16 | c1.15 + c1.14 |  |  |  |

Total from self-employment

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c1.17 | c1.13 + c1.16 |  |  |  |

Lloyds Underwriter

Losses brought forward

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c1.18 | From LUN51 | £up |  |  |

Total taxable profits without losses

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c1.19 | From LUN52 | £down |  |  |
| c1.20 | c1.19 + c1.18 |  |  |  |

Profit from partnerships

Losses brought forward

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c1.21 | Total all instances (SPS17) | £up (for each SPS) |  |  |

Share of total taxable profits without losses

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c1.22 | Total all instances (SPS20) | £down (for each SPS) |  |  |
| c1.23 | c1.22 + c1.21 |  |  |  |

Losses brought forward

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c1.24 | Total all instances (FPS17 + FPS38 + FPS47 + FPS58) | £up (for each FPS) |  |  |

Share of total taxable profits without losses

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c1.25 | Total all instances (FPS76) | £down (for each FPS) |  |  |
| c1.26 | c1.25 + c1.24 |  |  |  |

Profit from partnerships minus losses brought forward

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c1.27 | c1.23 + c1.26 |  |  |  |

Profit from UK land and property

Furnished holiday lettings

Losses brought forward used against this year’s profits

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c1.28 | Total all instances (lower of PRO13 and PRO14) | £up (for each PRO) |  |  |

Taxable profit for the year net of losses

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c1.29 | Total all instances (PRO15) | £down (for each PRO) |  |  |
| c1.30 | c1.29 + c1.28 |  |  |  |

Property income

Losses brought forward used against this year's profits

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c1.31 | lower of PRO38 and PRO39 | £up |  |  |

Taxable profit for the year net of losses

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c1.32 | PRO40 | £down |  |  |
| c1.33 | c1.32 + c1.31 |  |  |  |

Profit from UK land and property

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c1.34 | c1.30 + c1.33 |  |  |  |

Foreign income

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c1.35 | FOR9 + FOR13 + FOR41 + FOR42 | £down |  |  |

Losses brought forward

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c1.36 | from FOR26 | £up |  |  |

Foreign Income net of losses

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c1.37 | From FOR30 | £down |  |  |
| c1.38 | From FOR31 | £up |  |  |
| c1.39 | From FOR32 | £up |  |  |
| c1.40 | c1.37 + c1.36 minus (c1.38 + c1.39) |  |  |  |

If Remittance Basis Claim

Savings & Dividends

If NRD28 = Y

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c1.41 | From INC6 | £down |  |  |
| c1.42 | from FOR4 | £down |  |  |
| c1.43 | from FOR6 | £down |  |  |
| else c1.41 to c1.43 = 0  end if | | | |  |
| c1.44 | c1.41 + c1.42 + c1.43 |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c1.45 | (TRU3 + TRU7 + TRU16) x NS\_gross | £down | TRU3 + TRU7 + TRU16) x (100/80) |  |

Trusts and estates

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c1.46 | TRU1 x trust\_gross | £down | Box TRU1 x 100/55 |  |
| c1.47 | TRU10 x trust\_gross | £down | Box TRU10 x 100/55 |  |
| c1.48 | from TRU22 | £down |  |  |
| c1.49 | TRU20 x Gross\_By\_22 | £down | TRU20 x 100/78 |  |
| c1.50 | from TRU13 | £down |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c1.51 | c1.45 + c1.46 + c1.47 + c1.48 + c1.49 + c1.50 |  |  |  |

UK pensions and state benefits

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c1.52 | INC8 + INC11 + INC13 + INC15 + INC16 | £down |  |  |

Other income

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c1.53 | INC17 minus INC18 | £down |  |  |
| c1.54 | from INC20 | £down |  |  |
| c1.55 | From AIL1 | £up |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c1.56 | (c1.53 + c1.54) minus c1.55 |  |  |  |

**Total non-savings Income**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c1.57 | c1.9 + c1.10 + c1.17 + c1.20 + c1.27 + c1.34 + c1.35 + c1.40 + c1.44 + c1.51 + c1.52 + c1.56 |  |  |  |

Lump sum payments

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c1.58 | from ASE5 | £down |  |  |

Stage 2: Collect income from Savings (not dividends) (c2 boxes)

If any box in this stage is negative substitute zero

£down – truncate pence to leave integer pounds

Partnerships

Your share of untaxed interest etc

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c2.1 | Total all instances (SPS28) | £down (for each SPS) |  |  |

Total untaxed savings income taxable at 20% (box 30 + box 34)

+ Taxed income taxable at 20% (box 71 minus box 72)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c2.2 | Total all instances (FPS35 + FPS73) | £down (for each FPS) |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c2.3 | c2.1 + c2.2 |  |  |  |

Foreign income

Tax treated as paid (grossed up)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c2.4 | FOR45 divided by BR\_rate | £down | *box FOR45 x 100/20* |  |

Lower of Gains on foreign life insurance policies and Tax treated as paid (grossed up)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c2.5 | Lower of FOR43 and c2.4 | £down | add to c3.16 |  |

Amount of Gains on foreign life insurance policies where no tax treated as paid

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c2.6 | If FOR43 minus c2.5 > 0 then  c2.6 = FOR43 minus c2.5  else  c2.6 = 0 (zero)  end if | £down |  |  |

If No Remittance Basis Claim

Interest and other income from overseas savings

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c2.7 | If NRD28 = N then  c2.7 = FOR4  else  c2.7 = 0 (zero)  end if | £down |  |  |

Untaxed foreign interest

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c2.8 | From INC3 | £down |  |  |
| c2.9 | c2.6 + c2.7 + c2.8 |  |  |  |

Trusts and estates

Net amount of savings income – after tax taken off

+ Net amount of savings income taxed at basic rate

+ Savings income – after tax taken off

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c2.10 | (TRU4 + TRU8 + TRU17 ) x savings\_gross | £down | *(TRU4 + TRU8 + TRU17) x (100/80)* |  |

Net amount of savings income taxed at trust rate

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c2.11 | TRU11 x trust\_gross | £down | TRU11 x (100/55) |  |

Savings income paid gross

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c2.12 | from TRU14 | £down |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c2.13 | c2.10 + c2.11 + c2.12 |  |  |  |

Savings Interest received

Taxed UK interest etc

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c2.14 | from INC1 x savings\_gross | £down | *Box INC1 x 100/80* |  |

Untaxed UK interest etc

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c2.15 | from INC2 | £down |  |  |

Interest from gilt-edged and other UK securities

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c2.16 | from AOI3 | £down |  |  |

Total interest from UK banks and building societies

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c2.17 | c2.14 + c2.15 + c2.16 |  |  |  |

Gains on life insurance policies etc.

UK life insurance policy etc gains where no tax was treated as paid

+ UK life insurance policy etc gains from voided ISAs

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c2.18 | AOI6 + AOI8 | £down |  |  |

Total Savings income and gains from life policies etc. (not dividends)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c2.19 | c2.3 + c2.9 + c2.13 + c2.17 + c2.18 |  |  |  |

## Stage 3: Collect income from Dividends/ Gains/Non Savings with notional tax (c3 boxes)

If any box in this stage is negative substitute zero

£down – truncate pence to leave integer pounds

Partnerships dividends

|  |  |  |  |
| --- | --- | --- | --- |
| c3.1 | Total all instances (FPS70) | £down |  |

Foreign dividends

|  |  |  |  |
| --- | --- | --- | --- |
| c3.2 | from FOR11 | £down |  |

If No Remittance Basis Claim

If NRD28 = N then

|  |  |  |  |
| --- | --- | --- | --- |
| c3.3 | From INC6 | £down |  |
| c3.4 | from FOR6 | £down |  |

Else

c3.3 to c3.4 = 0 (zero)

end if

Total Foreign dividends

|  |  |  |  |
| --- | --- | --- | --- |
| c3.5 | c3.2 + c3.3 + c3.4 |  |  |

Trust and estates

Trust dividend income

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c3.6 | (TRU5 + TRU9) x divs\_gross (100/92.5) | £down | (TRU5 + TRU9) x 100/92.5 |  |
| c3.7 | TRU18 x divs\_gross (100/92.5) | £down | TRU18 x 100/92.5 |  |
| c3.8 | TRU12 x trust\_div\_gross (100/61.9) | £down | TRU12 x 100/61.9 |  |

Total Trust and estates dividends

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c3.9 | c3.6+ c3.7 + c3.8 |  |  |  |

Dividends from UK companies

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c3.10 | From INC4 | £down |  |  |
| c3.11 | From INC5 | £down |  |  |
| c3.12 | from AOI12 | £down |  |  |
| c3.13 | from AOI13 | £down |  |  |

Total dividends from UK companies

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c3.14 | c3.10 + c3.11 + c3.12 + c3.13 |  |  |  |

**Total Dividend Income**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c3.15 | c3.1 + c3.5 + c3.9 + c3.14 |  |  |  |

Foreign Gains on life insurance policies etc.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c3.16 | from c2.5 |  |  |  |

Gains on life insurance policies etc.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c3.17 | from AOI4 | £down |  |  |

Total Gains on life insurance policies etc.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c3.18 | c3.16 + c3.17 |  |  |  |

Trust non-savings income etc. with notional tax

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c3.19 | TRU19 x NS\_gross | £down | *TRU19 x 100/80* | *v1.3.0* |
| c3.20 | from TRU2 | £down |  |  |

Total Income

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c3.21 | c1.57 + c1.58 + c2.19 + c3.15 + c3.18 + c3.19 + c3.20 |  |  |  |

**Calculate miscellaneous values**

**Double Taxation Agreement Income**

Amount of Double Taxation Agreement income for which partial relief is claimed

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c3.22 | from NRD20 | £down |  |  |

Total Income + DTA Income

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c3.23 | c3.21 + c3.22 |  |  |  |

plus Payroll Giving

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c3.24 | from AIL6 | £down |  |  |

minus Pension payments

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c3.25 | From REL1 + REL2 + REL3 + REL4 | £up |  |  |

Adjusted Total Income used for calculating the limit on Relief

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c3.26 | (c3.23 + c3.24) minus c3.25 |  |  |  |

## 

## Stage 3a: Status

If any box in this stage is negative substitute zero

Non-UK resident

To be a Scottish taxpayer a person must first be a UK resident for tax purposes.

Remittance Basis Claimants

s809H (2) ITA 2007 "Income tax is charged on nominated income, and capital gains tax is charged on nominated chargeable gains, as if section 809B did not apply to the individual for the relevant tax year (and neither did section 809D)."

s809H (3A) ITA 2007 "If the individual is a Scottish taxpayer for the relevant tax year, the individual is to be treated for the purpose of calculating income tax charged by virtue of subsection (2) as if the individual were not a Scottish taxpayer for that year."

**~~Where NRD1 = Y or NRD28 = Y then change YPDTR to U (tax status to 1)~~**

If NRD1 = Y or NRD28 = Y

c3a.1 = 1

else

Calculate c3a.1

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c3a.1 | If pseudo box YPDTR = S  c3a.1 = 2  else  c3a.1 = 1  end if |  |  | V1.0 |

End if

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c3a.2 | if c3a.1 = 2  c3a.2 = SBR\_Band  else  c3a.2 = BR\_Band  end if |  | SBR\_Band = £31,500  BR\_Band £33,500 | V1.0 |
| c3a.3 | if c3a.1 = 2  c3a.3 = SHR\_Band  else  c3a.3 = HR\_Band  end if |  | SHR\_Band = £118,500  HR\_Band = £116,500) | V1.0 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c3a.4 | if c3a.1 = 2  c3a.4 = SBR\_rate 20%  else  c3a.4 = BR\_rate 20%  end if |  |  | V1.0 |
| c3a.5 | if c3a.1 = 2  c3a.5 = SHR\_rate 40%  else  c3a.5 = HR\_rate 40%  end if |  |  | V1.0 |
| c3a.6 | if c3a.1 = 2  c3a.6 = SAHR\_rate 45%  else  c3a.6 = AHR\_rate 45%  end if |  |  | V1.0 |

## Stage 4: Calculate Income tax reliefs and allowances

If any box in this stage is negative substitute zero unless otherwise stated

£up – add .99 and truncate pence to leave integer pounds (e.g. 3.01 becomes 4)

**Income Tax Reliefs**

**Share Loss Relief**

*Capital Gains*

*Share loss relief used against income*

**Relief subject to Limit**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.1 | From CGT41 | £up |  |  |

Share loss relief to which Enterprise Investment Scheme/

Seed Enterprise Investment Scheme relief is attributable

**Less exclusions**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.2 | From CGT42 | £up |  |  |

**Relief Limited to £50,000, or if more 25% of adjusted income**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.3 | c4.1 minus c4.2 |  |  |  |

**Payments to trade unions or police organisations.**

Trade Union or friendly society death benefit payments

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.4 | If calculation type = non-resident  c4.4 = 0 (zero)  else  c4.4=AOR8  end if | £up |  |  |

**Trading loss relief for sole traders and partnerships**

*Sole Traders*

Loss brought forward from earlier years

set off against this year’s profits

**Relief Limited to £50,000, or if more 25% of adjusted income**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.5 | From c1.11 |  | Total all instances (SSE29) |  |

Loss from this year set off against other income

**Relief Limited to £50,000, or if more 25% of adjusted income**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.6 | Total all instances (SSE33) | £up For each SSE |  |  |

Loss brought forward from earlier years

set off against this year’s profit

**Relief Limited to £50,000, or if more 25% of adjusted income**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.7 | From c1.14 |  | Total all instances (FSE74) |  |

Loss from this tax year

**Relief subject to Limit**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.8 | Total all instances (FSE78) | £up For each FSE |  |  |

Business Premises Renovation Allowance

**Less exclusions**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.9 | ~~Total all instances (FSE54)~~ | ~~£up For each FSE~~ | Set to zero | v1.2.0 |

Overlap relief used this year

**Less exclusions**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.10 | Total all instances (FSE69) | £up For each FSE |  |  |

Capped & uncapped Relief element of c4.8

**Relief Limited to £50,000, or if more 25% of adjusted income**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.11 | c4.8 minus c4.10 |  |  | v1.2.0 |

**Relief not subject to limit**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.12 | smaller of c4.8 and c4.10 |  |  | v1.2.0 |

*Partnerships*

Loss brought forward from earlier years set off against this year’s profit

**Relief not subject to limit**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.13 | from c1.21 |  | Total all instances  (SPS17) |  |

Loss from this tax year

**Relief subject to Limit**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.14 | Total all instances (SPS22) | £up For each SPS |  |  |

Business Premises Renovation Allowance

**Less exclusions**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.15 | ~~Total all instances (SPS15)~~ | ~~£up For each SPS~~ | Set to zero | v1.2.0 |

Overlap relief used this year

**Less exclusions**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.16 | Total all instances (SPS13) | £up For each SPS |  |  |

Capped & uncapped Relief element of c4.14

**Relief Limited to £50,000, or if more 25% of adjusted income**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.17 | c4.14 minus c4.16 |  |  | v1.2.0 |

**Relief not subject to Limit**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.18 | smaller of c4.14 and c4.16 |  |  | v1.2.0 |

Loss brought forward from earlier year

Set off against this year’s profits

**Relief Limited to £50,000, or if more 25% of adjusted income**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.19 | From c1.24 |  | Total all instances (FPS17 + FPS38 + FPS47 + FPS58) |  |

Losses from this tax year set off against other income

**Relief subject to Limit**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.20 | Total all instances (FPS22 + FPS39) | £up For each FPS |  |  |

Business Premises Renovation Allowance

**Less exclusions**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.21 | ~~Total all instances (FPS15)~~ | ~~£up For each SPS~~ | Set to zero | v1.2.0 |

Overlap relief used this year

**Less exclusions**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.22 | Total all instances (FPS13) | £up For each FPS |  |  |

Capped & uncapped Relief element of c4.20

**Relief Limited to £50,000, or if more 25% of adjusted income**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.23 | c4.20 minus c4.22 |  |  | v1.2.0 |

**Relief not subject to Limit**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.24 | smaller of c4.20 and c4.22 |  |  | v1.2.0 |

**Totals for trading loss relief for sole traders and partnerships**

**Relief Limited to £50,000, or if more 25% of adjusted income**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.25 | c4.6 + c4.11 + c4.17 + c4.23 |  |  |  |

**Relief not subject to Limit**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.26 | c4.5 + c4.7 + c4.12 + c4.13 + c4.18 + c4.19 + c4.24 |  |  |  |

**Land & property**

Loss brought forward used against this year’s profits

**Relief not subject to Limit**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.27 | from c1.28 |  | Total all instances (lower of PRO13 and PRO14) |  |

Loss brought forward used against this year’s profits

**Relief not subject to Limit**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.28 | from c1.31 |  | Lower of PRO38 and PRO39 |  |

Loss set off against total income

**Relief subject to Limit**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.29 | ~~from PRO42~~ | ~~£up~~ | Set to zero | v1.2.0 |

Business Premises Renovation Allowance

**Less exclusions**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.30 | ~~From PRO33~~ | ~~£up~~ | Set to zero | v1.2.0 |

Capped Relief element of c4.29

**Relief Limited to £50,000, or if more 25% of adjusted income**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.31 | From PRO42 | £up |  | v1.2.0, v1.3.0 |

**Relief not subject to Limit**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.32 | ~~Smaller of c4.29 and c4.30~~ |  | Set to zero | v1.2.0 |

**Foreign Property**

Total loss brought forward from earlier years

**Relief not subject to Limit**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.33 | ~~From~~ c1.36 minus (c1.38 + c1.39) | £up |  |  |

Loss set against total income

**Relief Limited to £50,000, or if more 25% of adjusted income**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.34 | from FOR31 | £up |  |  |

**Lloyd’s Underwriters**

Lloyd’s losses brought forward from earlier years

Used against this year’s profits

**Relief Limited to £50,000, or if more 25% of adjusted income**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.35 | from c1.18 |  | From LUN51 |  |

Loss set off against other income

**Relief Limited to £50,000, or if more 25% of adjusted income**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.36 | from LUN56 | £up |  |  |

**Other tax reliefs**

Post cessation trade relief and certain other losses

**Relief Limited to £50,000, or if more 25% of adjusted income**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.37 | from AOR6 | £up |  |  |

**Loan Interest**

Qualifying loan interest payable in the year

**Relief Limited to £50,000, or if more 25% of adjusted income**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.38 | from AOR5 | £up |  |  |

**Total Relief**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.39 | c4.1+ c4.4 + c4.5 + c4.6 + c4.7 + c4.8 + c4.13 + c4.14 + c4.19 + c4.20 + c4.27 + c4.28 + c4.33 + c4.34 + c4.35+c4.36 + c4.37 + c4.38 |  |  | v1.2.0 |

**Relief amount limited to £50,000, or if more 25% of adjusted income**

Relief amount subject to limit

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.40 | c4.3 + c4.25 + c4.31 + c4.34 + c4.36 + c4.37 + c4.38 |  |  |  |

**Adjusted Total Income used for calculating the limit**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.41 | from c3.26 |  |  |  |
| c4.42 | c4.41 x Dedn\_taper | £up | c4.41 x 25% |  |

**Limit on Relief Deduction Cap**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.43 | Dedn\_cap |  | Dedn\_cap = £50,000 |  |
| c4.44 | larger of c4.42 and c4.43 |  |  |  |

Capped Relief Limit

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.45 | Lower of c4.40 and c4.44 |  |  |  |

Uncapped Relief

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.46 | c4.2 + c4.4 + c4.26 + c4.27 + c4.28 + c4.33 + c4.35 |  |  | v1.3.0 |

**Total allowable relief**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.47 | c4.45 + c4.46 |  |  |  |

Pension Payments paid gross without tax relief

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.48 | REL2 + REL3 + REL4 | £up |  |  |

Gift of qualifying investments & real property to charities

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.49 | REL9 + REL10 | £up | Copy to c17.7 |  |

Annual payments

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.50 | From AOR4 | £up |  |  |
| c4.51 | c4.50 x NS\_gross | £up | *c4.50 x 100/80* |  |

Lower of Foreign tax for which FTCR not claimed

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.52 | From TRU24 | £up |  |  |

& Trusts and estates Income

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.53 | c1.51 + c2.13 + c3.9 + c3.19 + c3.20 |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.54 | Lower of c4.52 and c4.53 | £up |  |  |

**Net Income**

**Used for calculating the election to transfer personal allowance**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.55 | c3.23 minus (c4.47 + c4.48 + c4.49 + c4.51 + c4.54) |  |  |  |

**Deduct**

Gift Aid

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.56 | (REL5 minus REL7) + REL8 | £up |  |  |
| c4.57 | c4.56 x gift\_aid | £up | c4.56 x 100/80  Copy to c9.33 | v1.7.1 |

Pension payments made net (grossed up)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.58 | From REL1 | £up |  |  |

**Amount for Extending Basic Rate Band**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.59 | c4.57 + c4.58 |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.60 | Box not used |  |  |  |

**Add back**

Trade Union or friendly society death benefit payments

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.61 | From AOR8 | £up |  |  |

**Deductions and additions**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.62 | c4.59 minus c4.61 |  | *This box can be negative* |  |

**Adjusted Net Income**

Adjusted Total Income minus Reliefs

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.63 | c4.55 minus c4.62 |  | Copy to c14.1 and  Copy to c15.2, and copy to box c28.7 |  |

Losses brought forward set against profit

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.63a | from c1.57 |  |  | *V0.1* |
| c4.63b | c4.5 + c4.7 + c4.13 + c4.19 + c4.27 + c4.28 + c4.33 + c4.35 |  |  | *V0.1* |
| c4.63c | c4.63a minus c4.63b |  | *copy to box c5.3* | *V0.1* |

**Personal allowances**

If (box\_NRD28 = Y and box\_NRD29 = N and box\_NRD16 = N)

Or (box\_NRD1 = Y and box\_NRD15 = N and box\_NRD16 = N)

Or calculation type = non-resident

Set boxes c4.64 to c4.69 to zero

Else

Personal allowance

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.64 | from c14.6 |  |  |  |

Blind Person’s allowance

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.65 | If REL13 = Y  c4.65 = BPA  else  c4.65 = 0 (zero)  end if |  | BPA = £2,320 | *V1.1* |

Blind person’s surplus allowance from spouse

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.66 | from CAL12 | £up |  |  |

**Total Allowances**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.67 | Total boxes c4.64 to c4.66 |  |  |  |

*Election to reduce personal allowance (Marriage Allowance transfer)*

if (box\_NRD1 = Y and box\_NRD15 = Y and box\_NRD16 = N)

c4.68 = 0 (zero)

else

***Marriage Allowance transferred out***

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.68 | If MAT\_OUT = FALSE (No Digital Claim AND MAT1 to MAT5 = null)  OR ((c9.16 + c9.17) > 0 (zero))  OR (box\_NRD16 = Y and c4.64 <= c4.55)  then c4.68 = 0 (zero)  else  if MAT\_OUT = TRUE (Digital Claim OR MAT1 to MAT5 <> null)  c4.68 = T\_P\_A  end if  end if |  | T\_P\_A = £1,150 | *V1.1* |

***Reduced Personal Allowance***

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.69 | c4.67 minus c4.68 |  |  |  |

end if

end if

*Total Deductions and Allowances*

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.70 | c4.47 + c4.48 + c4.49 + c4.51 + c4.54 + c4.69 |  | Copy to c5.1 |  |

Total disregarded income

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.71 | If calculation type = non-resident  c4.71 = c91.27  else  c4.71 = 0 (zero)  end if |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.72 | If calculation type = non-resident  c4.72 = c4.70 + c4.71  else  c4.72 = c4.70  End if |  |  |  |

**Total income**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.73 | If Calculation type = non-resident  c4.73 = c91.28  else  c4.73 = c3.21  end if |  |  |  |

**Total taxable income**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.74 | c4.73 minus c4.70 |  |  |  |

Amount for extending basic rate band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.75 | From c4.59 |  |  |  |

**Election to reduce personal allowance (Marriage Allowance transfer)**

Calculate if, after the personal allowance is reduced, you are liable to tax at a rate other than the basic rate, the dividend ordinary rate or the starting rate for savings

Where you are liable to tax at the dividend nil rate, and if the dividend nil rate were omitted would you be liable to tax at the dividend upper rate or additional rate? If yes, the transfer is invalid.

