

i Contacts

Please phone:

- the number printed on page TR 1 of your tax return
 - the SA Helpline on **0845 9000 444**
 - the SA Orderline on **0845 9000 404** for helpsheets
- or go to hmrc.gov.uk/sa

These *notes* will help you to complete the *Parliament* pages of your tax return. The *Parliament* pages cover only your parliamentary income; make sure you also complete any other pages appropriate to your circumstances.

The guidance for *MPs, Ministers and tax* contains background information which you may also find helpful and is available at hmrc.gov.uk/forms/sa102-mp-m1.pdf

If you have a question that is not covered by the guidance for *MPs, Ministers and tax* or these *notes*, please phone **0292 032 5198** or fax your question to **0292 076 5642**.

With effect from May 2010 when the new Parliament was elected, the Independent Parliamentary Standards Authority (IPSA) assumed responsibility from the Department of Resources for the payment of MPs' salaries and expenses. These *notes* therefore cover the arrangements that existed before and after the May 2010 General Election.

Gather together the material you need, for example:

- your P60, a Department of Resources form, an IPSA form or a government department form showing pay and tax details for the year
- your PAYE Coding Notices for 2012–13 and 2013–14
- a form P11D or equivalent statement from the Department of Resources, the IPSA or a government department giving details of any benefits and expenses you have received in the year
- receipts for any allowable expenditure you have incurred
- any of the helpsheets that you think you need.

The word 'office' is used in these *notes* for the office you held as an MP, as an MP and Minister, or as a Minister in the House of Lords. 'P11D' means P11D, P9D or equivalent information.

If you were in office on 5 April 2013

Your P60 should show the total pay and tax from your office (as well as from previous employments during the year). A P45 Part 1A, if you had one, should also show pay from previous employments. Do not include in the *Parliament* pages any amounts on your P60, or P45 Part 1A, from employments other than from your office of MP or Minister.

If you were a Member of Parliament

Fill in one copy of the *Parliament* pages.

If you were a Minister in the House of Commons

Fill in one copy of the *Parliament* pages for your income as an MP and one for your ministerial office – but see below if you changed office.

If you were a Minister in the House of Lords

Fill in one copy of the *Parliament* pages – but see below if you changed office.

If you changed office during the year

Fill in a separate copy of the *Parliament* pages for each office from which you received any income in the year ended 5 April 2013.

Income from office

Box 1 *Payments from P60 (or P45 or payslips) – before tax was taken off*

Enter the money you received as an MP or as a Minister.

Your P60 will show figures for pay and tax from the office you held at 5 April 2013. If you had more than one office, the form may also include a second set of pay and tax details for your previous offices. The details will be added together in the figures on your P60. You may need to refer to other records (such as payslips, form P45 Part 1A, or statements of taxable benefit) to work out the figures for pay from the earlier offices to go in each copy of the *Parliament* pages you complete (one for each office). If you were unemployed during the year, your P60 figure will include any Jobseeker's Allowance or Incapacity Benefit you received. Do not include these in the *Parliament* pages (or any copies of the *Employment* page that you fill in). Instead, you should enter any Jobseeker's Allowance in box 14 and any taxable Incapacity Benefit in boxes 12 and 13 on page TR 3 of your tax return.

Some of the more common items to include are explained in the 'Money payments' section below. If you received an item or payment in connection with your office and are not sure whether to include it, contact us or ask your tax adviser for advice.

General rule

Include in box 1 all the income you received as an MP or Minister in the year to 5 April 2013, even if you earned it in an earlier tax year or you have been paid for work not yet done. Treat this income as if you received it on the earlier of:

- the date when the payment, or payment on account, was made, or
- the date you became entitled to be paid.

This is so even if you were not paid until later, or received no actual payment because you arranged for the sum due to you to be applied in some other way instead.

Money payments

For every item, you must enter the amount before deducting any expenses you wish to claim. Money payments you **should** include in box 1 are:

- your salary as an MP or Minister
- Statutory Sick Pay, Statutory Maternity Pay, Ordinary Statutory Paternity Pay, Additional Statutory Paternity Pay and Statutory Adoption Pay except when paid by us
- payments from third parties where the payment is made as a reward for services given, or yet to be given, in your capacity as an MP or Minister.

Items you **should not** include in box 1 are:

- benefits and expenses payments received. Enter these in boxes 3 to 9 of the 'Share schemes and employment lump sums' section on page Ai 2 of the *Additional information* pages instead
- lump sums paid in connection with termination of office, retirement or death. Enter these in boxes 3 to 9
- payments made to the Parliamentary Pension Scheme.

If you have received a lump sum payment, for example, a Resettlement Grant which was taxed and included on your P45 and which you have entered in the lump sum boxes on your tax return, make sure you deduct it from the figure you enter in box 1.

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Box 2 Tax taken off box 1

Enter in box 2 the amount of any tax taken off the amounts entered in box 1.

The tax taken off will be shown on your form P60 or P45 Part 1A. Enter this figure in box 2 even if you had to complete boxes 3 to 9 of the 'Share schemes and employment lump sums' section on page Ai 2 of the *Additional information* pages to make an adjustment in box 1.