Where you are liable to tax at the savings nil rate the savings nil rate applies.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.75a | (c1.57 + c1.58) minus c4.70 |  |  | v1.3.0 |
| c4.75b | lower of c2.19 and PSA\_HR |  | PSA\_HR = £500 | v1.3.0 |

~~HR\_case~~

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.76 | ~~If c4.74 minus (lower of c2.19 and PSA\_HR) > (BR\_band + c4.75)~~  ~~c4.76 = 1 (HR\_case? 'Y')~~  ~~else~~  ~~c4.76 = 0 (HR\_case? ‘N’)~~  ~~End if~~ | Set to zero | *~~BR\_band = £33,500~~*  *~~PSA\_HR = £500~~* | *V1.0, V1.1, v1.2.0* |

Above BR for non-savings

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.76a | if c4.75a > (c3a.2 + c4.75)  c4.76a = 1 (HR\_case? 'Y')  else  c4.76a = 0 (HR\_case? 'N')  End if |  |  | *V1.0,* v1.3.0 |

Above BR for savings and dividends

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.76b | if c2.19 > (c4.70 + PSA\_HR) and c4.74 > (BR\_band + c4.75)  c4.76b = 1 (HR\_case? 'Y')  else  c4.76b = 0 (HR\_case? 'N')  End if |  | *BR\_band = £33,500*  *PSA\_HR = £500* | *V1.0, V1.1, v1.2.0,* v1.3.0, v1.5.0 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.76b1 | if c2.19 <= (c4.70 + PSA\_HR) and (c4.74 minus c4.75b) > (BR\_band + c4.75)  c4.76b1 = 1  else  c4.76b1 = 0  End if  ~~End if~~ |  | PSA\_HR = £500 BR\_band = £33,500 | v1.3.0, v1.4.0,v1.5.0 |

HR\_case for MAT

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.76c | if c4.76a + c4.76b + c4.76b1 > 0  c4.76c = 1 (HR\_case? 'Y')  else  c4.76c = 0 (HR\_case? 'N')  End if |  |  | *V1.0, V1.1,* v1.3.0 |

|  |  |
| --- | --- |
| **if c4.68 = T\_P\_A £1,150 and c4.76c = 1 (HR\_case? YES)**  **c4.68 = 0 (zero)**  **Calculate boxes c4.69 through c4.76c**  **else**  **Retain calculation from c4.68 to c4.76c**  **end if** | *V1.1, v1.2.0* |

***Personal savings allowance***

*Boxes c4.77 and c4.78 are used to calculate the amount of personal savings allowance*

HR\_case

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.77 | If c4.74 > (BR\_band + c4.75)  c4.77 = 1 (HR\_case? 'Y')  else  c4.77 = 0 (HR\_case? 'N')  End if |  | *BR\_band = £33,500* | *V1.1 v1.7.0* |

AHR Case

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.78 | If c4.74 > (AHR\_band + c4.75)  c4.78 = 1 (AHR\_case? 'Y')  else  c4.78 = 0 (AHR\_case? 'N')  End if |  | AHR\_band = £150,000 |  |

***Personal Savings Allowance***

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.79 | if c4.78 = 1 (Y)  c4.79 = PSA\_AHR  else  if c4.77 = 1 (Y)  c4.79 = PSA\_HR  else  c4.79 = PSA\_BR  End if  End if |  | PSA\_AHR = £0  PSA\_HR = £500  PSA\_BR = £1,000 |  |

***Dividend Allowance***

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c4.80 | If calculation type = non-resident  c4.80 = 0 (zero)  else  c4.80 = DA  End if |  | DA = £5,000 |  |

## Stage 5: Subtract deductions and allowances from income (c5 boxes)

If any box in this stage is negative substitute zero unless otherwise stated

£down – truncate pence to leave integer pounds

pdown – truncate to two decimal places (to leave pounds and pence)

**Calculate taxable income**

**Step 1**

**Total allowances and deductions**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.1 | c4.70 minus c4.63b |  |  | *V0.1* |

Extended basic rate band for non saving non dividend income

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.2 | c3a.2 + c4.59 | ~~BR\_band = £32,000~~ |  | *V0.1, v1.0,v1.2.0* |

Extended basic rate band for savings and dividend income

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.2a | BR\_band + c4.59 | BR\_band = £33,500 |  | *V1.0* |

Non-savings income etc

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.3 | If Calculation type = non-resident  c5.3 = c91.6 minus c4.63b  else  c5.3 = c4.63c  end if |  |  | *V0.1, v1.3.0* |

BR\_rate (20%)

|  |  |  |  |
| --- | --- | --- | --- |
| c5.4 | lower of c5.3 and c5.2 |  |  |

HR\_rate (40%)

|  |  |  |  |
| --- | --- | --- | --- |
| c5.5 | lower of (c5.3 minus c5.4) and c3a.3 |  | *v1.0* |

AHR\_rate (45%)

|  |  |  |  |
| --- | --- | --- | --- |
| c5.6 | c5.3 minus (c5.4 + c5.5) |  |  |

Lump sum payments

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.7 | Set to zero |  |  | *V0.1* |

BR\_rate (20%)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.8 | Set to zero |  |  | *V0.1* |

HR\_rate (40%)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.9 | Set to zero |  |  | *V0.1* |

AHR\_rate (45%)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.10 | Set to zero |  |  | *V0.1* |

Savings income etc.

|  |  |  |  |
| --- | --- | --- | --- |
| c5.11 | If Calculation type = non-resident  c5.11 = c91.14  else  c5.11 = c2.19  end if |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.12 | lower of SR\_band and ((c5.1 + SR\_band) minus c5.3) |  | SR\_band = £5,000 | v1.1, *v1.3.0* |
| c5.13 | lower of (c5.11 minus c5.12) and c4.79 |  |  | *v0.1, v1.0, v1.3.0* |
| c5.14 | lower of c5.13 and (c5.2 minus c5.4) |  | SR\_band = £5,000 | v1.0, *v1.3.0* |

SNil\_rate 0%

|  |  |  |  |
| --- | --- | --- | --- |
| c5.15 | l~~ower of~~ c5.12 + c5.14 |  | *v1.3.0, v1.5.0, v1.6.0* |

BR\_rate (20%)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.16 | lower of  (c5.11 minus c5.15) and  (c5.2a minus (c5.4 + c5.15)) |  |  | v1.0 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.17 | HR\_band minus c5.5 |  | HR\_band = £116,500 | v1.0 |
| c5.18 | lower of (c5.17 and (c4.79 minus c5.15)) |  |  |  |

HR 0%

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.19 | lower of c5.18 and  (c5.11 minus (c5.15 + c5.16)) |  |  | *v1.3.0* |

HR\_rate (40%)

|  |  |  |  |
| --- | --- | --- | --- |
| c5.20 | lower of  (c5.11 minus (c5.15 + c5.16 + c5.19) and  c5.17) |  |  |

AR0%

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.20a | HR\_band minus c5.6 |  | HR\_band = £116,500 | *V0.1,* v1.0 |
| c5.20b | lower of (c5.11 minus  (c5.15 + c5.16 + c5.19 + c5.20))and  (c4.79 minus (c5.15 + c5.19)) |  |  | *V0.1, v1.2.0,*v1.3.0 |
| c5.20c | lower of c5.20a and c5.20b |  |  | *V0.1* |

AHR\_rate (45%)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.21 | c5.11 minus  (c5.15 + c5.16 + c5.19 + c5.20 + c5.20c) |  |  | *V0.1* |

Dividends income

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.22 | If Calculation type = non-resident  c5.22 = c91.23  else  c5.22 = c3.15  end if |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.23 | lower of (c5.22 and c4.80) |  |  |  |

DivNil\_rate 0%

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.24 | lower of (c5.23 and  (c5.2a minus  (c5.4 + c5.15 + c5.16))) |  |  | v1.0 |

DivBR\_rate (7.5%)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.25 | lower of  ((c5.22 minus c5.24) and  (c5.2a minus  (c5.4 + c5.15 + c5.16 + c5.24))) |  |  | v1.0 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.26 | HR\_band minus (c5.5 + c5.20) |  | HR\_band (£116,500) | *V0.1, v1.2.0* |
| c5.27 | lower of (c4.80 and c5.26) |  |  |  |
| c5.28 | lower of (c5.27 and (c4.80 minus c5.24)) |  |  |  |

HR 0%

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.29 | lower of c5.28 and  (c5.22 minus (c5.24 + c5.25)) |  |  | v1.3.0 |

DivHR\_rate (32.5%)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.30 | lower of  c5.22 minus (c5.24 + c5.25 + c5.29) and  (c5.26 minus c5.29) |  |  | *V0.1, V1.0* |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.31 | HR\_band minus (c5.6 + c5.21) |  | HR\_band (£116,500) | *V1.0* |
| c5.32 | lower of c5.22 minus  (c5.24 + c5.25 + c5.29 + c5.30) and  c4.80 minus (c5.24 + c5.29) |  |  |  |

AR 0%

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.33 | lower of c5.31 and c5.32 |  |  |  |

DivAR\_rate (38.1%)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.34 | c5.22 minus  (c5.24 + c5.25 + c5.29 + c5.30 + c5.33) |  |  |  |

Lump sum payments

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.34a | from c1.58 |  |  | *V0.1* |

BR\_rate (20%)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.34b | lower of c5.34a and  (c5.2 minus (c5.4 + c5.15 + c5.16 + c5.24 + c5.25)) |  |  | *V0.1, v1.2.0* |

HR\_rate (40%)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.34c | lower of (c5.34a minus c5.34b) and  (c3a.3 minus (c5.5 + c5.20 + c5.30)) |  | ~~HR band (£116,500)~~ | *V0.1, v1.2.0* |

AHR\_rate (45%)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.34d | c5.34a minus (c5.34b + c5.34c) |  |  | *V0.1, v1.2.0* v1.3.0 |

**Step 2**

Non-savings income etc

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.35 | from c5.3 |  |  | *V0.1* |

Lump sum payments

|  |  |  |  |
| --- | --- | --- | --- |
| c5.36 | from c1.58 |  |  |

Savings income etc.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.37 | from c5.11 |  |  | *V0.1* |

Foreign dividends

|  |  |  |  |
| --- | --- | --- | --- |
| c5.38 | If Calculation type = non-resident  c5.38 = 0 (zero)  else  c5.38 = c3.5  end if |  |  |

Stock dividends

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.39 | If Calculation type = non-resident  c5.39 = 0 (zero)  else  c5.39 = c3.12 + c3.13  end if | ~~£down~~ |  | v1.6.0 |

UK dividends

|  |  |  |  |
| --- | --- | --- | --- |
| c5.40 | If Calculation type = non-resident  c5.40 = c91.23  else  c5.40 = c3.15 minus (c5.38 + c5.39)  end if |  |  |

Gains on life policies etc.

|  |  |  |  |
| --- | --- | --- | --- |
| c5.41 | From c3.18 |  |  |

Non-savings income with notional tax

|  |  |  |  |
| --- | --- | --- | --- |
| c5.42 | from c3.19 |  |  |

Settlor Interested Trust income.

|  |  |  |  |
| --- | --- | --- | --- |
| c5.43 | from c3.20 |  |  |

Additional rate

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.44 | lower of c5.1 and c5.6 |  |  |  |
| c5.45 | lower of (c5.1 minus c5.44) and c5.34d |  |  | *V0.1* |
| c5.45a | lower of c5.21 and  (c5.11 minus (c4.79 + SR\_band)) |  | SR\_band = £5,000 | *V0.1* |
| c5.45b | lower of c5.45a and  (c5.1 minus (c5.44 + c5.45 + c5.20c)) |  |  | *V0.1* |
| c5.45c | lower of c5.21 and (c5.1 minus (c5.44 + c5.45 + c5.20c)) |  |  | *V0.1* |
| c5.46 | if c5.3 minus c5.1 < c5.2  c5.46 = c5.45b  else  c5.46 = c5.45c  end if |  |  | *V0.1* |
| c5.47 | c5.44 + c5.45 + c5.46 |  |  |  |
| c5.48 | Lower of (c5.1 minus (c5.4 + c5.16 + c5.5 + c5.20 + c5.6 + c5.21)) and  (c5.34 minus ((c5.2a + HR\_band) minus c4.74)) |  | HR\_band = £116,500 | *V0.1, v1.0, v1.2.0* |

Beneficial Ordering

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.48a | Set to zero |  |  | *V0.1* |
| c5.48b | Set to zero |  |  | *V0.1* |
| c5.49 | lower of (c5.1 minus c5.47) and  c5.5 |  |  | *V0.1* |
| c5.50 | lower of  (c5.1 minus (c5.47 + c5.49) and  c5.34c) |  |  | *V0.1* |
| c5.50a | lower of c5.20 and  (c5.11 minus (c4.79 + SR\_band + c5.46)) |  | SR\_band = £5,000 | *V0.1* |
| c5.50b | lower of c5.50a and (c5.1 minus (c5.44 + c5.45 + c5.49 + c5.50)) |  |  | *V0.1* |
| c5.50c | lower of c5.20 and (c5.1 minus (c5.47 + c5.49 + c5.50)) |  |  | *V0.1* |
| c5.50d | lower of c5.50c and (c5.11 minus c4.79) |  |  | *V0.1* |
| c5.51 | if c5.3 minus c5.1 < SR\_band  c5.51 = c5.50b  else  c5.51 = c5.50d  end if |  | SR\_band = £5,000 | *V0.1* |
| c5.52 | c5.49 + c5.50 + c5.51 |  |  |  |

PA available to DivHR\_rate

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.53 | c5.1 minus (c5.47 + c5.48 + c5.52) |  |  |  |

PA available minus Dividends in HR

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.54 | c5.53 minus c5.30 |  |  |  |

PA offered to Dividends in HR

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.54a | c5.53 minus c5.54 |  | ~~BR\_band = £33,500~~ | v1.0 *v1.2.0* |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.54a1 | ((c5.3 + c5.11 + c5.24 + c5.25 + c5.29 + c5.30) minus c5.1) minus (BR\_band + c4.75) |  | BR\_band = £33,500 | v1.6.0 |

Dividends taxable at DivHR\_rate

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.54b | lower of c5.54a1 and c5.29 |  | ~~BR\_band = £33,500~~ | *v1.2.0, v1.6.0* |

Dividends taxable at DivHR\_rate

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.54c | lower of (c5.54a1 minus c5.54b) and c5.30 |  | ~~HR\_band = £116,500~~ | *v1.2.0 v1.6.0* |

More beneficial if PA to Div HR where > 0 (zero)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.55 | 2 x c5.54b |  | *This box can be negative* | *V0.1, v1.2.0, v1.3.0* |

PA allocation to BR instead of HR dividends

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.56 | If c5.53 larger than c5.55 and  c5.54c larger than c5.55  c5.56 = c5.53  else  c5.56 = 0 (zero)  end if |  |  | *V0.1, v1.2.0* v1.3.0,v1.5.0 |

More beneficial to set PA offered to Dividends in HR against non-savings/savings?

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.56.1 | (c5.54a minus c5.54b) x DivBR\_rate |  | DivBR\_rate = 7.5% | *v1.2.0* |
| c5.56.2 | (lower of c5.54a and c5.54b) x DivHR\_rate (32.5%) |  | DivHR\_rate = 32.5% | *v1.2.0 v1.6.0* |

Reduction of dividend tax

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.56a | c5.56.1 + c5.56.2 | ~~pdown~~ | ~~DivBR\_rate = 7.5% DivHR\_rate = 32.5%~~ | *V0.1, v1.0, v1.2.0* |

Max amount of savings in SR\_band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.56b | lower of SR\_band and ((c5.1 + SR\_band) minus c5.3) |  | SR\_band = £5,000 | *V0.1, v1.2.0* |

PA available to non-savings outside amount offered to HR Div

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.56c | lower of SR\_band and (((c5.1 minus c5.54a) + SR\_band) minus c5.3) |  | SR\_band = £5,000 | *V0.1, v1.2.0 v1.6.0* |
| c5.56c1 | if c5.56b > 0 (zero) and c5.56b minus c5.56c = 0 (zero)  c5.56c1 = 0.01 minus c5.50  else  c5.56c1 = (c5.56b minus c5.56c) x BR\_rate  end if | pdown | BR\_rate = 20% | *v1.2.0 v1.6.0 v1.7.0, v1.8.0* |
| c5.56c2 | c5.54a x BR\_rate | pdown | BR\_rate = 20% | *v1.2.0* |

Reduction of savings tax

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.56d | c5.56c1 + c5.56c2 | ~~pdown~~ | ~~BR\_rate = 20%~~ | *V1.0, v1.2.0* |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.56e | if c5.56d > c5.56a  c5.56e = lower of (c5.1 minus c5.52) and c5.4  else  c5.56e = lower of (c5.3 minus c5.52) and c5.54  end if |  |  | *V1.0, v1.2.0* |
| c5.56e1 | if c5.49 + c5.50 > 0 (zero) OR  (c5.3 + c5.11) minus c5.1 > c5.2a  c5.56e1 = c5.49  else  c5.56e1 = c5.52  end if |  |  | *v1.2.0 v1.6.0* |
| c5.56f | if c5.56d > c5.56a  c5.56f = lower of c5.52 and (c5.3 minus (c5.44 + c5.56e))  else  c5.56f = lower of (c5.3 minus c5.44) and c5.56e1  end if |  |  | *V1.0, v1.2.0* |
| c5.56g | lower of (c5.52 minus c5.56f) and (c5.34a minus c5.45) |  |  | *V1.0, v1.2.0* |
| c5.56h | lower of (c5.52 minus (c5.56f + c5.56g)) and (c5.11 minus (c5.19 + c5.46)) |  |  | *V1.0, v1.2.0* |
| c5.56i | c5.56e + c5.56f + c5.56g + c5.56h |  |  | *V1.0, v1.2.0* |
| c5.56j | c5.1 minus c5.56i |  |  | *v1.2.0* |
| c5.57 | lower of (c5.56 and (c5.4 + c5.16)) |  |  | *V0.1 V1.0, v1.2.0* |
| c5.57a | lower of  (c5.1 minus (c5.47 + c5.48 + c5.52 + c5.57) and  c5.30) |  |  | *V1.0* |
| c5.58 | lower of c5.56j and c5.57a |  |  | *V0.1, v1.0, v1.2.0* |
| c5.58a | Not in use | Set to zero |  | *V0.1,v1.3.0* |
| c5.58b | Not in use | Set to zero |  | *V0.1,v1.3.0* |
| c5.58c | lower of (c5.1 minus (c5.47 + c5.48 + c5.56i + c5.58)) and c5.34c |  |  | *V0.1, v1.0, v1.2.0* |
| c5.58d | Set to zero |  |  | *V0.1, V1.0* |
| c5.58e | lower of (c5.1 minus (c5.47 + c5.48 + c5.56i + c5.58 + c5.58c)) and c5.20 |  |  | *V0.1, v1.0, v1.2.0, v1.3.0* |
| c5.58f | c5.56i + c5.58c + c5.58e |  |  | *V0.1, v1.0, v1.2.0,* |

Basic rate

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.59 | c5.1 minus (c5.47 + c5.48 + c5.58f + c5.58) |  |  | *V0.1* |
| c5.60 | lower of ((c5.4 + c5.5) minus (c5.56e + c5.56f)) and c5.59 |  |  | *V0.1, V1.0* |
| c5.61 | larger of (c5.56 minus (c5.56e + c5.56f)) and c5.60 |  |  | *V1.0* |
| c5.62 | lower of ((c5.4 + c5.5) minus (c5.56e + c5.56f)) and  c5.61 |  |  | *V0.1, V1.0* |
| c5.63 | lower of  (c5.1 minus (c5.47 + c5.48 + c5.58f + c5.58 + c5.62) and  c5.34b) |  |  | *V0.1* |
| c5.64 | lower of (c5.1 minus  (c5.47 + c5.48 + c5.58 + c5.58f + c5.62 + c5.63)) and  c5.16 |  |  | *v1.2.0* v1.3.0 |
| c5.65 | c5.62 + c5.63 + c5.64 |  |  |  |
| c5.66 | lower of  (c5.1 minus (c5.47 + c5.48 + c5.58 + c5.58f + c5.65) and  c5.25) |  |  | *V0.1* |

Allowances and deductions

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.67 | c5.44 + c5.56e + c5.56f + c5.62 |  |  | *V0.1, V1.0* |
| c5.68 | c5.45 + c5.56g + c5.58c + c5.63 |  |  | *V0.1, V1.0, v1.2.0,* v1.3.0 |
| c5.68a | lower of  c5.1 minus (c5.47 + c5.48 + c5.58 + c5.58f + c5.65 + c5.66) and  (c5.11 minus (c5.46 + c5.58e + c5.64)) |  |  | *V0.1, V1.0* |
| c5.69 | c5.46 + c5.56h + c5.58e + c5.64 + c5.68a |  |  | *V0.1, V1.0* |
| c5.70 | larger of (c5.1 minus (c5.67 + c5.68 + c5.69 + c5.41) and c5.48 + c5.58 + c5.66) |  |  | *V0.1, v1.2.0,v1.3.0* |
| c5.71 | c5.70 minus c5.38 |  |  |  |
| c5.72 | c5.71 minus c5.39 |  |  |  |
| c5.73 | Larger of  c5.1 minus (c5.67 + c5.68 + c5.69 + c5.70) and (c5.72 minus c5.40) |  |  | *V0.1* |
| c5.74 | c5.73 minus c5.41 |  |  |  |
| c5.75 | c5.74 minus c5.42 |  |  |  |

Taxable income

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.76 | c5.35 minus c5.67 |  |  |  |
| c5.77 | c5.36 minus c5.68 |  |  |  |
| c5.78 | c5.37 minus c5.69 |  | Copy to c6.11 | *V0.1* |
| c5.79 | c5.38 minus c5.70 |  |  |  |
| c5.80 | c5.39 minus c5.71 |  |  |  |
| c5.81 | c5.40 minus c5.72 |  | add c5.79 + c5.80 + c5.81 and copy to c6.23 | *V0.1* |
| c5.82 | c5.41 minus c5.73 |  | copy to c6.45 and copy to c9.24 | *V0.1 v1.7.0* |
| c5.83 | c5.42 minus c5.74 |  | Add c5.76 + c5.83 and copy to c6.1 |  |
| c5.84 | c5.43 minus c5.75 |  | Add c5.77 + c5.84 and copy to c6.35 | *V0.1* |

**Total income**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.85 | If Calculation type = non-resident  c5.85 = c91.28 minus c4.63b  else  c5.85 = c3.21 minus c4.63b  end if |  |  | *V0.1, v1.3.0* |

**Total taxable income**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c5.86 | c5.85 minus c5.1 |  |  |  |

## Stage 6: Allocate income to tax bands (c6 boxes)

If any box in this stage is negative substitute zero

£up – add .99 and truncate pence to leave integer pounds (e.g. 3.01 becomes 4)

The first £5,000 of savings income is taxed at 0%; but only if non-savings and savings income is less than £16,500 (the personal allowance – £11,500 plus the savings starting rate band of £5,000).

Savings income in excess of the savings starting rate band, up to the lower of the amount of the excess or the individual's savings allowance, is charged at the savings nil rate.

**Allocate Non-savings Income etc.**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.1 | c5.76 + c5.83 |  |  |  |

Starting rate band for savings

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.2 | SR\_band |  | SR\_band = £5,000 |  |

~~Income in starting rate band~~

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.3 | Set to zero |  |  | *V0.1* |

~~Income above starting rate band~~

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.4 | Set to zero |  |  | *V0.1* |

Band between Savings rate & Basic rate + relevant earnings adjustment

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.5 | SavBR\_band + c4.59 |  | SavBR\_band = £28,500 | *V1.0 v1.2.0* |

Income in basic rate band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.6 | lower of c6.1 and (c3a.2 + c4.59) |  | ~~SBR\_band = £33,500~~ | *V0.1, V1.0* |

Income above basic rate band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.7 | c6.1 minus c6.6 |  |  | *V0.1* |

Higher rate band & Basic rate band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.8 | from c3a.3 |  | ~~HR\_band = £116,500~~ | *V1.0* |

**Income in higher rate band**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.9 | Lower of c6.7 and c6.8 |  |  |  |

**Income in additional rate band**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.10 | c6.1 minus (c6.6 + c6.9) |  |  | *V0.1* |

**Allocate Savings etc. (except Dividends) and gains on life policies without notional tax**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.11 | From c5.78 |  |  |  |
| ~~Personal savings allowance used~~ | | | |  |
| c6.12 | SR\_band minus c6.1 |  | SR\_band = £5,000 | *V0.1, v1.2.0* |
| ~~Income in starting rate band~~ | | | |  |
| c6.13 | lower of c6.11 and c6.12 |  |  |  |

Income in starting rate band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.14 | lower of SR\_band and c6.13 |  | SR\_band = £5,000 | *V0.1* |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.15 | Set to zero |  |  | *V0.1* |

Personal Savings Allowance

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.16 | PSA from c4.79 |  |  |  |

Personal Savings Allowance used

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.17 | lower of (c6.11 minus c6.14) and c6.16 |  |  | *V0.1* |

Income in basic rate band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.18 | lower of (c6.11 minus (c6.14 + c6.17)) and ((BR\_band + c4.59) minus (c6.6 + c6.7 + c6.14 + c6.17)) |  | BR\_band = £33,500 | *V0.1* v1.3.0, *v1.8.0* |

Income above basic rate band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.19 | c6.11 minus (c6.14 + c6.17 + c6.18) |  |  | *V0.1* |

Higher rate band available

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.20 | HR\_band minus c6.9 |  | HR\_band = £116,500 | *V0.1* |

Income in higher rate band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.21 | Lower of c6.19 and c6.20 |  |  |  |

Income in additional rate band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.22 | c6.11 minus (c6.14 + c6.17 + c6.18 + c6.21) |  |  | *V0.1* |

**Allocate Dividends etc.**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.23 | c5.79 + c5.80 + c5.81 |  |  |  |

Dividend Allowance

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.24 | DA from c4.80 |  |  | *V0.1* |

Dividend Allowance used

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.25 | lower of c6.23 and c6.24 |  |  | *V0.1* |
| Income in basic rate band before Dividend Allowance | | | |  |
| c6.26 | lower of (c6.23 and (BR\_band + c4.59) minus (c6.6 + c6.9 + c6.14 + c6.17 + c6.18)) |  | BR\_band = £33,500 | *V0.1* |

Dividend Allowance set against Dividend income in basic rate

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.27 | lower of c6.25 and c6.26 |  |  | *V0.1* |

Income in basic rate band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.28 | c6.26 minus c6.27 |  |  | *V0.1* |

Income above basic rate band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.29 | c6.23 minus c6.26 |  |  | *V0.1* |

Income above basic rate band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.30 | HR\_band minus (c6.9 + c6.21) |  | HR\_band = £116,500 | *V0.1* |

Income in higher rate band before Dividend Allowance

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.31 | lower of c6.29 and c6.30 |  |  | *V0.1* |

Dividend Allowance set against Dividend income in higher rate

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.32 | lower of (c6.25 minus c6.26) and c6.30 |  |  | *V0.1* |

Income in higher rate band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.33 | c6.31 minus c6.32 |  |  | *V0.1* |

Income in additional rate band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.34 | c6.23 minus (c6.25 + c6.28 + c6.33) |  |  | *V0.1* |

**Allocate lump sum payments etc.**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.35 | c5.77 + c5.84 |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.36 | Set to zero |  |  | *V0.1* |

**Income in starting rate band**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.37 | Set to zero |  |  | *V0.1* |
| c6.38 | Set to zero |  |  | *V0.1* |
| c6.39 | Set to zero |  |  | *V0.1* |

Income in basic rate band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.40 | lower of c6.35 and ((c3a.2 + c4.59) minus (c6.6 + c6.14 + c6.17 + c6.18 + c6.26)) |  | ~~BR\_band = £33,500~~ | *V0.1, v1.1* |

Income above basic rate band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.41 | c6.35 minus c6.40 |  |  | *V0.1* |

Higher rate band available

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.42 | c3a.3 minus (c6.9 + c6.21 + c6.29) |  | ~~HR\_band = £116,500~~ | *V0.1, v1.0, v1.1* |

Income in higher rate band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.43 | lower of c6.41 and c6.42 |  |  |  |

Income in additional rate band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.44 | c6.35 minus (c6.40 + c6.43) |  |  | *V0.1* |

**Allocate gains on life policies (with notional tax) etc.**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| c6.45 | | from c5.82 | |  |  |  |
| c6.46 | | SR\_band minus (c6.1 + c6.11 + c6.23 + c6.35) | |  | SR\_band = £5,000 | *V0.1, v1.2.0* |
| c6.47 | lower of c6.45 and c6.46 | |  | |  |  |

Income in starting rate band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.48 | lower of (SR\_band minus c6.14) and c6.47 |  | SR\_band = £5,000 | *V0.1, v1.2.0* |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.49 | Set to zero |  |  | *V0.1* |

Personal Savings Allowance

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.50 | c6.16 minus c6.17 |  |  |  |

Personal Savings Allowance used

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.51 | lower of (c6.45 minus c6.48) and c6.50 |  |  | *v1.2.0* |

**Income in basic rate band**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.52 | lower of (c6.45 minus (c6.48 + c6.51)) and ((BR\_band + c4.59) minus (c6.6 + c6.7 + c6.14 + c6.17 + c6.18 + c6.26 + c6.40 + c6.41 + c6.48 + c6.51)) |  | BR\_band = £33,500 | *V0.1 v1.9.0* |

Income above basic rate band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.53 | c6.45 minus (c6.48 + c6.51 + c6.52) |  |  | *V0.1* |

Higher rate band available

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| c6.54 | HR\_band minus (c6.9 + c6.21 + c6.29 + c6.43) |  |  | HR\_band = £116,500 | *V0.1, v1.2.0* |

**Income in higher rate band**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.55 | lower of c6.53 and c6.54 |  |  |  |

**Income in additional rate band**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c6.56 | c6.45 minus (c6.48 + c6.51 + c6.52 + c6.55) |  |  | *V0.1* |

## Stage 7: Calculate adjustment for Deficiency Relief (c7 boxes)

If any box in this stage is negative substitute zero

pdown – truncate to two decimal places (to leave pounds and pence)

pup – multiply by 100, add .99, truncate decimals, then divide by 100. (e.g. 3.011 becomes 3.02)

£down – truncate pence to leave integer pounds

**Allocate Deficiency Relief (DR) to dividends in higher rate band**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c7.1 | from AOI11 | £up |  |  |

Allocate DR to dividends in the upper rate band

Amount in higher rate band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c7.2 | from c6.33 |  |  |  |

Amount moved to lower rate band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c7.3 | lower of c7.1 and c7.2 |  |  |  |
| c7.4 | c7.3 x (DivHR\_rate minus DivBR\_rate) | pup | *c7.3 x (32.5% minus 7.5%) (25%)* |  |

~~If the individual is a Scottish taxpayer, instead of calculating c7.5 to c7.8 calculate c7.9 to c7.15~~

~~If c3a.1 = 1~~

~~calculate c7.5 to c7.8~~

**Allocate DR to savings & non savings in higher rate band**

remaining deficiency relief

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c7.5 | c7.1 minus c7.3 |  | ~~remaining deficiency relief~~ | *v1.1* |

If the individual is a Scottish taxpayer, instead of calculating c7.6 to c7.8 calculate c7.9 to c7.15

If c3a.1 = 1

calculate c7.6 to c7.8

income in higher rate band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c7.6 | c6.9 + c6.21 + c6.43 + c6.55 |  | ~~amount in higher rate band~~ | *V0.1,v1.0 v1.1, v1.5.0 v1.6.0* |

amount moved to lower rate band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c7.7 | lower of c7.5 and c7.6 |  | ~~amount moved to lower rate band~~ | *v1.1* |

tax adjustment

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c7.8 | c7.7 x (HR\_rate minus BR\_rate) | pup | *c7.7 x (40% minus 20%) (20%)* | *v1.1* |

set c7.9 to c7.15 to 0 (zero)

else

set c7.6 to c7.8 to 0 (zero)

calculate c7.9 to c7.15

**Allocate DR to income that is liable at the higher of ~~of~~ the Scottish higher rate and the higher rate**

Income in higher rate band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c7.9 | if ~~c3a.1 = 2 and~~ SHR\_rate >= HR\_rate  c7.9 = c6.9 + c6.43  else  c7.9 = c6.21 + c6.55  end if  ~~end if~~ |  | ~~Copy to box c9.2~~  SHR\_rate = 40% HR\_rate = 40% | V1.0 *v1.1, v1.2.0, v1.5.0* |

amount moved to lower rate band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c7.10 | lower of c7.5 and c7.9 |  |  | V1.0 *v1.1* |

tax adjustment

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c7.11 | if ~~c3a.1 = 2 and~~ SHR\_rate >= HR\_rate  c7.11 = c7.10 x (SHR\_rate minus SBR\_rate)  else  c7.11 = c7.10 x (HR\_rate minus BR\_rate)  end if  ~~end if~~ | pup | SHR\_rate = 40% HR\_rate = 40%  SBR\_rate = 20%  BR\_rate = 20% | V1.0 *v1.1, v1.2.0,* v1.3.0 *v1.5.0* |

**Allocate DR to income that is liable at the lower of the Scottish higher rate and the higher rate**

remaining deficiency relief

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c7.12 | c7.5 minus (c7.7 + c7.10) |  |  | V1.0 *v1.1* |

income in higher rate band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c7.13 | if SHR\_rate (40%) < HR\_rate (40%)  c7.13 = c6.9 + c6.43  else  c7.13 = c6.21 + c6.55  end if |  | SHR\_rate = 40% HR\_rate = 40% | V1.0 *v1.1, v1.2.0, v1.5.0 v1.6.0* |

amount moved to lower rate band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c7.14 | lower of c7.12 and c7.13 |  |  | V1.0 *v1.1* |

tax adjustment

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c7.15 | if SHR\_rate (40%) < HR\_rate (40%)  c7.15 = c7.14 x (SHR\_rate minus SBR\_rate) (20%)  else  c7.15 = c7.14 x (HR\_rate minus BR\_rate) (20%)  end if | pup | SHR\_rate = 40% HR\_rate = 40%  SBR\_rate = 20%  BR\_rate = 20% | V1.0 *v1.1, v1.2.0,* v1.3.0, *v1.5.0 v1.6.0* |

End if

Total tax adjustment

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c7.16 | c7.4 + c7.8 + c7.11 + c7.15 |  | Copy to box c9.2 | V1.0 *v1.1* |

## Stage 8: Calculate income tax due (c8 boxes)

If any box in this stage is negative substitute zero

pdown – truncate to two decimal places (to leave pounds and pence)

pup – multiply by 100, add .99, truncate decimals, then divide by 100. (e.g. 3.011 becomes 3.02)

£down – truncate pence to leave integer pounds

~~The pseudo box at YPDTR is for the Scottish taxpayer signal~~

~~S: Scottish, U: UK~~

***Non-savings income***

Income in BR band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c8.1 | c6.6 + c6.40 |  |  | *V0.1* |
| c8.2 | c8.1 x c3a.4 | pdown | ~~SBR\_rate = 20%~~  ~~BR\_rate = 20%~~ | *V1.0* |

Income in HR band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c8.3 | c6.9 + c6.43 |  |  |  |
| c8.4 | c8.3 x c3a.5 | pdown | ~~SHR\_rate = 40%~~  ~~HR\_rate = 40%~~ | *V1.0* |

Income in AHR band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c8.5 | c6.10 + c6.44 |  |  |  |
| c8.6 | c8.5 x c3a.6 | pdown | ~~SAHR\_rate = 45%~~  ~~AHR\_rate = 45%~~ | *V1.0* |

**Savings income**

Income in SRB band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c8.7 | c6.14 + c6.48 |  |  | *V0.1* |
| c8.8 | c8.7 x SR\_rate | pdown | c8.7 x 0% |  |

Income in Nil band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c8.9 | c6.17 + c6.51 |  |  |  |
| c8.10 | c8.9 x SNil\_rate | pdown | *c8.9 x 0%* |  |

Income in BR band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c8.11 | c6.18 + c6.52 |  |  |  |
| c8.12 | c8.11 x BR\_rate | pdown | *c8.11 x 20%* |  |

Income in HR band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c8.13 | c6.21 + c6.55 |  |  |  |
| c8.14 | c8.13 x HR\_rate | pdown | *c8.13 x 40%* |  |

Income in AHR band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c8.15 | c6.22 + c6.56 |  | ~~income in AR band~~ |  |
| c8.16 | c8.15 x AHR\_rate | pdown | *c8.15 x 45%* |  |

**Dividend income**

Income in Nil band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c8.17 | from c6.25 |  |  | *V0.1* |
| c8.18 | c8.17 x DivNil\_rate | pdown | c8.17 x 0% |  |

Income in BR band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c8.19 | from c6.28 |  |  | *V0.1* |
| c8.20 | c8.19 x DivBR\_rate | pdown | c8.19 x 7.5% |  |

Income in HR band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c8.21 | from c6.33 |  |  |  |
| c8.22 | c8.21 x DivHR\_rate | pdown | *c8.21 x 32.5%* |  |

Income in AHR band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c8.23 | from c6.34 |  |  |  |
| c8.24 | c8.23 x DivAR\_rate | pdown | c8.23 x 38.1% |  |

Non residents tax

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c8.25 | If Calculation type = non-resident  c8.25 = c91.35  else  c8.25 = 0 (zero)  end if |  |  |  |

**Income Tax Due**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c8.26 | c8.2 + c8.4 + c8.6 + c8.8 + c8.12 + c8.14 + c8.16 + c8.20 + c8.22 + c8.24 + c8.25 |  | copy to c9.1 |  |

## Stage 9: Apply tax adjustments (c9 boxes)

If any box in this stage is minus substitute zero, unless otherwise stated

pdown – truncate to two decimal places (to leave pounds and pence)

pup – multiply by 100, add .99, truncate decimals, then divide by 100. (e.g. 3.011 becomes 3.02)

£up – add .99 and truncate pence to leave integer pounds (e.g. 3.01 becomes 4)

£down – truncate pence to leave integer pounds.

Calculate Income Tax due after adjustments

Income Tax Due

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c9.1 | from c8.26 |  |  |  |

Reliefs

Deficiency relief

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c9.2 | from c7.16 |  |  | v1.2.0 |

Top Slicing Relief

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c9.3 | from c17.48 |  |  |  |

Venture Capital Trust shares

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c9.4 | from AOR1 | £up |  |  |
| c9.5 | c9.4 x VCT\_rate | pup | *c9.4 x 30%* |  |

Enterprise Investment Schemes

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c9.6 | from AOR2 | £up |  |  |
| c9.7 | c9.6 x EIS\_rate | pup | *c9.6 x 30%* |  |

SEED Enterprise Investment Scheme

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c9.8 | from AOR10 | £up |  |  |
| c9.9 | c9.8 x SEIS\_rate | pup | *c9.8 x 50%* |  |

community Investment Tax Relief

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c9.10 | from AOR3 | £up |  |  |
| c9.11 | c9 10 x CITR\_rate | pup | *c9.10 x 5%* |  |

Social Investment Tax Relief

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c9.12 | from AOR11 | £up |  |  |
| c9.13 | c9 12 x SITR\_rate | pup | *c9.12 x 30%* |  |
| c9.14 | c9.2 + c9.3 + c9.5 + c9.7 + c9.9 + c9.11 + c9.13 |  |  |  |

Allowances

Maintenance and Alimony

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c9.15 | lower of AOR7 and Maintenance and Alimony Limit SMP | £up | lower of box AOR7 and £3,260 | V1.1 |

Married Couples Allowance & Married couples surplus allowance

If (box NRD28 = “Y” and NRD29 = “N” and NRD16 = “N”)

OR (NRD1 = “Y” and NRD15 = “N” and NRD16 = “N”)

OR (Calculation type = non-resident) Married Couples Allowance & Married couples surplus allowance not due.

set boxes c9.16 & c9.17 to zero

else

Married Couples Allowance

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c9.16 | If MCA1 present  c9.16 = c15.21  else  If box MCA8 present  c9.16 = c15.20  else  c9.16 = 0  end if  end if |  |  |  |

Married couples surplus allowance

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c9.17 | from CAL13 | £up |  |  |

end if

total allowances

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c9.18 | c9.15 + c9.16 + c9.17 |  |  |  |
| c9.19 | c9.18 x A\_rate | pup | *c9.18 x 10%* |  |

**Marriage Allowance transferred in**

The Marriage Allowance Transfer for the recipient is not claimed on the SA Return but it is included in the SA302 tax calculation.

OTRSA and 3rd party submissions will get this data from the Data Cache during the return completion process.

If (box\_NRD28 = Y and box\_NRD29 = N and box\_NRD16 = N)

OR (box\_NRD1 = Y and box\_NRD15 = N and box\_NRD16 = N)

OR Calculation type = non-resident

Set boxes c9.20 to c9.21 to 0 (zero)

Else

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c9.20 | If MAT\_IN  AND c4.76c = 0 (zero)  AND (c9.16 + c9.17) = 0 (zero)  c9.20 = T\_P\_A  Else  c9.20 = 0 (zero)  end if |  | T\_P\_A = £1,150 | V1.1, v1.2.0 |
| c9.21 | c9.20 x BR\_rate (20%) | pup | c9.20 x 20% | v1.2.0 |

End if

Relief for finance costs

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c9.22 | From c24.17 |  |  | V1.1 |
| c9.23 | c9.22 x BR\_rate | pup | c9.22 x 20% | V1.1, v1.2.0 |

**Notional Tax**

on Gains on life policies

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c9.24 | from c5.82 |  |  | V1.1 |
| c9.25 | c9.24 x BR\_rate | pup | *c9.24 x 20%* | V1.1 |

on Lloyds dividends

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c9.26 | from c21.10 |  |  | V1.1 |

~~Relief on qualifying distributions~~

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| ~~c9.26a~~ | ~~from c23.11~~ |  |  | ~~v1.5.0~~ |

on Trusts (TRU2 and TRU3) and Estates (TRU19)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c9.27 | from c22.12 |  |  | V1.1 |

Total Notional tax

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c9.28 | c9.26 + c9.27 |  |  | V1.1 |

Relief on qualifying distributions

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c9.29 | from c23.11 |  |  | V0.1, V1.1 |

UK liability for FTCR purposes

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c9.30 | c9.1 minus (c9.14 + c9.19 + c9.21 + c9.23 + c9.25 + c9.28 + c9.29) |  |  | *V0.1,* V1.1 |

Foreign Tax Credit Relief

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c9.31 | from FOR2 |  |  | V1.1 |

Income tax due after tax reductions

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c9.32 | c9.30 minus c9.31 |  |  | V1.1 |

Gift Aid Payments

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c9.33 | from c4.57 |  |  | V1.1 |
| c9.34 | c9.33 x BR\_rate | £down | *c9.33 x 20%* | V1.1 |

Capital Gains Tax

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c9.35 | c18.56 + c18.57 + c18.58 |  |  | V1.1 v1.6.0 |

Remittance basis charge for non-domiciles

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c9.36 | from c19.1 |  |  | V1.1 |

Tax charge on Child Benefit

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c9.37 | from c28.14 |  |  | V1.1 |

Additional tax due for pension payments

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c9.38 | from c25.56 |  |  | V1.1, v1.3.0 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c9.39 | c9.34 minus (c9.35 + c9.36 + c9.37 + c9.38) |  |  | V1.1 |

Income Tax Due

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c9.40 | Higher of boxes c9.32 and c9.39 |  |  | V1.1 |

Tax due on annuity and royalty payments

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c9.41 | (AOR4 + ASE15) x NS\_gross/80) | £down | *(AOR4 + ASE15) x 100/80* | V1.1 |
| c9.42 | c9.41 x BR\_rate | pdown | *c9.41 x 20%* | V1.1 |

Income tax due

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c9.43 | c9.40 + c9.42 |  |  | V1.1 |

## 

## Stage 10: Work out non–payable notional tax and tax credits on dividends (c10 boxes)

If any box in this stage is minus substitute zero, unless otherwise stated

£up – add .99 and truncate pence to leave integer pounds (e.g. 3.01 becomes 4)

£down – truncate pence to leave integer pounds

Lloyds dividends

Other dividends and qualifying distributions from UK companies

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c10.1 | from LUN9 | £down |  | *v1.2.0* |

Notional tax and tax credits

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c10.2 | from c21.12 |  |  |  |

Non-payable tax credits on dividends

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c10.3 | lower of c10.1 and c10.2 |  |  |  |
| c10.4 | c10.3 x Ldiv\_rate | pdown | *c10.3 x 10%* |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c10.5 | If NRD1 = N  c10.5 = 0 (zero)  else  c10.5 = INC4 x DivBR\_rate | pdown | DivBR\_rate = 7.5% | *V1.0, v1.2.0 v1.7.0 v1.10.0* |

## Stage 11: Accumulate tax paid from Tax Return (c11 boxes)

If any box in this stage is minus substitute zero, unless otherwise stated

pup – multiply by 100, add .99, truncate decimals, then divide by 100. (e.g. 3.011 becomes 3.02)

Calculate Tax Paid

Employment

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c11.1 | Total all instances (EMP2) |  | From each employment |  |

Lump Sums

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c11.2 | from ASE6 |  |  |  |

Minister of religion

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c11.3 | Total all instances (MOR39) |  | For each MOR |  |

UK pensions

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c11.4 | INC10 + INC12 + INC14 |  | This box can be negative |  |

Total tax deducted under PAYE

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c11.5 | c11.1 + c11.2 + c11.3 + c11.4 |  |  |  |

Outstanding Debt in tax code

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c11.6 | from CAL9 |  |  |  |

Amount of coded outstanding debt collected

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c11.7 | lower of c11.5 and c11.6 |  |  |  |

PAYE tax available to SA

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c11.8 | c11.5 minus c11.7 |  |  |  |

Self-employment

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c11.9 | Total all instances (SSE38) |  |  |  |
| c11.10 | Total all instances (FSE81 + FSE82) |  |  |  |

Lloyds

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c11.11 | LUN4 + LUN14 + LUN17 |  |  |  |

Partnerships

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c11.12 | Total all instances (SPS30 + SPS31) |  |  |  |
| c11.13 | Total all instances (FPS77 + FPS78 + FPS79) |  |  |  |

UK Land and Property

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c11.14 | From PRO21 |  |  |  |

Foreign income

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c11.15 | FOR3 + FOR5 + FOR8 + FOR10 + FOR12 + FOR29 + FOR40 |  |  |  |

Trusts and Estates

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c11.16 | (TRU3 + TRU7 + TRU16) x savings\_gross x BR\_rate | pup | *(TRU3 + TRU7 + TRU16) x 100/80 x 20%* |  |
| c11.17 | TRU1 x trust\_gross x AHR\_rate | pup | *TRU1 x 100/55 x 45%* |  |
| c11.18 | TRU10 x trust\_gross x AHR\_rate | pup | *TRU10 x 100/55 x 45%* |  |
| c11.19 | TRU20 x GROSS\_By\_22 x OLD\_BR | pup | *TRU20 x 100/78 x 22%* |  |
| c11.20 | (TRU4 + TRU8 + TRU17) x savings\_gross x BR\_rate | pup | *(TRU4 + TRU8 + TRU17) x 100/80 x 20%* |  |
| c11.21 | TRU11 x trust\_gross x AHR\_rate | pup | *TRU11 x 100/55 x 45%* |  |
| c11.22 | TRU12 x trust\_div\_gross x DivAR\_rate | pup | *TRU12 x 100/61.9 x 38.1%* |  |
| c11.23 | (TRU5 + TRU9 + TRU18) x divs\_gross x DivBR\_rate | pup | *(TRU5 + TRU9 + TRU18) x 100/92.5 x 7.5%* |  |
| c11.24 | From TRU15 |  |  |  |

Total from Trusts and Estates

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c11.25 | c11.16 + c11.17 + c11.18 + c11.19 + c11.20 + c11.21 + c11.22 + c11.23 + c11.24 |  |  |  |

Non-residence etc.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c11.26 | NRD21 + NRD22 |  |  |  |

Investments

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c11.27 | INC1 x savings\_gross x BR\_rate | pup | *INC1 x 100/80 x 20%* |  |

Gilt Edge Securities

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c11.28 | from AOI2 |  |  |  |

Chargeable Event Gains etc.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c11.29 | from AOI10 |  |  |  |

Other income

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c11.30 | from INC19 |  |  |  |

**Total Tax paid at source**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c11.31 | c11.8 to c11.15 + c11.25 to c11.30 |  | copy to c12.13 |  |

## Stage 12: Calculate tax due (c12 boxes)

If any box in this stage is minus substitute zero, unless otherwise stated

Income Tax due

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c12.1 | c9.43 minus (c10.4 + c10.5) |  |  | V0.1, *V1.0*, *V1.1* |

Class 4 National Insurance contributions

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c12.2 | From c16.31 |  |  |  |

Class 2 National Insurance contributions

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c12.3 | From c16.32 |  |  |  |

Class 2 & Class 4 National Insurance contributions

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c12.4 | c12.2 + c12.3 |  |  |  |

Income Tax Class 2 and Class 4 National Insurance contributions

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c12.5 | c12.1 + c12.4 |  |  |  |

Underpaid tax for earlier years included in 2017-18 tax code

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c12.6 | from CAL7 |  |  |  |

Repayment of student loans

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c12.7 | from c27.44 |  |  |  |

Tax Charge on Child Benefit

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c12.8 | from c28.14 |  |  |  |

Pension savings charges

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c12.9 | from c25.50 |  |  | v1.3.0 |

State Pension Lump sum

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c12.10 | from c26.3 |  |  |  |

Remittance basis charge for non-domiciles

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c12.11 | from c19.1 |  |  |  |

Income Tax, Student Loan repayment and Class 2 and Class 4 National Insurance contributions

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c12.12 | c12.5 + c12.6 + c12.7 + c12.8 + c12.9 + c12.10 + c12.11 + (c25.56 minus c25.57) | This box can be negative |  | v1.3.0 |

Total tax paid at source

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c12.13 | from c11.31 |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 2017-18 underpaid tax included in 2018-19 tax code | | | | | V1.1 |
| c12.14 | from CAL8 |  |  | *v1.2.0* |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c12.15 | c12.13 + c12.14 |  |  |  |

Total Income Tax, Class2 and Class 4 NIC due

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c12.16 | c12.12 minus c12.15 | This box can be negative |  |  |

Capital Gains Tax

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c12.17 | from c18.58 |  |  |  |

Total Tax and NIC due (if positive = CAL1, if negative = (absolute value) CAL2

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c12.18 | c12.16 + c12.17 | This box can be negative |  |  |
| ~~c12.18a~~ | ~~from first c91 stage calculation~~ | ~~This box can be negative~~ |  | V1.0, *v1.2.0* |
| ~~c12.18b~~ | ~~from second c91 stage calculation~~ | ~~This box can be negative~~ |  | V1.0, *v1.2.0* |

The following 5 boxes are only used on the SA302 (c12.21 is used in the calculation of Payments on Account c13.10).

tax already refunded in the year

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c12.19 | from FIN1 |  | Only used for display |  |

unpaid tax for earlier years

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c12.20 | from CAL14 |  | Only used for display |  |

Total Due

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c12.21 | c12.18 + c12.19 + c12.20 | This box can be negative | Only used for display |  |

If NRD 1 = Y

calculate c12.22 and c12.23

Else

c12.22 and c12.23 equal zero

The following 2 boxes are calculated at stage 29 (Income tax for non residents (c91 boxes))

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c12.22 | c12.18 from resident calculation | This box can be negative | Only used for display | v1.2.0, v1.5.0 v1.7.0 |
| c12.23 | c12.18 from non-resident calculation | This box can be negative | Only used for display | v1.2.0, v1.5.0 v1.7.0 |

end if

## Stage 14: Calculate personal allowance due if your income is £100,000 or more (c14 boxes)

If any box in this stage is minus substitute zero

£down – truncate pence to leave integer pounds

£up – add .99 and truncate pence to leave integer pounds (e.g. 3.01 becomes 4).

Adjusted Net income for Allowances

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c14.1 | from c4.63 |  |  |  |

Income Limit for Personal Allowance

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c14.2 | PA\_taper\_limit |  | PA\_taper\_limit = £100,000 |  |
| c14.3 | c14.1 minus c14.2 |  |  |  |

Personal Allowance

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c14.4 | P\_A |  | P\_A = £11,500 | V1.1 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c14.5 | c14.3 x AA\_Excess | £down | AA\_Excess = 50% |  |

Personal Allowance/Reduced Personal allowance

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c14.6 | c14.4 minus c14.5 |  | Copy to box c4.64 |  |

## Stage 15: Calculate age related married couples allowances (c15 boxes)

If any box in this stage is minus substitute zero, unless otherwise stated

£down – truncate pence to leave integer pounds

**Calculate age related Married Couple’s Allowance due claimed by husband, spouse or civil partner with higher income (box MCA1 present)**

If MCA1 present then

DOB for Married Couple’s Allowance = earliest date from box YPD1 or box MCA2 or box MCA5

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c15.1 | If DOB for Married Couple’s Allowance is Null or after 5 April 1935  c15.1= zero  else  (DOB for Married Couple’s Allowance is before 6 April 1935)  c15.1 = H\_MCA  end if |  | H\_MCA = £8,445 | V1.1 |

Adjusted Net Income

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c15.2 | from c4.63 |  |  |  |

Income limit for age related allowances

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c15.3 | AA\_limit |  | AA\_limit = £28,000 | V1.1 |
| c15.4 | c15.2 minus c15.3 |  |  |  |
| c15.5 | c15.4 X AA\_excess | £down | *c15.4 x 50%* |  |
| c15.6 | From c14.4 |  |  |  |
| c15.7 | From c14.6 |  |  |  |
| c15.8 | c15.6 minus c15.7 |  |  |  |
| c15.9 | c15.5 minus c15.8 |  |  |  |
| c15.10 | c15.1 minus c15.9 |  |  |  |
| c15.11 | if c15.1 is greater than zero  c15.11 = Higher of c15.10 and MCA  else  c15.11 = 0 zero  end if |  | MCA = £3,260 | V1.1 |

**Calculate Age related Married Couple's Allowance Due (claimed by wife (marriages up to 5 December 2005), or the spouse or civil partner with the lower income)**

Calculate reduction for marriage in year

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c15.12 | If MCA9 present  c15.12 = Select month from table A  else  c15.12 = 0 (zero)  end if |  |  |  |
| c15.13 | c15.11 multiplied by c15.12 |  |  |  |
| c15.14 | c15.13 divided by 12 | £ down |  |  |
| c15.15 | c15.11 minus c15.14 |  |  |  |

else

c15.1 to c15.15 = 0

end if

**Table A**

|  |  |  |  |
| --- | --- | --- | --- |
|  | Date of marriage/civil ceremony from MCA9 | Month |  |
|  | Not present, or before 6 May 2017 | 0 |  |
|  | 6 May 2017 to 5 June 2017 | 1 |  |
|  | 6 June 2017 to 5 July 2017 | 2 |  |
|  | 6 July 2017 to 5 August 2017 | 3 |  |
|  | 6 August 2017 to 5 September 2017 | 4 |  |
|  | 6 September 2017 to 5 October 2017 | 5 |  |
|  | 6 October 2017 to 5 November 2017 | 6 |  |
|  | 6 November 2017 to 5 December 2017 | 7 |  |
|  | 6 December 2017 to 5 January 2018 | 8 |  |
|  | 6 January 2018 to 5 February 2018 | 9 |  |
|  | 6 February 2018 to 5 March 2018 | 10 |  |
|  | 6 March 2018 to 5 April 2018 | 11 |  |
|  | 6 April 2018 or later | 12 |  |

**Calculate age related Married Couple’s Allowance due to wife, or spouse / civil partner with the lower income**

This can be either claimed by wife or lower income spouse / civil partner (boxes MCA6, or MCA7 = Y) or allocated to wife or lower income spouse / civil partner by husband or higher income spouse / civil partner (box MCA3 or box MCA4 = Y)

If (MCA3 or MCA4 or MCA6 or MCA7) = Y then

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c15.16 | if (MCA3 or MCA6) = Y  c15.16 = MCA\_2  else  c15.16 = MCA  end if |  | MCA\_2 = £1,630  MCA = £3,260 | V1.1, v1.2.0 |

Calculate reduction for marriage in year

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c15.17 | If MCA9 present  c15.17 = Select month from table A  else  c15.17 = zero  end if |  |  |  |
|  | c15.18 | c15.16 multiplied by c15.17 |  |  |  |
|  | c15.19 | c15.18 divided by 12 | £up |  |  |
|  | c15.20 | c15.16 minus c15.19 |  | If MCA8 present copy to c9.16 |  |

else

c15.16 to c15.20 =zero

end if

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c15.21 | if box MCA1 is present  c15.21 = c15.15 minus c15.20  else  if box MCA8 is present  c15.21 = c15.20  else  c15.21 = 0 (zero)  end if  end if |  | If MCA1 present copy to c9.16 | v1.3.0 v1.5.0, v1.10.1 |

## Stage 16: Calculate Class 4 NIC (c16 boxes)

If any box in this stage is minus substitute zero

£down – truncate pence to leave integer pounds

£up – add .99 and truncate pence to leave integer pounds (e.g. 3.01 becomes 4)

pdown – truncate to two decimal places (to leave pounds and pence)

|  |
| --- |
| Commercial Software Developers only:  For Class 2 you may find it more efficient to centralise and have one box rather than have multiple pseudo boxes for each self-employed, partnership and Lloyds page.  The Class 1 can also be centralised rather than have, for example, the pseudo boxes on the employment and minister of religion pages etc.  Where the Class 1 figure is supplied for pre-population it is one figure of “Total class 1 NICable earnings between the PT and UEL”. The xml can feed into one or both of the pseudo boxes on the Employment page. |

|  |  |
| --- | --- |
| IF NIC Exception (Class 4 NIC Exempt: LUN64 = Y) or any instances of boxes (SSE37 = Y) or (FSE101 = Y) or (SPS26 = Y) or (FPS26 = Y) [Class 4 NIC exempt]  ~~or NRD1 = Y (calculation type = non-resident)~~  Calculate c16.1 to c16.12  Set c16.13 to c16.31 to 0 (zero)  Else  Calculate c16.1 to c16.19 | V0.1 |
| If c16.13 = 0 (zero)  Set c16.20 to c16.30 to 0 (zero)  Set c16.31 = c16.19  Else  Calculate c16.20 (API Call)  If c16.20 = 0 (zero)  Set c16.21 to c16.30 to 0 (zero)  Set c16.31 = c16.19  Else  Calculate c16.21 to c16.30  Set c16.31 to lower of c16.19 and c16.30 |  |

Profits from Self Employment

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c16.1 | Total all instances (SSE31) | £down for each SSE |  |  |
|  | c16.2 | Total all instances (FSE76) | £down for each FSE |  |  |

Profits from Lloyds

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c16.3 | from LUN52 | £down |  |  |

Profits from partnerships

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c16.4 | Total all instances (SPS20) | £down for each SPS |  |  |
|  | c16.5 | Total all instances (FPS20) | £down for each FPS |  |  |

Total profits for NIC

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c16.6 | c16.1 + c16.2 + c16.3 + c16.4 + c16.5 |  |  |  |

NIC Adjustments (use absolute value of Return boxes in boxes c16.7 to c16.10)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c16.7 | Total all instances of absolute value (FSE102) | £up for each FSE |  |  |
|  | c16.8 | Absolute value LUN65 | £up |  |  |
|  | c16.9 | Total all instances absolute value (SPS27) | £up for each SPS |  |  |
|  | c16.10 | Total all instances absolute value (FPS27) | £up for each FPS |  |  |
|  | c16.11 | c16.7 + c16.8 + c16.9 + c16.10 |  |  |  |

Total profit less adjustments

Used for class 4 and class 2

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c16.12 | c16.6 minus c16.11 |  |  |  |

Profits on which class 4 NIC due

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c16.13 | c16.12 minus NIC\_LEL |  | *c16.12 minus £8,164* | V1.1 |

Maximum Class 4 NIC chargeable x 9%

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c16.14 | max\_NIC |  | Max\_NIC = £3,315.24 | V1.1 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c16.15 | lower of NIC\_band and c16.13 |  | *lower of £36,836 and c16.13* | V1.1 |
|  | c16.16 | Lower of (c16.15 x NIC\_rate) or max\_NIC | pdown | *Lower of (c16.15 x 9%) or* £3,315.24 | V1.1 |
|  | c16.17 | c16.13 minus c16.15 |  |  |  |
|  | c16.18 | c16.17 x NIC\_supp\_rate | pdown | *c16.17 x 2%* |  |

Calculation of Class 4 without reference to Class 2 and Class 1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c16.19 | c16.16 + c16.18 |  |  |  |

**Reg 100 Calculation**

Total class 1 NICable earnings between the PT and UEL

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c16.20 | Total all instances (EMPCL1) + (MORCL1) | £up (for each EMP + MOR) |  |  |

Class 1 NICS due at standard\_rate

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c16.21 | c16.20 x NIC1\_rate | pup | c16.20 x 12% |  |

53 weeks of class2 at £2.80 per week

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c16.22 | NIC2\_annual\_limit |  | NIC2\_annual\_limit = £151.05 | V1.1 |

Total Max Class 4 NIC Charge x UPL\_rate + Class 2 annual limit

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c16.23 | c16.14 + c16.22 |  |  |  |

Subtract Class 1 and Class 2

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c16.24 | c16.23 minus (c16.21 + c16.32) |  |  |  |

Divide the result of c16.26 by UPL rate

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c16.25 | c16.24 divided by NIC\_rate | pdown | c16.24 divided by 9% |  |

Subtract the LPL from the UPL, or the Actual profit figure (whichever is lowest)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c16.26 | lower of (c16.12 and NIC\_UEL ) minus NIC\_LEL |  | lower of (c16.12 and £45,000)) minus £8,164  This box can be negative | V1.1 |

Subtract the result of c16.25 from the result of c16.26

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c16.27 | c16.26 minus c16.25 |  |  |  |

Multiply the result of 16.29 by LPL rate

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c16.28 | c16.27 x NIC\_supp\_rate | pdown | c16.27 x 2% |  |

Actual profit figure minus UPL x UPL rate

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c16.29 | (c16.12 minus NIC\_UEL) x NIC\_supp\_rate |  | (c16.12 minus £45,000 x 2% | V1.1 |

Reg 100 Class 4 NIC due

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c16.30 | If c16.24 > 0 and c16.24 > (c16.21 + c16.32 + (c16.13 x NIC\_rate))  c16.30 = c16.24  else  if c16.24 > 0 and c16.24 <= (c16.21 + c16.32 + (c16.13 x NIC\_rate))  c16.30 = c16.24 + c16.28 + c16.29  else  if c16.23 minus (c16.21 + c16.32) < 0  c16.30 = c16.24 + c16.28 + c16.29  else  c16.30 = zero 0  end if  end if  end if |  | NIC\_rate = 9% | V0.1 |

Total Class 4 NIC due

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c16.31 | If c16.20 > 0 (zero)  c.16.31 = Lower of c.16.19 and c16.30  else  c16.31 = c16.19  end if |  | copy to c12.2 |  |

End if

End if

End if

**Class 2**

*Where customer has multiple sources of income subject to Class 2 the Class 2 amount due should not be duplicated across the sources*

The reference to box NICL2 in the calculation does not appear in the schema. This is for the calculation only and this figure is expected to be taken from the data sent in 1 (or more if you choose) of SSECL2, FSECL2, FPSCL2, SPSCL2 and LUNCL2 which are in the schema and would be sent in the xml. To support the rendering of NIC Class 2 Contributions you may want to render on one Self Employment, Partnership or Lloyds schedule and have the ability to choose the schedule that should be used.

Class 2 NIC due

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c16.32 | if c16.12 >= NIC2\_SPT and ~~if~~ (SSE36 = N and FSE100 = N and LUN63 = N and SPS25 = N and FPS25 = N) or,  if c16.12 < NIC2\_SPT and if (SSE36 = Y or FSE100 = Y or LUN63 = Y or SPS25 = Y or FPS25 = Y)  c16.32 = box NICL2  else  c16.32 = 0 (zero)  end if  end if |  | NIC2\_SPT = £6,025 | v1.5.0 |

## Stage 17: Calculate Top Slicing Relief (c17 boxes)

If any box in this stage is minus substitute zero

£down – truncate pence to leave integer pounds

pdown – truncate to two decimal places (to leave pounds and pence)

pup – multiply by 100, add .99, truncate decimals, then divide by 100. (e.g. 3.011 becomes 3.02)

|  |  |
| --- | --- |
| (When called from On-Line Functions Capture Return Details and Amend Return for a taxpayer with Chargeable Events the process will need to know if Top Slicing Relief is due before the calculation of liability is complete. The calling process may therefore need to call this common process twice, initially to determine if any relief is possible and secondly to undertake the complete calculation.  When the process is called for the first time by either of these functions the signal RTN TOP SLICING CHECK REQD SIGNAL will be set to “Y”. If processing decides that Top Slicing Relief is due this signal is cleared and a second signal RTN TOP SLICING RELIEF DUE SIG set to “Y” to indicate to the calling process that the additional field ITF CEG INPUT AMOUNT should be displayed.)  The ITF CEG INPUT AMOUNT is required where FOR43 + AOI4 + AOI6 + AOI8 > 0, and either   * c17.20 > 0 or * If boxes ((CGT6 + CGT17 + CGT26 + CGT34) minus ((CGT7 + CGT19 + CGT27 + CGT35) minus (CGT41 + CGT43)) + CGT9 + CGT52 is greater than zero) or * CGT51 is not zero or Null or (box CGT18 is not zero or null)   **And**  (FOR43 >0 with FOR44 absent, or  AOI4> 0 with AOI5 absent, or  AOI6 > 0 with AOI7 absent, or  AOI8> 0 with AOI9 absent)  If (FOR43 + AOI4 + AOI6 + AOI8) is greater than zero.  **Rework UK tax liability to exclude those items that do not figure in TSR calculation** | V0.1, v1.2.0 |

Total income

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c17.1 | If calculation type = non-resident  c17.1 = c91.28  else  c17.1 = c3.21  end if |  |  | v1.2.0 |

**Remove lump sums and reverse premiums**

Lump sum payments

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c17.2 | from c1.58 |  |  |  |

Premiums for the grant of a lease

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c17.3 | from PRO22 | £down |  |  |
|  | c17.4 | c17.2 + c17.3 |  |  |  |
|  | c17.5 | c17.1 minus c17.4 |  |  |  |

Total Deductions and Allowances

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c17.6 | from c4.70 |  |  |  |

Gift of investments etc.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c17.7 | from c4.49 |  | Gift of investments etc., |  |
|  | c17.8 | c17.6 minus c17.7 |  |  |  |
|  | c17.9 | c17.5 minus c17.8 |  | Taxable Income for TSR |  |

Calculate HR threshold for TSR

Basic rate limit

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c17.10 | BR\_band |  | *BR\_band = £33,500* | V1.1 |

Pension payments

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c17.11 | from c4.58 |  |  |  |
|  | c17.12 | c17.10 + c17.11 |  | extended basic rate band |  |

Calculate HR charge for TSR

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c17.13 | c17.9 minus c17.12 |  |  |  |

**Tax due for TSR purposes**

Band between Higher rate band & Basic rate band

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c17.14 | HR\_band |  | *HR\_band = £116,500* | V1.1 |
|  | c17.15 | Not Used |  |  |  |

Amount due at Higher Rate

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c17.16 | lower of c17.13 and c17.14 |  |  |  |
|  | c17.17 | c17.16 x HR\_rate | pup | c17.16 x 40% |  |

Amount due at additional rate

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c17.18 | c17.13 minus c17.16 |  |  |  |
|  | c17.19 | c17.18 x AHR\_rate | pup | *c17.18 x 45%* |  |
|  | c17.20 | c17.17 + c17.19 |  |  |  |

|  |  |
| --- | --- |
| If box c17.20 = 0 (zero) and  boxes ((CGT6 + CGT17 + CGT26 + CGT34) minus ((CGT7 + CGT19 + CGT27 + CGT35) minus (CGT41 + CGT43)) + CGT9 + CGT52 <= 0 (zero)) and  (CGT51 = 0 (zero) or null)) and (box CGT18 = zero or null)) no Top Slicing relief is due  Set box c17.21 and box c17.22 to 1  Else | V0.1, v1.2.0 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c17.21 | AOI4 + AOI6 + AOI8 + FOR43 | £down |  |  |

Calculate appropriate fraction

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c17.22 | If AOI4 is present AND AOI5 not present  or  AOI6 is present AND AOI7 not present  or  AOI8 is present AND AOI9 not present  or  FOR43 is present AND FOR44 not present  c17.22 = ITF CEG INPUT AMOUNT  else   1. If AOI4 is present, a = the higher of 1 or (AOI4/ AOI5), else a = zero 2. If AOI6 is present, b = the higher of 1 or ( AOI6/AOI7), else b= zero 3. If AOI8 is present, c = the higher of 1 or ( AOI8 /AOI9), else c=zero 4. If FOR43 is present, d = the higher of 1 or (FOR43/FOR44), else d= zero   c17.22 = higher of 1 or ( a + b+ c + d )  end if | £down  † If AOI5 or AOI7 or AOI9 or FOR44 is present and  less than 1 substitute 1.  if c17.22 is calculated at less than 1 substitute 1 |  |  |

End if

If c17.20 = 0 (zero)

set boxes c17.23 to c17.48 to zero

Else

Calculate c17.23 to c17.48 additional rate on full gains

Higher rates liability on full gain(s)

Additional Rates on full gain(s)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c17.23 | lower of c17.18 and c17.21 |  |  |  |
|  | c17.24 | c17.23 x AHR\_rate | pdown | *c17.23 x 45%* |  |

Remaining gain

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c17.25 | c17.21 minus c17.23 |  |  |  |

Higher Rate on full gain (s)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c17.26 | lower of c17.16 and c17.25 |  |  |  |
|  | c17.27 | c17.26 x HR\_rate | pdown | *c17.26 x 40%* |  |
|  | c17.28 | c17.24 + c17.27 |  |  |  |
|  | c17.29 | c17.23 + c17.26 |  |  |  |
|  | c17.30 | c17.29 x BR\_rate | pdown | *c17.29 x 20%* |  |
|  | c17.31 | c17.28 minus c17.30 |  |  |  |

Higher rates due on sliced gain(s)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c17.32 | c17.5 + c17.22 |  |  |  |
|  | c17.33 | c17.32 minus c17.21 |  |  |  |
|  | c17.34 | c17.33 minus c17.8 |  |  |  |

Income in Higher Rate bands

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c17.35 | c17.34 minus c17.12 |  |  |  |

Sliced gain in HR bands

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c17.36 | lower of c17.22 and c17.35 |  |  |  |

Other income in HR bands

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c17.37 | c17.35 minus c17.36 |  |  |  |

Unused HR band

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c17.38 | c17.16 minus c17.37 |  |  |  |

If c17.38 is zero no Top Slicing Relief is due set c17.39 to c17.48 to zero

else calculate TSR (boxes c17.39 to c17.48)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c17.39 | lower of c17.36 and c17.38 |  |  |  |
|  | c17.40 | c17.39 x HR\_rate | pdown | *c17.39 x 40%* |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c17.41 | c17.36 minus c17.39 |  |  |  |
|  | c17.42 | c17.41 x AHR\_rate | pdown | *c17.41 x 45%* |  |

If c17.41 = c17.22 no Top Slicing Relief is due

set c17.43 to c17.48 to zero

else

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c17.43 | c17.40 + c17.42 |  |  |  |
|  | c17.44 | c17.36 x BR\_rate | pdown | *c17.36 x 20%* |  |
|  | c17.45 | c17.43 minus c17.44 |  | For one year |  |
|  | c17.46 | If c17.21 divided by c17.22 > 1  c17.46 = c17.21 divided by c17.22  else  c17.46 = 1  end if | Truncate to 4 decimal places  down |  |  |
|  | c17.47 | c17.45 x c17.46 | pdown | For all years |  |

Top Slicing Relief

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c17.48 | c17.31 minus c17.47 |  | copy to c9.3 |  |

end if

end if

end if

else

c17.1 to c17.48 = zero

end if

## Stage 18: Calculate Capital Gains Tax due (c18 boxes)

If any box in this stage is minus substitute zero unless otherwise stated

£down – truncate pence to leave integer pounds

pdown – truncate to two decimal places (to leave pounds and pence)

|  |  |
| --- | --- |
| If boxes ((CGT6 + CGT17 + CGT26 + CGT34) minus ((CGT7 + CGT19 + CGT27 + CGT35) minus (CGT41 + CGT43)) + CGT9 + CGT52 is greater than zero)  or (box CGT51 is not zero or null) or (box CGT18 is not zero or null)  Calculate c18.1 to c18.58 | V0.1 v1.2.0 |

**Residential Property & Carried Interest**

Total Gains

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c18.1 | From CGT6 | £down |  |  |

**NRCGT**

Total Gains

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c18.2 | if CGT9 greater than 0 (zero)  c18.2 = from CGT9  else  c18.2 = 0 (zero)  end if | £down |  |  |

**Other Gains**

Total Gains

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c18.3 | (CGT17 minus CGT50) + CGT26 + CGT34 | £down |  |  |

**ER gains**

Total Gains

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c18.4 | from CGT50 | £down |  |  |

**Residential Property & Carried Interest**

Losses brought forward and used in-year

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c18.5 | From CGT45 | £up |  |  |

**NRCGT**

Losses brought forward and used in-year

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c18.6 | c18.5 minus c18.1 |  |  |  |

**Other Gains**

Losses brought forward and used in-year

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c18.7 | c18.5 minus (c18.1 + c18.2) |  |  |  |

**ER gains**

Losses brought forward and used in-year

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c18.8 | c18.5 minus (c18.1 + c18.2 + c18.3) |  |  |  |

**Residential Property & Carried Interest**

Gains after losses brought forward

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c18.9 | c18.1 minus c18.5 |  |  |  |

**NRCGT**

Gains after losses brought forward

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c18.10 | c18.2 minus c18.6 |  |  |  |

**Other Gains**

Gains after losses brought forward

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c18.11 | c18.3 minus c18.7 |  |  |  |

**ER gains**

Gains after losses brought forward

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c18.12 | c18.4 minus c18.8 |  |  |  |

Losses in the year

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c18.13 | if CGT9 less than 0 (zero)  c18.13 = CGT7 minus CGT9  else  c18.13 = from CGT7  end if | £up |  |  |

Losses in the year

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c18.14 | CGT19 + CGT27 + (CGT35 minus (CGT41 + CGT43)) | £up |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Income losses of 2017-18 set against gains | | | | | | V1.1 |
|  | c18.15 | From CGT46 | £up |  |  | |

Total losses

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c18.16 | c18.13 + c18.14 + c18.15 |  |  |  |

Total losses

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c18.17 | c18.16 minus (c18.9 + c18.10) |  |  |  |

Total losses

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c18.18 | c18.16 minus (c18.9 + c18.10 + c18.11) |  |  |  |

Gains after losses

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c18.19 | (c18.9 + c18.10) minus c18.16 |  |  |  |

Gains after losses

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c18.20 | c18.11 minus c18.17 |  |  |  |

Gains after losses

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c18.21 | c18.12 minus c18.18 |  |  |  |

Attributed gains

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c18.22 | From CGT18 | £ down |  |  |

Total gains after losses

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c18.23 | c18.20 + c18.22 |  |  |  |

Annual Exempt amount

Remittance Basis Claim

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c18.24 | If (box\_NRD28 = Y and box\_NRD29 = N and box\_NRD16 = N)  c18.24 = 0 (zero)  Else  c18.24 = CG\_exempt  End if |  | CG\_exempt = £11,300 | V1.1, v1.2.0 |

~~Annual Exempt amount~~

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c18.25 | c18.24 minus c18.19 |  |  |  |

Annual Exempt amount

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c18.26 | c18.25 minus c18.23 |  |  |  |

Total gains after AEA and losses

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c18.27 | c18.19 minus c18.24 |  |  |  |

Total gains after AEA and losses

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c18.28 | c18.23 minus c18.25 |  |  |  |

Total gains after AEA and losses

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c18.29 | c18.21 minus c18.26 |  |  |  |

Gains chargeable at 10%

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c18.30 | c18.29 x ER\_CGT\_rate | pdown | c18.29 x10% |  |

Taxable Income

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c18.31 | If calculation type = non-resident  c18.31 = c91.28  Else  c18.31 = c5.86  End if |  |  |  |

Annualised Gain

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c18.32 | If (FOR43 + AOI4 + AOI6 + AOI8) > 0  c18.32 = c17.22  Else  c18.32 = 0 (zero)  End if |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c18.33 | c18.31 + c18.32 |  |  |  |

Chargeable Event Gains

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c18.34 | If (FOR43 + AOI4 + AOI6 + AOI8) > 0  c18.34 = c17.21  Else  c18.34 = 0 (zero)  End if |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c18.35 | c18.33 minus c18.34 |  |  |  |

Deficiency Relief

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c18.36 | From c7.1 |  |  |  |

Annualised Gain

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c18.37 | c18.35 minus c18.36 |  |  |  |

Basic Rate Band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c18.38 | BR\_band + c4.59 |  | £33,500 + c4.59 |  |

Basic Rate Band available to CG

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c18.39 | c18.38 minus c18.37 |  |  |  |

Available unused Basic Rate Band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c18.40 | c18.39 minus c18.29 |  |  |  |

Gains chargeable at 18%

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c18.41 | Lower of c18.27 and c18.40 |  |  |  |
| c18.42 | c18.41 x Lower\_CGT\_rate\_RP\_CI | pdown | c18.41 x 18% |  |

Gains chargeable at 28%

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c18.43 | c18.27 minus c18.41 |  |  |  |
| c18.44 | c18.43 x Upper\_CGT\_rate\_RP\_CI | pdown | c18.43 x 28% |  |

Available Basic Rate Band after NRCGT

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c18.45 | c18.40 minus c18.27 |  |  |  |

Gains chargeable at 10%

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c18.46 | Lower of c18.28 and c18.45 |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c18.47 | c18.46 x Lower\_CGT\_rate | pdown | c18.46 x 10% |  |

Gains chargeable at 20%

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c18.48 | c18.28 minus c18.46 |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c18.49 | c18.48 x Upper\_CGT\_rate | pdown | c18.48 x 20% |  |

Total CGT charged

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c18.50 | c18.30 + c18.42 + c18.44 + c18.47 + c18.49 |  |  |  |

CGT adjustments

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c18.51 | From CGT51 |  | This box can be negative |  |

Revised CGT charge

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c18.52 | c18.50 + c18.51 |  |  |  |

Foreign Tax Credit Relief

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c18.53 | From FOR39 | £up |  |  |

CGT minus FTCR

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c18.54 | c18.52 minus c18.53 |  |  |  |

Additional liability from Trusts

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c18.55 | From CGT52 | £down |  |  |

Tax on NRCGT Gains already charged

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c18.56 | From CGT10 | £up |  |  |

Tax on RTT Gains already charged

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c18.57 | CGT12 + CGT22 + CGT30 + CGT38 | £up |  |  |

Capital Gains Tax Due

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c18.58 | (c18.54 + c18.55) minus (c18.56 + c18.57) |  | Copy c18.56 + c18.57 + c18.58 to box c9.35 and copy to box c12.17 | v1.7.0 |

Else

c18.1 to c18.58 = 0 (zero)

End if

## Stage 19: Calculate nominated income for remittance basis charge (c19 boxes)

If any box in this stage is minus substitute zero unless otherwise stated

£down – truncate pence to leave integer pounds

pdown – truncate to two decimal places (to leave pounds and pence)

**Remittance basis charge for non-domiciles**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c19.1 | If (box\_ NRD28 = Y, box\_NRD29 = N and box\_NRD33 = N)  and (NRD34 + NRD35 is greater than 0 (zero))  ~~If box\_NRD30 = Y then c19.1 = RBC\_Additional\_ch~~  ~~else~~  If box\_NRD31 = Y then c19.1 = Res\_non\_dom\_High\_ch  else  If box\_NRD32 = Y then c19.1 = Res\_non\_dom\_ch  else  c19.1 = 0 (zero)  end if  end if  ~~end if~~  end if |  | RBC\_Additional\_ch = £90,000, Res\_non\_dom\_High\_ch =£60,000, Res\_non\_dom\_ch = £30,000  Copy to c9.36 and to c12.11 | V0.1,v1.2.0, v1.6.0 |

Stage 21: Calculate notional tax and tax credits on Lloyds and Trusts dividends (c21 boxes)

If any box in this stage is minus substitute zero

£up – add .99 and truncate pence to leave integer pounds (e.g. 3.01 becomes 4)

pup – multiply by 100, add .99, truncate decimals, then divide by 100. (e.g. 3.011 becomes 3.02)

On Lloyd’s dividends

Income from personal funds at Lloyd’s UK dividends

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c21.1 | from LUN8 | £down |  | *v1.3.0* |

Foreign sources income from assets in personal funds at Lloyd’s

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c21.2 | LUN15 + LUN16 + LUN17 | £down |  |  |

Amount received and tax taken off it that does not qualify for dividend credit

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c21.3 | ~~From LUN19~~ | ~~£down~~ | Set to zero | v1.2.0 |
| c21.4 | ~~c21.2 minus c21.3~~ |  | Set to zero | v1.2.0 |

Amount that qualifies for dividend tax credit

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c21.5 | c21.1 + c21.2 |  |  | v1.2.0 |

Total taxable profits from Lloyd’s

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c21.6 | from LUN52 | £down |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c21.7 | lower of c21.5 and c21.6 |  |  |  |

Notional Tax on Lloyds dividends

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c21.8 | From c5.76 |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c21.9 | lower of c21.7 and c21.8 |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c21.10 | c21.9 x DivBR\_rate | pup | c21.9 x 7.5%  Copy to box c9.26 | V0.1, V1.1, *v1.3.0 v1.6.0* |

Notional tax and tax credits

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c21.11 | lower of c21.6 and c21.8 |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c21.12 | c21.11 minus c21.9 |  | Copy to box c10.2 |  |

Stage 22: Calculate notional tax on Trust Income (c22 boxes)

If any box in this stage is minus substitute zero

£up – add .99 and truncate pence to leave integer pounds (e.g. 3.01 becomes 4)

pup – multiply by 100, add .99, truncate decimals, then divide by 100. (e.g. 3.011 becomes 3.02)

*Discretionary income payment from a UK resident trust*

Payments from settlor-interested trusts

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c22.1 | from c5.84 |  |  |  |
| c22.2 | lower of c6.44 and c22.1 |  |  |  |
| c22.3 | c22.2 x AHR\_rate (45%) | pup | *c22.2 x 45%* |  |
| c22.4 | c22.1 minus c22.2 |  |  |  |
| c22.5 | lower of c6.43 and c22.4 |  |  |  |
| c22.6 | c22.5 x HR\_rate (40%) | pup | *c22.5 x 40%* |  |
| c22.7 | c22.4 minus c22.5 |  |  |  |
| c22.8 | c22.7 x BR\_rate (20%) | pup | *c22.7x 20%* |  |

*Income from United Kingdom (UK) estates*

Non-savings income taxed at non-repayable basic rate

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c22.9 | from c5.83 |  |  |  |
| c22.10 | c22.9 x BR\_rate (20%) | pup | *c22.9 x 20%* |  |

*Income from foreign estates*

Relief for UK tax already accounted for

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c22.11 | from TRU23 | pup |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c22.12 | c22.3 + c22.6 + c22.8 + c22.10 + c22.11 |  | copy to c9.27 | V0.1, V1.1 |

Stage 23: Calculate relief on qualifying distributions (c23 boxes)

If any box in this stage is minus substitute zero

£up – add .99 and truncate pence to leave integer pounds (e.g. 3.01 becomes 4)

pup – multiply by 100, add .99, truncate decimals, then divide by 100. (e.g. 3.011 becomes 3.02)

If box AOR9 = 0 (zero)

c23.1 to c23.11 = 0 (zero)

else

Dividend income in additional rate band

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c23.1 | from c6.34 |  |  | V0.1 |
|  | c23.2 | INC4 + AOI13 | £up | *~~(INC4 x 100/90) + AOI13~~* | V0.1 |
|  | c23.3 | lower of c23.1 and c23.2 |  |  | V0.1 |
|  | c23.4 | c23.3 x divAR\_rate | pup | *c23.3 x 38.1%* | V0.1 |

Dividend income in higher rate band

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c23.5 | from c6.33 |  |  | V0.1 |
|  | c23.6 | c23.2 minus c23.3 |  |  | V0.1 |
|  | c23.7 | lower of c23.5 and c23.6 |  |  | V0.1 |
|  | c23.8 | c23.7 x divHR\_rate | pdown | *c23.7 x 32.5%* | V0.1 |

calculate relief

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c23.9 | from AOR9 |  |  | V0.1 |
|  | c23.10 | c23.4 + c23.8 |  |  | V0.1 |
|  | c23.11 | lower of c23.9 and c23.10 |  | copy to c9.29 | V0.1, V1.1 |

End if

# 

## Stage 24: Landlords Loan Interest Relief – calculate relief for finance costs

~~If PRO44 + FPS41.1 + FPS63.1 + FOR24.1 + TRU25 + FOR13.1 are nil~~

~~set c24.1 to c24.17 to zero~~

~~else~~

If any box on this page is minus substitute zero, unless otherwise stated

If any box in this stage is minus substitute zero

£up – add .99 and truncate pence to leave integer pounds (e.g. 3.01 becomes 4)

pup – multiply by 100, add .99, truncate decimals, then divide by 100. (e.g. 3.011 becomes 3.02)

If PRO44 + TRU25 + FOR13.1 + total all instances (FPS41.1 + FPS63.1 +

FOR24.1) = 0 (zero)

set c24.1 to c24.17 to zero

else

***Property income***

Finance costs

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c24.1 | from PRO44 | £up |  | V1.0, v1.3.0 |

Adjusted profit

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c24.2 | from c1.32 | ~~£up~~ | From PRO40 | V1.0, V1.1, v1.3.0 v1.7.0 |

Allowable finance costs

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c24.3 | lower of c24.1 and c24.2 |  |  | V1.0 |

***Partnership property income***

Calculate for each page the lower of FPS41 and FPS41.1, store the result and add together

Finance costs

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c24.3a | sum of FPS41.1 for each instance | £up (for each FPS) |  | V1.6.0 |

Allowable finance costs

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c24.4 | sum of the  (lower of FPS41 and FPS41.1  for each instance) | £up (for each FPS) |  | V1.0, v1.3.0 V1.6.0 |

***Partnership foreign property income***

Calculate for each page the lower of FPS60 and FPS63.1, store the result and add together

Finance costs

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c24.4a | sum of FPS63.1 for each instance | £up (for each FPS) |  | V1.6.0 |

Allowable finance costs

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c24.5 | sum of the  (lower of FPS60 and FPS63.1  for each instance) | £up (for each FPS) |  | V1.0, v1.3.0 V1.6.0 |

***Income from and property abroad***

Finance costs

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c24.6 | sum of FOR24.1 for each instance | £up (for each FOR) |  | V1.0, v1.3.0 V1.6.0 |

Adjusted profit

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c24.7 | sum of FOR24 for each instance | £up (for each FOR) |  | V1.0, v1.3.0 V1.6.0 |

Allowable finance costs

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c24.8 | lower of c24.6 and c24.7 |  |  | V1.0 |

***Income from and property abroad chargeable of transfer of assets***

Allowable finance costs

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c24.9 | from FOR13.1 | £up |  | V1.0, v1.3.0 |

***Trust and Estate UK property and income from land and property abroad***

Allowable finance costs

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c24.10 | from TRU25 | £up |  | V1.0, v1.3.0 |

Net income

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c24.11 | from c4.55 |  |  | V1.0 |

Savings income

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c24.12 | from c2.19 |  |  | V1.0 |

Dividend income

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c24.13 | From c3.15 |  |  | V1.0 |

Allowances

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c24.14 | from c4.67 |  |  | V1.0 |

Adjusted total income

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c24.15 | c24.11 minus (c24.12 + c24.13 + c24.14) |  |  | V1.0 |

Total finance costs

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c24.15a | c24.1 + c24.3a + c24.4a + c24.6 + c24.9 + c24.10 |  |  | V1.6.0 |

Allowable amount

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c24.16 | c24.3 + c24.4 + c24.5 + c24.8 + c24.9 + c24.10 |  |  | V1.0, v1.3.0 |

Relievable amount

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c24.17 | lower of c24.15 and c24.16 |  | copy to c9.22 | V1.0, V1.1 |

end if

## Stage 25: Calculate Pension Charges (c25 boxes)

If any box is minus substitute zero

£down – truncate pence to leave integer pounds

pdown – truncate to two decimal places (to leave pounds and pence)

**Lifetime Allowance Charge**

Excess taken as a lump sum

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c25.1 | from AIL7 | £down |  |  |
|  | c25.2 | c25.1 x LTA\_lump | pdown | *c25.1 x 55%* |  |

Excess taken as a pension

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c25.3 | from AIL8 | £down |  |  |
|  | c25.4 | c25.3 x LTA\_pension | pdown | *c25.3 x 25%* |  |

Calculate Lifetime Allowance Charge

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c25.5 | c25.2 + c25.4 |  |  |  |
|  | c25.6 | from AIL9 |  |  |  |
|  | c25.7 | lower of c25.5 and c25.6 |  |  |  |
|  | c25.8 | c25.5 minus c25.7 |  |  |  |

|  |  |  |
| --- | --- | --- |
|  | **Annual allowance Charge**  Amount in excess of Pen\_AA\_limit (£40,000)  Or Pen\_MPAA\_limit (£4,000) (lower allowance) | V1.1 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c25.9 | from AIL10 | £down |  |  |

Basic rate band + relevant earnings adjustment

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c25.10 | c3a.2 + c4.59 |  | ~~£32,000 + c4.59~~ | V1.0 |
| c25.11 | If calculation type = non-resident  c25.11 = c91.28  Else  c25.11 = c5.86  End if |  |  |  |

Unused Basic Rate Band

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c25.12 | c25.10 minus c25.11 |  |  |  |
| c25.13 | lower of c25.9 and c25.12 |  |  |  |
| c25.14 | c25.13 x c3a.4 | pdown | *~~SBR\_rate = 20%~~*  *~~BR\_rate = 20%~~* | V1.0 |
| c25.15 | c25.11 minus c25.10 |  |  |  |
| c25.16 | c25.9 minus c25.13 |  |  |  |

Higher Rate Band

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c25.17 | from c3a.3 |  | ~~HR\_band = £118,000~~ | V1.0 |

Unused Higher Rate Band

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c25.18 | c25.17 minus c25.15 |  |  |  |
|  | c25.19 | lower of c25.16 and c25.18 |  |  |  |
|  | c25.20 | c25.19 x c3a.5 | pdown | *~~SHR = 40%~~*  *~~HR = 40%~~* | V1.0 |
|  | c25.21 | c25.16 minus c25.19 |  |  |  |
|  | c25.22 | c25.21 x c3a.6 | pdown | *~~SAHR = 45%~~*  *~~AHR = 45%~~* | V1.0 |
|  | c25.23 | c25.14 + c25.20 + c25.22 |  |  |  |

Tax paid by pension scheme

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c25.24 | from AIL11 | £down |  | v1.3.0 |
|  | c25.25 | lower of c25.23 and c25.24 |  |  |  |
|  | c25.26 | c25.23 minus c25.25 |  |  |  |

**Transfers**

Value of pension benefits transferred to the overseas transfer charge

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c25.27 | from AIL11.1 | £down |  | v1.2.0 v1.10.1 |
| c25.28 | c25.27 x OTC\_rate | pdown | c25.27 x 25% | v1.2.0 v1.10.0 |

Tax paid by pension

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c25.29 | from AIL11.2 |  |  | v1.2.0 |
| c25.30 | lower of c25.28 and c25.29 |  |  | v1.2.0 |
| c25.31 | c25.28 minus c25.30 |  |  | v1.2.0 |

**Unauthorised payments**

Not subject to Surcharge amount

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c25.32 | from AIL13 | £down |  | v1.2.0 |
|  | c25.33 | c25.32 x Pen\_Upayts | pdown | *c25.32 x 40%* | v1.2.0 |

Subject to Surcharge amount

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c25.34 | from AIL14 | £down |  | v1.2.0 |
| c25.35 | c25.34 x Upayts\_surcharge | pdown | *c25.34 x 55%* | v1.2.0 |

Unauthorised payment charge and surcharge

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c25.36 | c25.33 + c25.35 |  |  | v1.2.0 |

Foreign Tax deducted

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c25.37 | from AIL15 |  |  | v1.2.0 |
| c25.38 | lower of c25.36 and c25.37 |  |  | v1.2.0 |

Unauthorised payment charge and surcharge due

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c25.39 | c25.36 minus c25.38 |  |  | v1.2.0 |

**(Overseas) short service refund charge**

Taxable short service refund of contributions from an overseas pension scheme

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c25.40 | from AIL16 | £down |  | v1.2.0 |
|  | c25.41 | SSR\_lower\_band |  | SSR\_lower\_band = £20,000 | v1.2.0 |
|  | c25.42 | lower of c25.40 and c25.41 |  |  | v1.2.0 |
|  | c25.43 | c25.42 x SSR\_lower\_rate | pdown | *c25.42 x 20%* | v1.2.0 |
|  | c25.44 | c25.40 minus c25.42 |  |  | v1.2.0 |
|  | c25.45 | c25.44 x SSR\_higher\_rate | pdown | *c25.44 x 50%* | v1.2.0 |

**Overseas Special Charges**

Short service refund charge

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c25.46 | c25.43+ c25.45 |  |  | v1.2.0 |

~~Taxable lump sum benefit payment (overseas pension schemes only)~~

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | ~~c25.42~~ | ~~from AIL17~~ | ~~£down~~ |  | v1.2.0 |
|  | ~~c25.43~~ | ~~c25.42 x SLSDB\_rate~~ | ~~pdown~~ | *~~c25.42 x 45%~~* | v1.2.0 |
|  | ~~c25.44~~ | ~~c25.41+ c25.43~~ |  |  | v1.2.0 |

Foreign tax deducted

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c25.47 | From AIL18 |  |  | v1.2.0 |
| c25.48 | Lower of c25.46 and c25.47 |  |  | v1.2.0 |

Special lump sum death benefit charge due

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c25.49 | c25.46 minus c25.48 |  |  | v1.2.0 |

**Total pension charges**

Total pensions savings charges

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c25.50 | c25.8 + c25.26 + c25.31 + c25.39 + c25.49 |  | copy to c12.9 | v1.2.0 |

The following 2 boxes are used on SA302 only

Charges before tax

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c25.51 | c25.5 + c25.23 + c25.28 + c25.36 + c25.46 |  |  | v1.2.0 |

Tax treated as paid

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c25.52 | c25.7 + c25.25 + c25.30 + c25.38 + c25.48 |  |  | v1.2.0 |

**Calculate if correct Pension Tax Relief at source received**

Gross pension payments

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c25.53 | from c4.58 |  |  | v1.2.0 |

Basic rate tax relief at source

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c25.54 | c25.53 x BR\_rate |  | c25.53 x 20% | v1.2.0 |

Basic rate tax relief at source due

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c25.55 | c25.53 x c3a.4 |  | ~~SBR\_rate = 20%~~  ~~BR\_rate = 20%~~ | V1.0 v1.2.0 |

Basic rate additional tax due for pension payments

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c25.56 | c25.54 minus c25.55 |  |  | v1.2.0 |

Basic rate additional tax relief due for pension payments

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c25.57 | c25.55 minus c25.54 |  |  | v1.2.0 |

Stage 26: Calculate State Retirement Lump sum charge (c26 boxes)

If any box in this stage is minus substitute zero

£down – truncate pence to leave integer pounds

pdown – truncate to two decimal places (to leave pounds and pence)

**National Insurance Retirement Pension paid as a lump sum**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c26.1 | from INC9 | £down |  |  |

If c26.1 = 0 (zero) or

c5.86 = 0 (zero)

Set c26.2 to c26.3 to 0 (zero)

Else

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c26.2 | ~~If pseudo box YPDTR = S, and Calculation type = Resident~~  ~~If c8.5 or c8.15 or c8.23 is greater than 0 (zero)~~  ~~c26.2 = SAHR\_rate 45%~~  ~~else~~  ~~if c8.3 or c8.13 or c8.21 is greater than 0 (zero)~~  ~~c26.2 = SHR\_rate 40%~~  ~~else~~  ~~c26.2 = SBR\_rate 20%~~  ~~end if~~  ~~end if~~  ~~else~~  ~~(pseudo box YPDTR <> S, or Calculation type = NON-Resident)~~  If c8.5 or c8.15 or c8.23 is greater than 0 (zero)  c26.2 = c3a.6  else  if c8.3 or c8.13 or c8.21 is greater than 0 (zero)  c26.2 = c3a.5  else  c26.2 = c3a.4  end if  end if  ~~end if~~ |  | ~~SAHR\_rate 45%~~  ~~SHR\_rate 40%~~  ~~SBR\_rate 20%~~  ~~AHR\_rate 45%~~  ~~HR\_rate 40%~~  ~~BR\_rate 20%~~ | V1.1 |
|  | c26.3 | c26.1 multiplied by c26.2 | pdown | copy to c12.10 |  |

End if

Stage 27: Calculate Student Loan repayment (c27 boxes)

If any box in this stage is minus substitute zero

£down – truncate pence to leave integer pounds

£up – add .99 and truncate pence to leave integer pounds (e.g. 3.01 becomes 4)

If SLR1 = Y

Calculate net SL repayment (c27.1 to c27.44)

Total SL income from all employments

Complete a box c27.1c for each instance of the employment schedule

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c27.1a | (EMP1 + EMP3 + EMP12 + EMP16) | £down | £ down for each employment |  |
|  | c27.1b | (EMP17 + EMP18 + EMP19 + EMP20) | £up | £ up for each employment |  |
|  | c27.1c | c27.1a minus c27.1b |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c27.2 | ASE1 + ASE3 + ASE4 + ASE5 | £down |  |  |
|  | c27.3 | All instances c27.1c + c27.2 |  |  |  |
|  | c27.4 | ASE11 + ASE12 + ASE13 | £up |  |  |
|  | c27.5 | c27.3 minus c27.4 |  |  |  |

*Part-time teacher's excluded income*

Complete c27.6c for each instance of employment where EMP8 = Y

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c27.6a | (EMP1 + EMP3 + EMP12 + EMP16) | £down | £ down for each employment |  |
|  | c27.6b | (EMP17 + EMP18 + EMP19 + EMP20) | £up | £ up for each employment |  |
|  | c27.6c | c27.6a minus c27.6b | £ down |  |  |

Calculate adjustment to total SL income from all employments

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c27.7 | If pseudo box SLRPT = 01 and  all instances c27.6c are greater than SL\_limit1  c27.7 = all instances c27.6c minus SL\_limit1  else  If pseudo box SLRPT = 02 and  all instances c27.6c are greater than SL\_limit2  c27.7 = all instances c27.6c minus SL\_limit2  else  c27.7 = 0 (zero)  end if  end if |  | SL\_limit1 = £17,775  SL\_limit2 = £21,000 | V1.1 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c27.8 | c27.5 minus c27.7 |  |  |  |

Total SL earned income

Complete a box c27.9c for each instance of MOR schedule

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c27.9a | (MOR38 + MOR17) | £down  - each instance | Ministers of religion |  |
|  | c27.9b | (MOR6 + MOR19) | £up – each instance |  |  |
|  | c27.9c | c27.9a minus c27.9b |  |  |  |
|  | c27.9 | Total all instances of c27.9c |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c27.10 | Total all instances (SSE31) | £down | For each SSE £ down  Short Self Employment |  |
|  | c27.11 | Total all instances (FSE76) | £down | For each FSE £ down Full Self Employment |  |
|  | c27.12 | from LUN52 | £down | Lloyds |  |
|  | c27.13 | Total all instances (SPS20) | £down  - each instance | For each SSP £ down  Short Partnerships |  |
|  | c27.14 | Total all instances (FPS76) | £down  - each instance | For each FPS £ down  Partnerships |  |
|  | c27.15 | all instances of PRO15 | £down | UK Property |  |
|  | c27.16 | INC8 + INC11 + INC16 | £down | Pensions and benefits |  |
|  | c27.17 | c27.8 + c27.9 + c27.10 + c27.11 + c27.12 + c27.13 + c27.14 + c27.15 + c27.16 |  | total |  |

Total SL unearned income

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c27.18 | Total all instances (SPS28 + FPS35 + FPS70 + FPS73) | £down  - each instance | For each SPS and FPS £ down  partnerships |  |
|  | c27.19 | from PRO40 | £down | UK Property |  |
|  | c27.20 | c1.35 + c1.37 + c1.44 + c2.9 + c3.5 + c3.16 | £down | Foreign |  |
|  | c27.21 | c1.51 + c2.13 + c3.9 + c3.19 |  | Trusts |  |
|  | c27.22 | c2.17 + c3.14 |  | Savings and divs |  |
|  | c27.23 | From INC15 | £down | Pensions |  |
|  | c27.24 | AOI4 + AOI6 + AOI8 | £down | Gains |  |
|  | c27.25 | from c1.56 |  | other income |  |
|  | c27.26 | c27.18 + c27.19 + c27.20 + c27.21 + c27.22 + c27.23 + c27.24+ c27.25 |  | total |  |

Apply SL Unearned Income Threshold

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c27.27 | SL\_UIT |  | SL\_UIT = £2000 |  |
|  | c27.28 | If c27.26 is greater than c27.27  c27.28 = c27.26  else  c27.28 = zero  end if |  |  |  |

**Total Income**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c27.29 | c27.17 + c27.28 |  |  |  |

**Total SL deductions**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c27.30 | Total all instances (SSE33) | £up (each instance) |  |  |
|  | c27.31 | Total all instances (FSE78) | £up (each instance) |  |  |
|  | c27.32 | from LUN56 | £up |  |  |
|  | c27.33 | Total all instances (SPS22) | £up (each instance) |  |  |
|  | c27.34 | Total all instances (FPS22 + FPS39) | £up (each instance) |  |  |
|  | c27.35 | from PRO42 | £up |  |  |
|  | c27.36 | from FOR31 | £up |  |  |

Post-cessation trade relief and certain other losses

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c27.37 | from AOR6 | £up |  |  |

**Total deductions**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c27.38 | REL1 + REL2 + REL3 + REL4 | £up |  |  |
| c27.39 | c27.30 + c27.31 + c27.32 + c27.33 + c27.34 + c27.35 + c27.36 + c27.37+ c27.38 |  |  |  |

**Total income on which Student Loan Repayments Due**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c27.40 | c27.29 minus c27.39 |  |  |  |
|  | c27.41 | If pseudo box SLRPT = 01  c27.41 = c27.40 minus SL\_limit1  else  If pseudo box SLRPT = 02  c27.41 = c27.40 minus SL\_limit2  end if  end if |  | SL\_limit1 = £17,775  SL\_limit2 = £21,000 | V1.1 v1.6.0 |

**Student Loan Repayment Due**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c27.42 | c27.41 x SLoan\_rate | £down | *c27.41* *x 9%* |  |

PAYE Student Loan repayments made

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c27.43 | from SLR2 | £up |  |  |

**Net Student Loan Repayment Due Through Self Assessment**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c27.44 | c27.42 minus c27.43 | pup | Copy to c12.7 |  |

else

c27.1 to c27.44 = 0 (zero)

end if

Stage 28: Calculate Adjusted Net Income for Child Benefit Tax Charge (c28 boxes)

If any box in this stage is minus substitute zero

£down – truncate pence to leave integer pounds

£up – add .99 and truncate pence to leave integer pounds (e.g. 3.01 becomes 4)

pdown – truncate to two decimal places (to leave pounds and pence)

Boxes c28.1 to c28.6 not used

Adjusted Net Income for Child Benefit charge

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c28.7 | from c4.63 |  |  |  |

Income limit

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c28.8 | CBC\_HR\_threshold |  | CBC\_HR\_threshold *= £50,000* |  |

Adjusted net income in excess of child benefit

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c28.9 | c28.7 minus c28.8 |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c28.10 | c28.9 x (CBC\_taper) | £down | *c28.9 x 1%* |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c28.11 | From CBC1 | £down |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c28.12 | c28.11 x (CBC\_taper) | pdown | *c28.11x 1%* |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c28.13 | c28.10 x c28.12 |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c28.14 | lower of c28.11 and c28.13 | £down | copy to c9.37 and c12.8 | V0.1, v1.3.0 |

Stage 29: Income tax for non residents (c91 boxes)

If any box in this stage is minus substitute zero

£down – truncate pence to leave integer pounds

pdown – truncate to two decimal places (to leave pounds and pence)

Complete boxes c91.1 to c91.35 below

Recalculate boxes c5.1 to c12.21 using the adjusted figures calculated below

Retain the lower of box c12.18 calculated using the original figures, or box c12.18 calculated using the adjusted figures

If NRD1 = N

Set boxes c91.1 to c91.35 to zero

else

Income

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c91.1 | from c1.57 |  |  | *V1.0, v1.3.0* |

Disregarded Income

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c91.2 | INC8 + INC13 + INC15 + INC16 | £down |  |  |
|  | c91.3 | from c1.46 | £down | TRU1 x trust\_gross (100/55) | *V1.0,* v1.2.0 |
|  | c91.3a | from c1.47 | £down | TRU10 x trust\_gross (100/55) | *V1.0*, v1.2.0 |
|  | c91.4 | from c1.49 |  | TRU20 x Gross\_BY\_22 (100/78) |  |

Chargeable income

Non savings Income

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c91.5 | c91.2 + c91.3 + c91.3a + c91.4 |  |  | v1.2.0 |
|  | c91.6 | c91.1 minus c91.5 |  | Copy to c5.3 | *v1.3.0* |

Income

Lump sums

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c91.7 | from c1.58 |  |  |  |

Income

Savings income

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c91.8 | from c2.19 |  |  |  |

Excluded income

Savings income

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c91.9 | from c2.14 |  | INC1 x 100/80 |  |
|  | c91.10 | from INC2 | £down |  |  |
|  | c91.11 | from AOI3 | £down |  |  |
|  | c91.12 | from c2.10 |  | (TRU4 + TRU8 + TRU17) x 100/80 |  |
|  | c91.13 | c91.9 + c91.10 + c91.11 + c91.12 |  |  |  |

Chargeable income

Savings income

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c91.14 | c91.8 minus c91.13 |  | copy to c5.37 |  |

Income

Dividends etc: Foreign

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c91.15 | from c3.15 |  |  | v1.2.0 |
|  | c91.16 | from c3.5 |  |  | V1.1, v1.2.0,v1.3.0 |

Chargeable income

~~Dividends etc: Foreign~~

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c91.17 | c3.12 + c3.13 |  | AOI12 + AOI13 | V1.1, v1.2.0 |

~~Income~~

~~Dividends etc: Stock~~

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c91.18 | from c3.6 | ~~£down~~ | (TRU5 + TRU9) x divs\_gross (100/92.5) | v1.2.0 |

~~Excluded income~~

~~Dividends etc: Stock~~

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c91.19 | from c3.7 |  | TRU18 x divs\_gross (100/92.5) | V1.1, v1.2.0 |

~~Chargeable income~~

~~Dividends etc: Stock~~

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c91.20 | from c3.8 |  | TRU12 x trust\_div\_gross (100/61.9) | V1.1, v1.2.0 |

~~Income~~

~~Dividends etc: UK~~

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c91.21 | from c3.10 |  | from INC4 | v1.2.0 |

~~Excluded income~~

~~Dividends etc: UK~~

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c91.22 | from c3.11 | ~~pdown~~ | from INC5 | v1.2.0 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| c91.22a | c91.16 + c91.17 + c91.18 + c91.19 + c91.20 + c91.21 + c91.22 |  |  | v1.2.0 |

Chargeable income

Dividends etc: UK

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c91.23 | c91.15 minus c91.22a |  | Copy to c5.40 | v1.2.0 |

Income

Gains on life policies with notional tax

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c91.24 | from c3.18 |  |  |  |

Income

Non savings income etc. with notional tax.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c91.25 | from c3.19 |  |  |  |
|  | c91.26 | from c3.20 |  |  |  |

Total Disregarded Income

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c91.27 | c91.5 + c91.13 + c91.22a |  |  | v1.2.0 |

Total Chargeable Income

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c91.28 | c91.6 + c91.7 + c91.14 + c91.23 + c91.24 + c91.25 + c91.26 |  | copy to c5.85 | v1.2.0 |

Tax deducted on disregarded income

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c91.29 | from INC14 | pup |  |  |
|  | c91.30 | from c11.17 | ~~pup~~ | *~~c91.3 x 45%~~* | v1.3.0 v1.5.0 |
|  | c91.30a | from c11.18 | ~~pup~~ | *~~c91.3a x 45%~~* | *V1.0,* v1.3.0, v1.5.0 |
|  | c91.31 | c91.4 x OLD\_BR | pup | *c91.4 x 22%* |  |
|  | c91.31a | c91.30 + c91.30a + c91.31 |  |  | v1.2.0 |

Savings tax deducted on disregarded income

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c91.32 | from c11.27 |  |  |  |
|  | c91.33 | from c11.28 | pup |  | v1.3.0 |
|  | c91.34 | c91.12 x BR\_rate | pdown | *c91.12 x 20%* |  |
|  | c91.34a | c91.32 + c91.33 + c91.34 |  |  | v1.2.0 |
|  | c91.34b | from c11.23 |  |  | v1.2.0 |
|  | c91.34c | from c11.22 |  |  | v1.2.0 |
|  | c91.34d | INC4 x DivBR\_rate | pdown | DivBR\_rate = 7.5%  Add to c10.5 | *V1.0,* v1.2.0, v1.3.0 v1.6.0 |

Total tax deducted on excluded income

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | c91.35 | c91.31a + c91.34a + c91.34b + c91.34c + c91.34d |  | Add to figure in box c8.25 | *V1.0,* v1.2.0 v1.3.0 v1.6.0 |

end if

# Annex A: Format SA302 style calculation

| **Data name** | **MTR Calculation box** | **Notes** |  |
| --- | --- | --- | --- |
| Pay-E | c1.4 + c1.58 |  |  |
| Benefits-E | c1.5 |  |  |
| Exps-E | c1.8 |  |  |
| income-E | c1.9 + c1.58 |  |  |
| income-Shares | c1.10 |  |  |
| income-D | c1.17 + c 1. 20 |  |  |
| income-D(PTR) | c1.27 + c2.3 + c3.1 |  |  |
| income-IFP | c1.34 |  |  |
| income-Foreign | c1.35 + c1.40 + c1.44 + c2.9 + c3.16 |  |  |
| Foreign-dividends | c3.5 |  |  |
| income-Trust | c1.51 + c2.13 + c3.9 + c3.19 + c3.20 |  |  |
| income-Case3 | c2.17 |  |  |
| income-F | c3.14 |  |  |
| income-Pensions | c1.52 |  |  |
| income-CEG | c2.18 + c3.17 |  |  |
| income-Other | c1.56 |  |  |
| income-Total | c3.21 |  |  |
| dedn-RAR | c4.48 |  |  |
| dedn-Trust | c4.54 |  |  |
| ded-Loss | c4.39 |  |  |
| ded-loss-restricted | c4.47 |  |  |
| dedn-Annuity | c4.51 |  |  |
| dedn-Gift | c4.49 |  |  |
| Allce-PA | c4.64 |  |  |
| AllceOut-TPA | c4.68 |  |  |
| Allce-BPA | c4.65 |  |  |
| Allce-BPA-Spare | c4.66 |  |  |
| Income-Excluded | c4.71 |  |  |
| Allce-dedn-total | c4.72 |  |  |
| taxable-income | c5.86 |  |  |
| ppr-extender | c4.58 |  |  |
| gift-extender | c4.57 |  |  |
| extended-BR-STp | c5.2 |  | V1.1 |
| extended-BR | c5.2a |  | V1.1 |
| taxable-pay-BR | c8.1 |  |  |
| tax-on-pay-BR | c8.2 |  |  |
| taxable-pay-HR | c8.3 |  |  |
| tax-on-pay-HR | c8.4 |  |  |
| taxable-pay-AHR | c8.5 |  |  |
| tax-on-pay-AHR | c8.6 |  |  |
| taxable-int-SR | c8.7 |  |  |
| tax-on-int-SR | c8.8 |  |  |
| income-Savings-taxfree | c8.9 |  |  |
| taxable-int-BR | c8.11 |  |  |
| tax-on-int-BR | c8.12 |  |  |
| taxable-int-HR | c8.13 |  |  |
| tax-on-int-HR | c8.14 |  |  |
| taxable-int-AHR | c8.15 |  |  |
| tax-on-int-AHR | c8.16 |  |  |
| divs-taxfree | c8.17 set to zero |  | v1.6.0 |
| divs-taxfree-BR | c6.27 |  | V1.2.0 |
| divs-taxfree-HR | c6.32 |  | V1.2.0 |
| divs-taxfree-AHR | c6.25 minus (c6.27 + c6.32) | If negative set to zero | V1.2.0, v1.3.0, v1.5.0 |
| taxable-divs-BR | c8.19 |  |  |
| tax-on-divs-BR | c8.20 |  |  |
| taxable-divs-HR | c8.21 |  |  |
| tax-on-divs-HR | c8.22 |  |  |
| taxable-divs-AHR | c8.23 |  |  |
| tax-on-divs-AHR | c8.24 |  |  |
| taxable-income | ~~c5.3~~2 set to zero | not in use | v1.7.0 |
| tax-on-excluded-inc | c8.25 |  |  |
| tax-charged | c8.26 |  |  |
| deficiency relief | c9.2 |  |  |
| TSR | c9.3 |  |  |
| VCT | c9.5 |  |  |
| EIS | c9.7 |  |  |
| SEIS relief | c9.9 |  |  |
| CITR | c9.11 |  |  |
| SITR | c9.13 |  |  |
| Alimony | c9.15 x 10% |  |  |
| MCA-amount | c9.16 |  |  |
| MCA-relief | c9.16 x 10% |  |  |
| spare-MCA-amount | c9.17 |  |  |
| spare-MCA-relief | c9.17 x 10% |  |  |
| AllceIn-TPA | c9.20 |  |  |
| AllceIn-TPA-relief | c9.20 x 20% |  |  |
| Llir-amount | c24.15a |  | V1.1, v1.6.0 |
| Llir-amount-restricted | c9.22 |  | V1.1 |
| Llir-relief | c9.23 |  | V1.1 |
| notional-CEG | c9.25 |  | V1.1 |
| notional-other | c9.28 |  | V1.1 |
| Tax-credits-on-FOR-divs | ~~c9.27~~ set to zero | not in use | v1.5.0 v1.7.0 |
| FTCR | c9.31 |  | V1.1 |
| relief-on-qual-distn | c9.29 |  | V1.1 |
| IT-after-allces | c9.32 |  | V1.1 |
| Gift-aid-amount | c9.33 |  | V1.1 |
| Gift-aid-tax-due | c9.34 |  | V1.1 |
| total-CG-due | c12.17 |  |  |
| non-dom-charge-amount | c19.1 |  |  |
| Child-Benefit-tax-charge | c12.8 |  |  |
| pens-tax-due | c25.56 |  | v1.5.0 |
| Gift-aid-tax-reduced | c9.39 |  | V1.1 |
| IT-after-gift-aid | c9.40 |  | V1.1 |
| annuity-amount | c9.41 |  | V1.1 |
| annuity-tax | c9.42 |  | V1.1 |
| div-tax-credits | c10.4 + c10.5 |  | V1.0 |
| IT-after-div-tax-credits | c12.1 |  |  |
| NIC-amount | c16.15 |  |  |
| NIC-charge | c16.16 |  |  |
| NIC-sup-amount | c16.17 |  |  |
| NIC-sup-charge | c16.18 |  |  |
| NIC4-amount | c12.2 |  |  |
| NIC1-amount | c16.21 |  |  |
| NIC2-amount | c12.3 |  |  |
| NIC-total | c12.4 |  |  |
| unpaid-tax-in-code | c12.6 |  |  |
| Student-loan | c12.7 |  |  |
| ~~Child-Benefit-tax-charge~~ | ~~c12.8~~ |  | v1.7.0 |
| Pension-charges-gross | c25.51 |  | v1.5.0 |
| Pension-charges-tax-paid | c25.52 |  |  |
| Pension-charges | c12.9 |  |  |
| Pension-lump-sum-amount | c26.1 |  |  |
| Pension-lump-sum-rate | c26.2 |  |  |
| Pension-lump-sum-tax | c12.10 |  |  |
| ~~non-dom-charge-amount~~ | ~~c19.1~~ |  | v1.7.0 |
| pens-tax-rel-due | c25.57 |  |  |
| IT-plus-class4 | c12.12 |  |  |
| tax-paid-E | c11.5 |  |  |
| debt-coded | c11.6 |  |  |
| debt-collected | c11.7 |  |  |
| SA-E-tax | c11.8 |  |  |
| tax-paid-D | c11.9 + c11.10 + c11.11 |  |  |
| tax-paid-D(PTR) | c11.12 + c11.13 |  |  |
| tax-paid-IFP | c11.14 |  |  |
| tax-paid-Foreign | c11.15 |  |  |
| tax-paid-Trust | c11.25 |  |  |
| tax-paid-Overseas | c11.26 |  |  |
| tax-paid-Case3 | c11.27 + c11.28 |  |  |
| tax-paid-CEG | c11.29 |  |  |
| tax-paid-Other | c11.30 |  |  |
| coded-in-later-year | c12.14 |  |  |
| total-tax-paid | c12.15 |  |  |
| total-tax-NIC-nonresS23 | c12.22 |  | V1.2.0, v1.5.0 v1.10.0 |
| total-tax-NIC-nonresS811 | c12.23 |  | V1.2.0 v1.5.0 v1.10.0 |
| total-tax-NIC-nonres | c12.18 |  | V1.2.0 v1.5.0 v1.10.0 |
| Total-IT-class4-due | c12.16 Absolute Value | Remove minus sign |  |
| Taxable-CG | c18.27 + c18.28 + c18.29 |  |  |
| CG-at-ER-rate | c18.29 |  |  |
| ER-rate-CGT | c18.30 |  |  |
| CG-at-lower-rate | c18.46 |  |  |
| Lower-rate-CGT | c18.47 |  |  |
| CG-at-higher-rate | c18.48 |  |  |
| Higher-rate-CGT | c18.49 |  |  |
| CG-at-lower-rate-RP-CI | c18.41 |  |  |
| Lower-rate-CGT-RP-CI | c18.42 |  |  |
| CG-at-higher-rate-RP-CI | c18.43 |  |  |
| Higher-rate-CGT-RP-CI | c18.44 |  |  |
| CGT-adjustment | c18.51 | can be minus |  |
| Total-CGT-tax | c18.52 |  |  |
| CG-FTCR | c18.53 |  |  |
| CG-trust-tax | c18.55 |  |  |
| Tax-on-gains-already-charged | c18.56 + c18.57 |  |  |
| ~~total-CG-due~~ | ~~c9.35~~ |  | v1.6.0, v1.7.0 |
| CGTax | c9.35 |  | v1.7.0 |
| Total-IT-CG-class4-due | c12.18 (Absolute value) | Remove minus sign |  |
| tax-already-refunded | c12.19 |  |  |
| unpaid-tax-bf | c12.20 |  |  |
| ~~AllceIn-TPA~~ | ~~c12.21 set to zero~~ | ~~not in use~~ | v1.5.0 v1.7.0 |
| ~~AllceIn-TPA-relief~~ | ~~c12.22 set to zero~~ | ~~not in use~~ | v1.5.0 v1.7.0 |
| ~~AllceIn-TPA~~ | ~~c12.21 set to zero~~ | ~~not in use~~ | v1.5.0 v1.7.0 |
| ~~AllceIn-TPA-relief~~ | ~~c12.22 set to zero~~ | ~~not in use~~ | v1.5.0 v1.7.0 |
| AllceIn-TPA-relief-restricted | ~~c12.24~~ set to zero | not in use | v1.5.0 v1.7.0 |
| Total-tax-NIC-due | c12.21 (Absolute value) | Remove minus sign |  |
| tax-paid-shares | zero | not in use | v1.7.0 v1.10.0 |
| Widows-orphans | zero | not in use | v1.7.0 v1.10.0 |

**SA302 layout**

The logical page layout of the SA302.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | Tax Calculation for 2017-18 (year ended 5 April 2018) |  |  |  |  |

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| L1 | | |  | | **Income received (before tax taken off)** | | | | | | | | | | | | | | | | | | | | | | |  |  | | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | | |
| L2 | | |  | |  | | | |  | | | | | |  | | | | | | | |  | | | | |  | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L3 | | |  | | Pay from all employments | | | | | | | | | | | | | | | | | | Pay-E | | | | |  | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L4 | | |  | | plus | | | | Benefits and expenses received | | | | | | | | | | | | | | Benefits-E | | | | | | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L5 | | |  | | minus | | | | Allowable expenses | | | | | | | | | | | | | | Exps-E | | | | |  | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L6 | | |  | | Total from all employments | | | | | | | | | | | | | | | | | |  | | | | | income-E | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| or | | |  | | Pay from all employments | | | | | | | | | | | | | | | | | |  | | | | | income-E | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L7 | | |  | | Share schemes | | | | | | | | | | | | | | | | | |  | | | | | income-Shares | | | | | | | | | | | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L8 | | |  | | Profit from self-employment | | | | | | | | | | | | | | | | | |  | | | | | income-D | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L9 | | |  | | Profit from partnerships | | | | | | | | | | | | | | | | | |  | | | | | income-D(PTR) | | | | | | | | | | | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L10 | | |  | | Profit from UK land and property | | | | | | | | | | | | | | | | | |  | | | | | income-IFP | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L11 | | |  | | Foreign income | | | | | | | | | | | | | | | | | |  | | | | | income-Foreign | | | | | | | | | | | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L11A | | |  | | Dividends from foreign companies | | | | | | | | | | | | | | | | | |  | | | | | Foreign-dividends | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L12 | | |  | | Trusts and estates | | | | | | | | | | | | | | | | | |  | | | | | income-Trust | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L13 | | |  | | Interest from UK banks, building societies and securities etc | | | | | | | | | | | | | | | | | | | | | | | income-Case3 | | | | | | | | | | | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L14 | | |  | | Dividends from UK companies | | | | | | | | | | | | | | | | | | | | | | | income-F | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L15 | | |  | | UK pensions and state benefits | | | | | | | | | | | | | | | | | | | | |  | | income-Pensions | | | | | | | | | | | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L16 | | |  | | Gains on life insurance policies etc. | | | | | | | | | | | | | | | | | | | | |  | | income-CEG | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L17 | | |  | | Other income | | | | | | | | | | | | | | | | | | | | |  | | income-Other | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L18 | | |  | | **Total income received** | | | | | | | | | | | | | | | | | | | | |  | | income-Total | | | | | | | | | | | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L19 | | |  | |  | | | |  | | | | | | | | | | | | | | |  | |  | |  | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L20 | | |  | | **minus** | | | | | | | | | | | | | | | | | | |  | |  | |  | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L21 | | |  | |  | | | |  | | | | | | | | | | | | | | |  | |  | |  | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L22 | | |  | | Payments into a retirement annuity contract etc | | | | | | | | | | | | | | | | | | |  | |  | | ded-RAR | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L23 | | |  | | Foreign tax on estates (tax credit relief not claimed) | | | | | | | | | | | | | | | | | | | | | | | dedn-Trust | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L25  or | | |  | | Income Tax relief  Income tax relief £ £ded-Loss reduced to maximum allowable | | | | | | | | | | | | | | | | | | | |  | | | ded-Loss  ded-loss-restricted | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L26 | | |  | | Annuities | | | | | | | | | |  | | | | | | | | | |  | | | dedn-Annuity | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L27 | | |  | | Gift of investments and property to charity | | | | | | | | | | | | | | | | | | | | | | | dedn-Gift | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L29 | | |  | | Personal Allowance | | | | | | | | | | | | | | | |  | | | | | | | Allce-PA | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| or | | |  | | Age- Related Personal Allowance | | | | | | | | | | | | | | | |  | | | | | | | Allce-PA | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| or | | |  | | Reduced Personal Allowance | | | | | | | | | | | | | | | |  | | | | | | | Allce-PA | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| or | | |  | | *minus* Personal Allowance | | | | | | | | | | | | | | | |  | | | | | | |  | | | | | | | | | | Allce-PA | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| or | | |  | | *minus* Age -related Personal | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | Allce-PA | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| or | | |  | | *minus* Reduced Personal Allowance | | | | | | | | | | | | | | | |  | | | | | | |  | | | | | | | | | | Allce-PA | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L30  or | | |  | | less Marriage Allowance transfer  less Marriage Allowance transfer | | | | | | | | | | | | | | | |  | | | | | | | AllceOut-TPA | | | | | | | | | | AllceOut-TPA | | | | | | | | | | | |  | | | | | | |  | | | | | | | | | | | | |
| L31 | | |  | | Blind Person's Allowance | | | | | | | | | | | | | | | |  | | | | | | | Allce-BPA | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L32 | | |  | | Blind person's surplus allowance from spouse | | | | | | | | | | | | | | | | | | | | | | | Allce-BPA-Spare | | | | | | | | | | | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L33 | | |  | | Income excluded from this calculation | | | | | | | | | | | | | | | |  | | | | | | | Income-Excluded | | | | | | | | | | | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L34 | | |  | | **Total** | | | |  | | | | | |  | | | | | |  | | | | | | | Allce-dedn-total | | | | | | | | | | | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L35 | | |  | |  | | | |  | | | | | |  | | | | | |  | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L36 | | |  | | **Total income on which tax is due** | | | | | | | | | | | | | | | | | | | | | | | taxable-income | | | | | | | | | | | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| or | | |  | | **Total income** | | | | | | | | | | | | | | | | | | | | | | | taxable-income | | | | | | | | | | | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L37 | | |  | |  | | | |  | | | | | |  | | | | | |  | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L38 | | |  | | **How I have worked out your Income Tax** | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L38s | | |  | | For Scottish residents the Scottish rates and thresholds apply to non-savings non-dividend income | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | |
| L38sa | | |  | | and the UK rates and thresholds apply to savings and dividends income. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | |
| L39 | | |  | | Your basic rate limit has been increased by £ppr-extender and £gift-extender to £extended-BR for pension | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| or | | |  | | Your basic rate limit has been increased by £ppr-extender to £extended-BR for pension payments etc. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| or | | |  | | Your basic rate limit has been increased by £gift-extender to £extended-BR for Gift Aid payments. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | |
| L39s | | |  | | Your basic rate limit has been increased by £ppr-extender and £gift-extender to £extended-BR-STp and £extended-BR for pension | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| or | | |  | | Your basic rate limit has been increased by £ppr-extender to £extended-BR-STp and £extended-BR for pension payments etc. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| or | | |  | | Your basic rate limit has been increased by £gift-extender to £extended-BR-STp and £extended-BR for Gift Aid payments. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | |
| L40 | | |  | | payments etc. and Gift Aid payments. This reduces the amount of income charged to higher rates of tax. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| or | | |  | | This reduces the amount of income charged to higher rates of tax. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L41 | | |  | |  | | | |  | | | | | |  | | | | | |  | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L42 | | |  | | Pay, pensions, profit etc. (UK rate for England, Wales and Northern Ireland). | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | |  | | | | | | |
| or | | |  | | Pay, pensions, profit etc. (Scottish income tax rate). | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | |  | | | | | | |
| or | | |  | | Pay, pensions, profit etc. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | |  | | | | | | |
| L43 | | |  | |  | |  | | | | | | | | | Basic rate | | | | | | | | | | | | | | | | | | | taxable-pay-BR | | | | | | | | | | | | | | | | x 20% = | | | | | | | | | tax-on-pay-BR | | | | | | | | | | |
| or | | |  | |  | |  | | | | | | | | | Basic rate | | | | | | | | | | | | | | | | | | | taxable-pay-BR | | | | | | | | | | | | | | | | x 20% = | | | | | | | | | tax-on-pay-BR | | | | | | | | | | |
| L44 | | |  | |  | | | |  | | | | | |  | | | | | | Higher rate | | | | | | | | | | | | | | | taxable-pay-HR | | | | | | | | | | | | | | | x 40% = | | | | | | tax-on-pay-HR | | | | | | | | | | | | |
| or | | |  | |  | | | |  | | | | | |  | | | | | | Higher rate | | | | | | | | | | | | | | | taxable-pay-HR | | | | | | | | | | | | | | | x 40% = | | | | | | tax-on-pay-HR | | | | | | | | | | | | |
| L44a | | |  | |  | | | |  | | | | | | Additional rate | | | | | | | | | | | | | | | | | | | | | taxable- pay-AHR | | | | | | | | | | | | | | | x 45% = | | | | | | | | | | tax-on-pay AHR | | | | | | | | |
| or | | |  | |  | | | |  | | | | | | Additional rate | | | | | | | | | | | | | | | | | | | | | taxable- pay-AHR | | | | | | | | | | | | | | | x 45% = | | | | | | | | | | tax-on-pay AHR | | | | | | | | |
| L45 | | |  | |  | | | |  | | | | | |  | | | | | |  | | | | | | | | | | | | | | |  | |  | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L46 | | |  | | Savings interest from banks or building societies, securities etc. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | |  | | | | | | |
| or | | |  | | Savings interest from banks or building societies, securities and gains on life policies | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | |  | | | | | | |
| or | | |  | | Gains on life policies | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | |  | | | | | | |
| L46a | | |  | | Starting rate | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | taxable-int-SR | | | | | | | | | | | | | | | x 0% = | | | | | | tax-on-int-SR | | | | | | | | | | | | |
| L46b | | |  | | Nil rate | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Income-savings-taxfree | | | | | | | | | | | | | | | x 0%= | | | | | | £0.00 | | | | | | | | | | | | |
| L47 | | |  | |  | | | |  | | | | | | Basic rate | | | | | | | | | | | | | | | | | | | | | taxable-int-BR | | | | | | | | | | | | | | | x 20% = | | | | | | tax-on-int-BR | | | | | | | | | | | | |
| L48 | | |  | |  | | | |  | | | | | | Higher rate | | | | | | | | | | | | | | | | | | | | | taxable-int-HR | | | | | | | | | | | | | | | x 40% = | | | | | | tax-on-int-HR | | | | | | | | | | | | |
| L48a | | |  | |  | | | |  | | | | | | Additional rate | | | | | | | | | | | | | | | | | | | | | taxable-int-AHR | | | | | | | | | | | | | | | x 45% = | | | | | tax-on-int-AHR | | | | | | | | | | | | | |
| L49 | | |  | |  | | | |  | | | | | |  | | | | | |  | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L50 | | |  | |  | | | |  | | | | | | Dividends from companies etc. | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L50a | | |  | |  | | | |  | | | | | | Basic rate at nil rate | | | | | | | | | | | | | | | | | | | | | Divs-taxfree-BR | | | | | | | | | | | | | | | x 0% = | | | | | | £0.00 | | | | | | | | | | | | |
| L50b | | |  | |  | | | |  | | | | | | Basic rate | | | | | | | | | | | | | | | | | | | | | Taxable-divs-BR | | | | | | | | | | | | | | | x 7.5% = | | | | | | Tax-on-divs-BR | | | | | | | | | | | | |
| L50c | | |  | |  | | | |  | | | | | | Higher rate at nil rate | | | | | | | | | | | | | | | | | | | | | Divs-taxfree-HR | | | | | | | | | | | | | | | x 0% = | | | | | | £0.00 | | | | | | | | | | | | |
| L51 | | |  | |  | | | |  | | | | | | Higher rate | | | | | | | | | | | | | | | | | | | | | Taxable-divs-HR | | | | | | | | | | | | | | | x 32.5% = | | | | | | Tax-on-divs-HR | | | | | | | | | | | |
| L51a | | |  | |  | | | |  | | | | | | Additional rate at nil rate | | | | | | | | | | | | | | | | | | | | | Divs-taxfree-AHR | | | | | | | | | | | | | | | x 0% = | | | | | | £0.00 | | | | | | | | | | | | |
| L52 | | |  | |  | | | |  | | | | | | Additional rate | | | | | | | | | | | | | | | | | | | | | Taxable-divs-AHR | | | | | | | | | | | | | | | x 32.5% = | | | | | | Tax-on-divs-AHR | | | | | | | | | | | |
| L53 | | |  | | **Total income on which tax has been charged** | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | | | | taxable-income | | | | | | | | | | | | | |  | | | | | | | | | | | | |
| L54 | | |  | |  | | | |  | | | | | |  | | | | | |  | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L55 | | |  | | plus | | | | Tax on income excluded from this calculation | | | | | | | | | | | | | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | | tax-on-excluded-inc | | | | | | | | | | | | | | | | | | |
| L56 | | |  | | **Income Tax charged** | | | | | | | | | | | | | | | |  | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | | tax-charged | | | | | | | | | | | | |
| or | | |  | | **Income Tax charged** | | | | | | | | | | | | | | | |  | | | | | | |  | | | | | | | | | | **(A)** | | | | | | | | | | | | |  | | | | | | tax-charged | | | | | | | | | | | | |
| or | | |  | | **Income Tax due** | | | | | | | | | | | | | | | |  | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | | tax-charged | | | | | | | | | | | | |
| or | | |  | | **Income Tax due** | | | | | | | | | | | | | | | |  | | | | | | |  | | | | | | | | | | **(A)** | | | | | | | | | | | | |  | | | | | | tax-charged | | | | | | | | | | | | |
| L57 | | |  | |  | | | |  | | | | | | | |  | | | |  | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L57a | | |  | | minus | | | | Deficiency relief | | | | | | | |  | | | |  | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | | deficiency-relief | | | | | | | | | | | | |
| L58 | | |  | | minus | | | | Top Slicing Relief | | | | | | | | | | | |  | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | | TSR | | | | | | | | | | | | |
| L59 | | |  | | minus | | | | Venture Capital Trust relief | | | | | | | | | | | | | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | | VCT | | | | | | | | | | | | |
| L60 | | |  | | minus | | | | Enterprise Investment Scheme relief | | | | | | | | | | | | | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | | EIS | | | | | | | | | | | | |
| L60a | | |  | | minus | | | | Seed Enterprise Investment Scheme relief | | | | | | | | | | | | | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | | SEIS relief | | | | | | | | | | | | |
| L61 | | |  | | minus | | | | Community Investment Tax Relief | | | | | | | | | | | | | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | | CITR | | | | | | | | | | | | |
| L62 | | |  | | minus | | | | Social Investment Tax Relief | | | | | | | | | | | | | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | | SITR | | | | | | | | | | | | |
| L63 | | |  | | minus | | | | Maintenance and alimony paid | | | | | | | | | | | | | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | | Alimony | | | | | | | | | | | | |
| L64 | | |  | | minus | | | | Married Couple's Allowance | | | | | | | | | | | | | | | | | | | MCA-amount | | | | | | | | | | | | | | | | | | | | | | | x 10% = | | | | | | MCA-relief | | | | | | | | | | | | |
| L65 | | |  | | minus | | | | Surplus Married Couple's Allowance from spouse | | | | | | | | | | | | | | | | | | | spare-MCA-amount | | | | | | | | | | | | | | | | | | | | | | | x 10% = | | | | | | spare-MCA-relief | | | | | | | | | | | | |
| L66 | | |  | | minus | | | | Marriage Allowance Transfer | | | | | | | | | | | | | | | | | | | AllceIn-TPA | | | | | | | | | | | | | | | | | | | | | | | x 20% = | | | | | | AllceIn-TPA-relief | | | | | | | | | | | | |
| L67 | | |  | | minus | | | | Relief for finance costs | | | | | | | | | | | | | | | | | | | Llir-amount | | | | | | | | | | | | | | | | | | | | | | | x 20% = | | | | | | Llir-relief | | | | | | | | | | | | |
| L67 | | |  | | minus | | | | Relief for finance costs £ Llir-amount reduced to maximum allowable | | | | | | | | | | | | | | | | | | | Llir-amount-restricted | | | | | | | | | | | | | | | | | | | | | | | x 20% = | | | | | | Llir-relief | | | | | | | | | | | | |
| L68 | | |  | | minus | | | | Notional tax from gains on life policies etc. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | | notional-CEG | | | | | | | | | | | | |
| L69 | | |  | | minus | | | | Notional tax from stock dividends and other income | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | | notional-other | | | | | | | | | | | | |
| ~~L70~~ | | |  | | ~~minus~~ | | | | ~~10% tax credits on foreign dividends (not repayable)~~ | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | | ~~Tax-credits-on-FOR-divs~~ | | | | | | | | | | | | |
| L72 | | |  | | minus | | | | Foreign Tax Credit Relief | | | | | | | | | | | |  | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | | FTCR | | | | | | | | | | | | |
| L74 | | |  | | minus | | | | Relief claimed on a qualifying distribution | | | | | | | | | | | | | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | | relief-on-qual-distn | | | | | | | | | | | | | | | | | | |
| L76 | | |  | | **Income Tax due after allowances and reliefs** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | | IT-after-allces | | | | | | | | | | | | |
| or | | |  | | **Income Tax due after allowances and reliefs** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | **(A)** | | | | | | | | | | | | |  | | | | | | IT-after-allces | | | | | | | | | | | | |
| or | | |  | | **Income Tax due after allowances and reliefs** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | | IT-after-allces | | | | | | | | | | | | |
| L77 | | |  | |  | | | |  | | | | | |  | | | | | |  | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L78 | | |  | | Tax due on Gift Aid payments | | | | | | | | | | | | | | | |  | | | | | | | (B) | | | | | | Gift-aid-amount | | | | | | | | | | | | | | | | | x 20% = | | | | | | Gift-aid-tax-due | | | | | | | | | | | | |
| or | | |  | | Tax due on Gift Aid payments | | | | | | | | | | | | | | | |  | | | | | | | Gift-aid-amount | | | | | | | | | | x 20% = | | | | | | | | | | | | | Gift-aid-tax-due | | | | | |  | | | | | | | | | | | | |
| L79 | | |  | |  | | | | minus | | | | Capital Gains Tax due | | | | | | | | | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | | CGTax | | | | | |  | | | | | | | | | | | | |
| L79a | | |  | |  | | | | minus | | | | Remittance basis charge for non-domiciles | | | | | | | | | | | | | | | | | | | | | | | | | non-dom-charge-amount | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | |
| L79b | | |  | |  | | | | minus | | | | High Income Child Benefit Charge | | | | | | | | | | | | | | | | | | | | | | | | | Child-Benefit-tax-charge | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | |
| L79c | | |  | |  | | | | minus | | | | Additional tax due on pension payments | | | | | | | | | | | | | | | | | | | | | | | | | pens-tax-due | | | | | | | | | | | | | | | | | | | |  | | | | | | | | | |
| L80 | | |  | |  | | | |  | | | | | |  | | | | | |  | | | | | | |  | | | | | | | | | | (B) | | | | | | | Gift-aid-tax-reduced | | | | | | | | | | | | | | | | | | | | | | | | |
| L81 | | |  | | **Income Tax due after Gift Aid** | | | | | | | | | | | | | | | | | | | | | | | **Higher of A or B** | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | IT-after-gift-aid | | | | | | | | | | | | |
| L82 | | |  | |  | | | |  | | | | | |  | | | | | |  | | | | | | |  | | | | | | | | | |  | | | | | | |  | | | | | | | | | | | |  | | | | | | | | | | | | |
| L83 | | |  | | *plus* | | | | Tax due on annuity and royalty payments | | | | | | | | | | | | | | | | | | | annuity-amount | | | | | | | | | | | | | | | | | x 20% = | | | | | | | | | | | | annuity-tax | | | | | | | | | | | | |
| L84 | | |  | | *minus* | | | | 7.5% tax treated as paid on dividends from UK companies (not repayable) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | |  | | | | | | | | | | | | div-tax-credits | | | | | | | | | | | | |
| L85 | | |  | | **Income Tax due after dividend tax credits** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | | IT-after-div-tax-credits | | | | | | | | | | | | | | | | | | | | | | | | |
| or | | |  | | **Income Tax due** | | | | | | | | | | | | | | | |  | | | | | | |  | | | | | | | | | |  | | | | | | | IT-after-div-tax-credits | | | | | | | | | | | | | | | | | | | | | | | | |
| L86 | | |  | |  | | | |  | | | | | |  | | | | | |  | | | | | | |  | | | | | | | | | |  | | | | | | |  | | | | | | | | | | | |  | | | | | | | | | | | | |
| L87 | | |  | | ***plus*** | | | | **Class 4 National Insurance contributions** | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | NIC-amount | | | | | | | x 9% = | | | | | | | | | | | | NIC-charge | | | | | | | | | | | | |
| ~~or~~ | | |  | | ***~~plus~~*** | | | | **~~Class 4 National Insurance contributions~~** | | | | | | | | | | | | | | | | | | | ~~NIC-sup-amount~~ | | | | | | | | | | | | | | | | | ~~x 2% =~~ | | | | | | | | | | | | ~~NIC-sup-charge~~ | | | | | | | | | | | | |
| or | | |  | | ***plus*** | | | | **Class 4 National Insurance contributions** | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | |  | | | | |  | | | | | | | | | | | |  | | | | | | | | | | | | |
| L88 | | |  | |  | | | |  | | | | | |  | | | | | |  | | | | | | | NIC-amount | | | | | | | | | | | | x 9% = | | | | | NIC-charge | | | | | | | | | | | |  | | | | | | | | | | | | |
| L89 | | |  | |  | | | |  | | | | | |  | | | | | |  | | | | | | | NIC-sup-amount | | | | | | | | | | | | x 2% = | | | | | NIC-sup-charge | | | | | | | | | | | | | | | | | | | | | | | | |
| L89a | | |  | | *Plus* | | | | | **Class 4 National Insurance Contributions** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | | NIC4-amount | | | | | | | | | | | |  | | | | | | | | | | | | |
| L89b | | |  | |  | | | | | Your Class 4 has been adjusted for Class 2 due and NIC1-amount primary Class 1 contributions | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | |  | | | | | | | | | | | |  | | | | | | | | | | | | |
| L89c | | |  | | *Plus* | | | | | **Class 2 National Insurance Contributions** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | | NIC2-amount | | | | | | | | | | | |  | | | | | | | | | | | | |
| L90 | | |  | |  | | | | | Total Class 4 National Insurance contributions due | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | |  | | | | | | | | | | | | NIC-total | | | | | | | | | | | | |
| or | | |  | |  | | | | | Total Class 2 National Insurance contributions due | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | |  | | | | | | | | | | | | NIC-total | | | | | | | | | | | | |
| or | | |  | |  | | | | | Total Class 2 and Class 4 National Insurance contributions due | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | |  | | | | | | | | | | | | NIC-total | | | | | | | | | | | | |
| L91 | | |  | |  | | | |  | | | | | |  | | |  | | | | | | | | | |  | | | | | | | | | | | |  | | | | |  | | | | | | | | | | | |  | | | | | | | | | | | | |
| L92 | | |  | | plus | | | | Underpaid tax for earlier years in your tax code for 2016-17 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | |  | | | | | | | | | | | | unpaid-tax-in-code | | | | | | | | | | | | |
| L93 | | |  | | plus | | | | Student Loan repayments (plan 01) | | | | | | | | | | | | | | | | | | | | | | | | | |  | |  | | | | |  | | | | |  | | | | | | | | | | | | Student-loan | | | | | | | | | | |
| or | | |  | | plus | | | | Student Loan repayments (plan 02) | | | | | | | | | | | | | | | | | | | | | | | | | |  | |  | | | | |  | | | | |  | | | | | | | | | | | | Student-loan | | | | | | | | | | |
| L93a | | |  | | plus | | | | High Income Child Benefit Charge | | | | | | | | | | | | | | | | | | | | | | | | | |  | |  | | | | |  | | | | |  | | | | | | | | | | | | Child-Benefit-tax-charge | | | | | | | | | | |
| L93b | | |  | | plus | | | | Total pension savings charges (£Pension\_charges\_gross minus tax treated as paid £Pension\_charges\_tax\_paid) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Pension-charges | | | | | | | | | | | | | | | |
| L93c | | |  | | plus | | | | State Pension lump sum payment | | | | | | | | | | | | | | | | | | | | | | | | Pension-lump-sum-amount | | | | | | | | | | | | x xx%= | | | | | | | Pension-lump-sum-tax | | | | | | | | | | | | | | | | | |
| L93d | | |  | | plus | | | | Remittance basis charge for non-domiciles | | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | non-dom-charge-amount | | | | | | | | | | | | | | | | | | | | | | | | |
| L93e | | |  | | plus | | | | Additional tax due on pension payments | | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | pens-tax-due | | | | | | | | | | | | | | | | | | | | | | | | |
| L93f | | |  | | plus | | | | Additional tax relief due on pension payments | | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | pens-tax-rel-due | | | | | | | | | | | | | | | | | | | | | | | | |
| L94  or  or | | |  | | **Income Tax and Class 4 National Insurance contributions due**  **Income Tax and Class 2 National Insurance contributions due**  **Income Tax, Class 2 and Class 4 National Insurance contributions due** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | IT-plus-class4  IT-plus-class4  IT-plus-class4 | | | | | | | | | | | | |
| or | | |  | | **Income Tax due** | | | | | | | | | | | | | | | |  | | | | | | |  | | | | | | | | | |  | | | | | | |  | | | | | | | | | | | | IT-plus-class4 | | | | | | | | | | | | |
| L95 | | |  | |  | | | |  | | | | | |  | | | | | |  | | | | | | |  | | | | | | | | | |  | | | | | | |  | | | | | | | | | | | |  | | | | | | | | | | | | |
| L96 | | |  | | **minus** | | | | **Tax deducted** | | | | | | | | | | | |  | | | | | | |  | | | | | | | | | |  | | | | | | |  | | | | | | | | | | | |  | | | | | | | | | | | | |
| L97  or | | |  | |  | | | | | From all employments, UK pensions and state benefits  From all employments, UK pensions and state benefits | | | | | | | | | | | | | | | | | |  | | | | | | | | | | tax- paid*-*E | | | | | | | tax-paid-E | | | | | | | | | | | |  | | | | | | | | | | | | |
| L97a | | |  | |  | | | | | *minus* Outstanding Debt Collected through PAYE | | | | | | | | | | | | | | | | | |  | | | | | | | | | | Debt\_ collected | | | | | | |  | | | | | | | | | | | |  | | | | | | | | | | | | |
| L97b | | |  | |  | | | | | Balance of PAYE tax | | | | | | | | | | | | | | | | | |  | | | | | | | | | |  | | | | | | | SA-E-tax | | | | | | | | | | | |  | | | | | | | | | | | | |
| L98 | | |  | |  | | | | | CIS and trading income | | | | | | | | | | | | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | | tax-paid-D | | | | | |  | | | | | | | | | | | | |
| L99 | | |  | |  | | | | | Partnerships | | | | | | | | | | |  | | | | | | |  | | | | | | | | | | tax-paid-D(PTR) | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | |
| L100 | | |  | |  | | | | | UK land and property | | | | | | | | | | | | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | | tax-paid-IFP | | | | | |  | | | | | | | | | | | | |
| L101 | | |  | |  | | | | | Foreign income | | | | | | | | | | |  | | | | | | |  | | | | | | | | | | tax-paid-Foreign | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | |
| L102 | | |  | |  | | | | | Trusts and estates | | | | | | | | | | |  | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | | tax-paid-Trust | | | | | |  | | | | | | | | | | | | |
| L103 | | |  | |  | | | | | Overseas income | | | | | | | | | | |  | | | | | | |  | | | | | | | | | | tax-paid-Overseas | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | |
| L104 | | |  | |  | | | | | Interest received from UK banks and building societies | | | | | | | | | | | | | | | | | | | | | | | | | | | | tax-paid-Case3 | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | |
| L106 | | |  | |  | | | | | | Void ISAs | | | | | | | | | |  | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | | tax-paid-CEG | | | | | |  | | | | | | | | | | | | |
| L107 | | |  | |  | | | | | Other income | | | | | | | | | | |  | | | | | | |  | | | | | | | | | | tax-paid-Other | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | |
| L108 | | |  | |  | | | | | Underpaid tax for 2016-17 included in your tax code for 2017-18 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | coded-in-later-year | | | | | |  | | | | | | | | | | | | |
| L109 | | |  | |  | | | | | **Total tax deducted** | | | | | | | | | | |  | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | | total-tax-paid | | | | | | | | | | | | |
| L110 | | |  | |  | | | |  | | |  | | | | | | | | |  | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L110a | | |  | | **UK resident income tax liability** | | | | | | | | | | | | | | | |  | | | | | | |  | | | | | | | | | | **(A)** | | | | | | | | | | | | |  | | | | | | total\_tax\_NIC\_nonresS23 | | | | | | | | | | | | |
| L110b | | |  | | **Non-UK resident income tax liability upper limit** | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | **(B)** | | | | | | | | | | | | |  | | | | | | total\_tax\_NIC\_nonresS811 | | | | | | | | | | | | |
| L110c | | |  | |  | | | | | | | | | | | | | | | |  | | | | | | |  | | | | | | | | | | **Lower of (A) or (B)** | | | | | | | | | | | | |  | | | | | | total\_tax\_NIC\_nonres | | | | | | | | | | | | |
| L111  or  or | | |  | | **Income Tax and Class 4 National Insurance contributions due**  **Income Tax and Class 2 National Insurance contributions due**  **Income Tax, Class 2 and Class 4 National Insurance contributions due** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Total-IT-class4-due  Total-IT-class4-due  Total-IT-class4-due | | | | | | | | | | | | | | | | | | |
| or | | |  | | **Total Income Tax due** | | | | | | | | | | | | | | | |  | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | | Total-IT-class4-due | | | | | | | | | | | | | | | | | | |
| or | | |  | | **Income Tax overpaid** | | | | | | | | | | | | | | | |  | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | | Total-IT-class4-due | | | | | | | | | | | | | | | | | | |
| L112 | | |  | |  | | | |  | | | | | |  | | | | | |  | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L113 | | |  | | **plus** | | | | **Capital Gains Tax** | | | | | | | | | | | |  | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | |
| L113a | | |  | |  | | | | Taxable capital gains | | | | | | | | | | | | | | | | | | | Taxable-CG | | | | | | | | | |  | | | | | | | |  | | | | | | | | | | | | | | | |
| L114 | | |  | |  | | | | Gains that qualify for Entrepreneurs’ relief | | | | | | | | | | | | | | | | | | | CG-at-ER-rate | | | | | | | | | | x 10%= | | | | | | | | | | | | | ER-rate-CGT | | | | | |  | | | | | | | | | | | | |
| L115 | | |  | |  | | | | Residential property and carried interest basic rate | | | | | | | | | | | | | | | | | | | CG-at-lower-rate-RP-CI | | | | | | | | | | x 18%= | | | | | | | | | | | | | Lower-rate-CGT-RP-CI | | | | | |  | | | | | | | | | | | | |
| L115a | | |  | |  | | | | Residential property and carried interest | | | | | | | | | | | | | | | | | | | CG-at-higher-rate-RP-CI | | | | | | | | | | x 28%= | | | | | | | | | | | | | Higher-rate-CGT-RP-CI | | | | | |  | | | | | | | | | | | | |
| L116 | | |  | |  | | | | Other gains basic rate | | | | | | | | | | | | | | | | | | | CG-at-lower-rate | | | | | | | | | | x 10%= | | | | | | | | | | | | | Lower-rate-CGT | | | | | |  | | | | | | | | | | | | |
| L116a | | |  | |  | | | | Other gains | | | | | | | | | | | | | | | | | | | CG-at-higher-rate | | | | | | | | | | x 20%= | | | | | | | | | | | | | Higher-rate-CGT | | | | | |  | | | | | | | | | | | | |
| L117a | | |  | |  | | | | Capital Gains Tax adjustment | | | | | | | | | | | | | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | | CGT\_adjustment | | | | | |  | | | | | | | | | | | | |
| L117b | | |  | |  | | | |  | | | | | | | | | | | | | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | | Total-CGT-tax | | | | | |  | | | | | | | | | | | | |
| L118 | | |  | |  | | | | minus | | | | Foreign Tax Credit Relief on capital gains | | | | | | | | | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | | CG-FTCR | | | | | |  | | | | | | | | | | | | |
| L119 | | |  | |  | | | | plus | | | | Liability from off-shore trusts | | | | | | | | | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | | CG-trust-tax | | | | | |  | | | | | | | | | | | | |
| L120 | | |  | |  | | | | minus | | | | Tax on gains already charged | | | | | | | | | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | | tax-on-gains-already-charged | | | | | |  | | | | | | | | | | | | |
| L120a | | |  | |  | | | | **Capital Gains Tax due** | | | | | | | | | | | |  | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | | total-CG-due | | | | | | | | | | | | |
| L120b | | | |  | | | | | | | | | | | | | | | | |  | | | | | | | | | |  | | | | | | | | |  | | | | |  | | | | | | | | | | | | | | | | | | | |  | | | | | | | |
| L121  or  or | | |  | | **Income Tax, Capital Gains Tax, and Class 4 National Insurance contributions due**  **Income Tax, Capital Gains Tax, and Class 2 National Insurance contributions due**  **Income Tax, Capital Gains Tax, Class 2 and Class4 National Insurance contributions due** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Total-IT-CG-class4-due  Total-IT-CG-class4-due  Total-IT-CG-class4-due | | | | | | | | | | | | | | | | | | |
| or | | |  | | **Income and Capital Gains Tax due** | | | | | | | | | | | | | | | |  | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | | Total-IT-CG-class4-due | | | | | | | | | | | | | | | | | | |
| or | | |  | | **Income Tax overpaid** | | | | | | | | | | | | | | | |  | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | | Total-IT-CG-class4-due | | | | | | | | | | | | | | | | | | |
| L122 | | |  | |  | |  | | | | | | | |  | | | | | | | |  | | | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | |  | | | | | | | | | | | |  | | | | | | | |
| L123 |  | | plus | | | | Tax already refunded in the year | | | | | | | | | | | | | | | | | | |  | | | | |  | | | | | | | | | | | | | | | | tax-already-refunded | | | | | | | | | | | | | | | | | | |
| or |  | | minus | | | | Tax already refunded in the year | | | | | | | | | | | | | | | | | | |  | | | | |  | | | | | | | | | | | | | | | | tax-already-refunded | | | | | | | | | | | | | | | | | | |
| L124 |  | | plus | | | | Unpaid tax calculated by reference to earlier years | | | | | | | | | | | | | | | | | | |  | | | | |  | | | | | | | | | | | | | | | |  | | | | | | | unpaid-tax-bf | | | | | | | | | | | |
| or |  | | minus Unpaid tax calculated by reference to earlier years | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | unpaid-tax-bf | | | | | | | | | | | | | | | | | | |
| L126 |  | | **Total tax and National Insurance contributions due** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Total-tax-NIC-due | | | | | | | | | | | | | | | | | | |
| or |  | | **Total tax due** | | | | | | | | | | | | | | |  | | | | | | | |  | | | | |  | | | | | | | | | | | | | | | | Total-tax-NIC-due | | | | | | | | | | | | | | | | | | |
| or |  | | **Income Tax overpaid** | | | | | | | | | | | | | | |  | | | | | | | |  | | | | |  | | | | | | | | | | | | | | | | Total-tax-NIC-due | | | | | | | | | | | | | | | | | | |

Note L29: If Allce\_PA > P\_A ‘Age Allowance’, If Allce\_PA < P\_A ‘Reduced Personal Allowance, If Allce\_PA = P\_A ‘Personal Allowance’.

Note. L93b: the xx in " x xx%=" is c26.2 x 100, embedded in text " x " "% =". e.g. if c26.2 = .2 text will be " x 20% ="

**Notes for printing conditions**

Most lines only print if the associated data item is greater than zero, other conditions are:

Line L6: If Pay-E > 0 and (Benefits-E + Exps-E > 0) then print 'Total from all employments'

else if Pay-E > 0 print 'Pay from all employments'

L25 : If ded-Loss > ded-loss-restricted then print

Income tax relief £ded-Loss reduced to maximum allowable £ded-loss-restricted

Else

Income tax relief £ded-Loss

Line L29: If Allce-PA = Allce-dedn-total then do not print lines L20 and L34.

Print " *minus* Personal allowance Allce-PA"

Line L30: if AllceOut-TPA > 0

if Allce\_PA<>Allce\_dedn\_total and if Allce\_PA >0

Print “ less Marriage Allowance transfer AllceOut-TPA"

else if AllceOut-TPA > 0, and if Allce\_PA=Allce\_dedn\_total and if Allce\_PA >0

Print " less Marriage Allowance transfer AllceOut-TPA"

Line L36: If taxable-income>0

Print "Total income on which tax is due"

else

Print "Total income")

Line L38s: If pseudo box YPDTR = S then print “The Scottish rates and thresholds apply to non-savings non-dividend income of Scottish residents”

Line L38sa: If pseudo box YPDTR = S then print “The UK rates and thresholds apply to savings and dividends income”

Line L39: Do not print if pseudo box YPDTR = S

If pseudo box YPDTR = U and ppr\_extender>0 and gift\_extender>0 then print “Your basic rate limit has been increased by ppr-extender and gift-extender to extended-BR for pension”

Else if pseudo box YPDTR = U and ppr\_extender>0 and gift\_extender=0 then print “Your basic rate limit has been increased by ppr-extender to extended-BR for pension payments etc.”

Else if pseudo box YPDTR = U and ppr\_extender=0 and gift\_extender>0 then print “Your basic rate limit has been increased by gift-extender to extended-BR for Gift Aid payments”

Line L39s: Do not print if pseudo box YPDTR = U

If pseudo box YPDTR = S and ppr\_extender>0 and gift\_extender>0 then print “Your basic rate limit has been increased by ppr-extender and gift-extender to extended-BR-STp and extended-BR for pension”

Else if pseudo box YPDTR = U and ppr\_extender>0 and gift\_extender=0 then print “Your basic rate limit has been increased by ppr-extender to extended-BR-STp and extended-BR for pension payments etc.”

Else if pseudo box YPDTR = U and ppr\_extender=0 and gift\_extender>0 then print “Your basic rate limit has been increased by gift-extender to extended-BR-STp and extended-BR for Gift Aid payments”

Line L40: If ppr\_extender>0 and gift\_extender>0 then print “payments etc. and gift aid payments. This reduces the amount of income charged to higher rates of tax.”

Else if (ppr\_extender>0 and gift\_extender=0) or (ppr\_extender=0 and gift\_extender>0) then print “This reduces the amount of income charged to higher rates of tax.”

Line L42: Do not print if taxable-pay-BR + taxable-pay-HR + taxable-pay-AHR) = 0

Else if tax calculation = non-resident then print “Pay, pensions, profit etc.”

Else if pseudo box YPDTR = S then print “Pay, pensions, profit etc. (Scottish income tax rate)”

else print "Pay, pensions, profit etc. (UK rate for England, Wales and Northern Ireland)''

Line L43: Do not print if taxable-pay-BR + taxable-pay-HR + taxable-pay-AHR) = 0

Else if pseudo box YPDTR = S then print “Basic rate” taxable-pay-BR SBR-rate tax-on-pay-BR

else print "Basic rate” taxable-pay-BR BR-rate tax-on-pay-BR

Line L44: Do not print if taxable-pay-BR + taxable-pay-HR + taxable-pay-AHR) = 0

Else if pseudo box YPDTR = S then print “Higher rate” taxable-pay-HR SHR-rate tax-on-pay-HR

else print "Higher rate” taxable-pay-HR HR-rate tax-on-pay-HR

Line L44a: Do not print if taxable-pay-BR + taxable-pay-HR + taxable-pay-AHR) = 0

Else if pseudo box YPDTR = S then print “Additional rate” taxable-pay-AHR SAHR-rate tax-on-pay-AHR

else print "Additional rate” taxable-pay-AHR AHR-rate tax-on-pay-AHR

Line L46: Do not print if income-Savings-taxfree = 0 and taxable-int-SR + taxable-int-BR + taxable-int-HR + taxable-int-AHR = 0 and income-CEG = 0

Else if income-Savings-taxfree > 0 and taxable-int-SR + taxable-int-BR + taxable-int-HR + taxable-int-AHR > 0 and income-CEG > 0"Savings interest from banks or building societies, securities and gains on life policies"

Else if income-CEG > 0 then print "Gains on life policies",

else print " Savings interest from banks or building societies, securities etc.''

Line L56: If (tax-charged = Total-tax-NIC-due) and (tax-charged = IT-after-allces) and (IT-after-gift-aid > IT-after-allces) then print “Income Tax due (A)”

else If (tax-charged = Total-tax-NIC-due) print "Income Tax due"

If (tax-charged <> Total-tax-NIC-due) and (tax-charged = IT-after-allces) and (IT-after-gift-aid > IT-after-allces) then print “Income Tax charged (A)”

else If (tax-charged = Total-tax-NIC-due) print "Income Tax charged"

~~else if (tax-charged <> Total-tax-NIC-due) and (tax-charged = IT-after-allces) and (IT-after-gift-aid > IT-after-allces) and (deficiency-relief + TSR + VCT + EIS + SEIS-Relief + CITR + SITR + Alimony + MCA-relief + spare-MCA-relief + AllceIn-TPA-relief + notional-CEG + notional-other + FTCR > tax-charged) then print “Income Tax charged (A)”~~

~~else If (tax-charged <> Total-tax-NIC-due) print "Income Tax due"~~

Line 60A Do not print If (SEIS relief = 0 )

Line L76: Do not print if (tax-charged = IT-after-allces) and (deficiency-relief + TSR + VCT + EIS + SEIS-Relief + CITR + SITR + Alimony + MCA-relief + spare-MCA-relief + AllceIn-TPA-relief + notional-CEG + notional-other + FTCR <= tax-charged)

else if (tax-charged > IT-after-allces) and (IT-after-gift-aid > IT-after-allces) then print “Income Tax due after allowances and reliefs (A)”

else if (tax-charged > IT-after-allces) then print “Income Tax due after allowances and reliefs”

else if (tax-charged = IT-after-allces) and (deficiency-relief + TSR + VCT + EIS + SEIS-Relief + CITR + SITR + Alimony + MCA-relief + spare-MCA-relief + AllceIn-TPA-relief + notional-CEG + notional-other + FTCR > tax-charged) then print “Income Tax due after allowances and reliefs”

Lines L77: Do not print if IT-after-gift-aid = IT-after-allces

else Line L78: If (IT-after-gift-aid > IT-after-allces) and (CGTax=0) and (non-dom-charge-amount = 0) and (Child Benefit tax-charge =0) then print “(B)” and do not print lines L79 & L79a & L79b & L79c and L80.

Line L85: Do not print if annuity-amount = 0

else If div-tax-credits > 0 then print ''Income Tax due after dividend tax credits''

else print ''Income Tax due''.

Line L87: Do not print lines L87, L88, L89, L89A, L89B, L89C and L90 if NIC-total = 0.

Do not print lines L87, L88 and L89 if NIC1-amount >0

If NIC-charge > 0 and NIC-sup-charge = 0, do not print lines L88, L89

print "plus Class 4 National Insurance contributions NIC-amount x 9% = NIC-charge".

~~If NIC-charge = 0 and NIC-sup-charge > 0, do not print lines L88, L89~~

~~print "~~~~plus Class 4 National Insurance contributions NIC-sup-amount x 2% = NIC-sup-charge".~~

If NIC-charge > 0 and NIC-sup-charge > 0, print "plus Class 4 National Insurance contributions" followed by print

Line L88, Line L89.

Line L89A: Do not print lines L89A and L89B if NIC1-amount = 0

Else Line L89A print “ plus Class 4 National Insurance contributions NIC4-amount”

Else Line L89B print “ Your Class 4 has been adjusted for Class 2 due and NIC1-amount primary Class 1 contributions paid”

Line L89C: Do not print line L89C, if NIC2-amount = 0

Else Line L89C print “ plus Class 2 National Insurance contributions NIC2-amoun”t

Line L90: If NIC2-amount > 0 and NIC2-amount = NIC-total

print "Total Class 2 National Insurance contributions due".

else If NIC2-amount > 0

print "Total Class 2 and Class 4 National Insurance contributions due ".

else print "Total Class 4 National Insurance contributions due”

Line L93: Do not print if Student-loan = 0

If Student-loan> 0 and pseudo box SLRPT = 01

Print "plus Student Loan repayments (plan 01)''

Else

If Student-loan> 0 and pseudo box SLRPT = 02

Print "plus Student Loan repayments (plan 02)''

Line L94: Do not print if (NIC-total + unpaid-tax-in-code + Student-loan + Child Benefit tax charge + Pension charges + Pension Lump Sum tax + non-dom-charge-amount ) = 0

If NIC-total > 0 and NIC2-amount > 0 and NIC2-amount = NIC-total

print ''Income Tax and Class 2 National Insurance contributions due"

else If NIC-total > 0 and If NIC2-amount = 0

print ''Income Tax and Class 4 National Insurance contributions due"

else If NIC2-amount > 0

print ''Income Tax, Class 2 and Class 4 National Insurance contributions due"

else print "Income Tax due"

Line L96: Print if (total-tax-paid + debt-coded) > 0

Line 97: Print If tax paid E > 0 or debt coded > 0 print “From all employments, UK pensions and state benefits “

Line 97A: Print if debt coded > 0, print minus “Outstanding Debt collected through PAYE “

Line97B: Print if debt coded > 0 print “Balance of PAYE tax”

Line 109 Print if (total-tax-paid + debt-collected) > 0

Line L110a: Do not print if NRD1 = N)

else If NRD1 = Y then print ''UK resident income tax liability” (A)

Line L110b: Do not print if NRD1 = N)

else If NRD1 = Y then print ''Non-UK resident income tax liability upper limit” (B)

Line L110c: Do not print if NRD1 = N)

else If NRD1 = Y then print ''lower of (A) and (B)”

Line L111: Do not print if (If (total-tax-paid + debt-coded) = 0

else If total-tax-paid > IT-plus-class4 then print ''Income Tax overpaid''

else if NIC-total> 0 and NIC2-amount > 0 and NIC2-amount = NIC-total then print ''Income Tax and Class 2 National Insurance contributions due ''

else if NIC-total> 0 and NIC2-amount = 0 then print ''Income Tax and Class 4 National Insurance contributions due ''

else if NIC-total> 0 and NIC2-amount > 0 then print ''Income Tax, Class 2 and Class 4 National Insurance contributions due ''

else ''Total Income Tax due''

Line L113: Do not print if total-CG-due = 0.

Line L121: Do not print if total-CG-due = 0.

If total-tax-paid > (IT-plus-class4 + total-CG-due) then print "Income Tax overpaid''

else if NIC-total> 0 and NIC2-amount > 0 and NIC2-amount = NIC-total then print ''Income Tax, Capital Gains Tax, and Class 2 National Insurance contributions due''

else if NIC-total> 0 and NIC2-amount = 0 then print ''Income Tax, Capital Gains Tax, and Class 4 National Insurance contributions due''

else if NIC-total> 0 and if NIC2-amount >0 then print ''Income Tax, Capital Gains Tax, Class 2 and Class 4 National Insurance contributions due''

else print "Income and Capital Gains Tax due''

Line L123: If tax-already-refunded > 0

If total-tax-paid > (IT-plus-class4 + total-CG-due) then print "minus Tax already refunded in the year"

else print "plus Tax already refunded in the year"

Line L124: If unpaid-tax-bf > 0

If total-tax-paid > (IT-plus-class4 + total-CG-due) then print "minus Unpaid tax calculated by reference to earlier years "

else print "plus Unpaid tax calculated by reference to earlier years "

Line L126: Do not print if (unpaid-tax-bf + tax-already-refunded ~~+ AllceIn-TPA-relief~~) = 0.

If total-tax-paid > (IT-plus-class4 + total-CG-due + tax-already-refunded + unpaid-tax-bf) ~~minus AllceIn-TPA-relief-restricted~~)) then print "Income Tax overpaid''

else if NIC-total> 0 then print ''Total tax and National Insurance contributions due

else print “ Total tax due”

# Annex B – How to Calculate ITF-CEG-INPUT-AMOUNT

As a result of there being non-identical gains from more than one policy there is at least one of the corresponding years’ box absent …

An entry in ITF-CEG-INPUT-AMOUNT (Box 1A) will be required where:

Chargeable Event Gains are present (return box AOI4, return box AOI6, return box AOI8 or return box FOR43) > 0 **and either**

• Top Slicing Relief may be due i.e. taxpayer liable at Higher rate (Calculation box c17.20 > 0) **or**

• Capital Gains are present ((CGT6 + CGT17 + CGT26 + CGT34) minus ((CGT7 + CGT19 + CGT27 + CGT35) minus (CGT41 + CGT43)) + CGT9 + CGT52> 0) or CGT51 not zero or Null) *or (box CGT18 is not zero or null)*

**and**

As a result of there being non-identical gains from more than one policy there is at least one of the corresponding years box absent (i.e. AOI4 present and AOI5 absent, or AOI6 present and AOI7 absent, or AOI8 present and AOI9 absent, or FOR43 present and FOR44 absent).

**How to calculate BOX 1A**

**A=** gain arising from each policy relevant to AOI4, AOI6, AOI8 or FOR43

**B=** years each policy held or years since last gain whichever is the lesser

For each separate instance divide **A by B**

Add together the result of each instance of **A** divided by **B**

Enter the total in c17.22 (box 1A)

**Note-**

**If AOI5, AOI7, AOI9 or FOR44 less than 1 substitute 1**

**if box 1A amount is calculated at less than 1 please substitute1**