Benefits from your office

The Department of Resources, IPSA or your government department send us details of all benefits and taxable expenses you received by reason of your office. They will also give you this information.

The details you get will not include any items for which the Department of Resources, the IPSA or your government department has a dispensation. Do not refer to these items. (A dispensation is an arrangement the Department of Resources, the IPSA or your government department may have made with us. It saves you the trouble of including as income a benefit or expenses payment you receive as an MP or Minister and then making a matching claim for the allowable expenses you incur.)

Box 3 Travel, travel warrants and vouchers

The IPSA provides you with a credit card with which to purchase rail travel whereas the Department of Resources provided warrants.

Parliamentary income includes the value of any vouchers provided to you (or your family or household) by reason of your office as an MP.

Where you use the credit card provided by the IPSA or warrants for rail, sea or air travel provided by the Department of Resources, the IPSA or the Department of Resources will tell us the cost of journeys which are not clearly business journeys. They will also give you this information. All vouchers provided for business journeys are covered by a 'dispensation'; do not enter them on your tax return.

Enter in box 3 the figure given to you by the IPSA or the Department of Resources on your P11D for non-business journeys and related subsistence payments. If you believe these figures cover more than your private journeys, you can claim the amount that relates to business travel in box 10. If you would like a further explanation, please ask us or your tax adviser.

Box 4 Accommodation, excluding Accommodation Expenses

Do not enter any Accommodation Expenses paid by the IPSA as these are exempt from tax. The same applies to Personal Additional Accommodation Expenditure paid by the Department of Resources.

Your parliamentary income includes the value of any accommodation and ancillary services (for example, heating, lighting or cleaning) you (or your family or household) get by reason of your office as an MP. (If you have the benefit of any accommodation by reason of another office or employment, enter it on separate pages covering that office or employment.) The value of some accommodation is exempt from tax, for instance, if there is a special threat to your security and the accommodation is provided as part of special security arrangements. If you have agreed with us that your accommodation is exempt, do not enter anything in box 4 unless your circumstances have changed. However, there is still a charge to tax on the ancillary services. This is usually limited to 10% of your salary from the office concerned. Enter this value in box 4.

Box 5 Office Costs Expenditure

Enter amounts reimbursed or paid to you, or on your behalf by the IPSA for General Administrative Expenditure (GAE) and Constituency Office Rental Expenditure (CORE). These payments cover office expenses like heating, lighting, phone calls, postage and stationery.

Do not enter anything paid as part of your GAE or CORE for capital items such as office equipment as this is wholly covered by Annual Investment Allowance (see the notes on 'Capital allowances' on page MPN 7).

Also enter in box 5 the amount reimbursed or paid to you, or on your behalf by the Department of Resources as Administrative and Office Expenditure (AOE) or Communication Expenditure. As for GAE and CORE, do not include anything paid for capital items such as office equipment. Claim any expenses allowable for tax purposes by filling in boxes 10 to 13.

Do not enter details of staffing expenditure which covers the costs of employing staff to assist you in the performance of your parliamentary functions. This includes salary, pension contributions and employer's National Insurance contributions (NICs). The IPSA makes these payments direct or on your behalf. Nor should you claim any allowance for these sums. They are taxable and allowable in identical amounts and we have agreed that they do not need to be put on your tax return.

The same applies to payments made for salaries and NICs by the Department of Resources or to sums paid by the Department of Resources towards pensions for secretaries and research assistants.

Box 6 Contingency payment

Enter any amounts relating to the performance of your parliamentary functions that the IPSA reimburses on an exceptional basis. Claim relief for any part of this expenditure incurred wholly, exclusively and necessarily in the performance of your duties as a Member in box 11.

Also enter in box 6 the amounts paid on your behalf by the Department of Resources for temporary staff (Temporary Secretarial Allowance).

You should also include any payments you are reimbursed for by the IPSA as a contingency for staff you employ directly or for bought-in services and pooled staffing.

Box 7 Financial Assistance Fund and other cash reimbursements

If, as an Opposition Spokesperson, you receive payment from the Financial Assistance Fund, it is taxable as your income (in the same way as the GAE). Enter the amount in box 7. (You can claim any allowable expenses you incur on your parliamentary duties in boxes 10 to 13.) You should enter any reimbursements made to you by the Department of Resources or the IPSA for vehicle hire costs, taxi fares or any taxable reimbursement, not entered elsewhere in these pages, in box 7. You can make any claim for tax relief for these payments in boxes 10 to 13.

Box 8 All other benefits

The Department of Resources, the IPSA or your government department should have given you details of any other benefits you received. Enter in box 8 the total cash equivalent of any benefits you received as an MP or Minister that you have not included elsewhere, for example, in boxes 3 to 7.

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Cash equivalents of other benefits

Cash equivalents are arrived at in different ways, according to the type of benefit.

Assets (other than land and motor vehicles) provided for private use

Where the asset has been available throughout the year, the cash equivalent will generally be based on:

- 20% of its market value when it was first used to provide a benefit, plus
- expenses (other than the cost of acquiring it) incurred in connection with it which would not have been incurred but for the provision of the benefit.

If that total represents benefits provided for more than one Member, the cash equivalent for each will be based on a proportion of the whole amount. It is reduced by any amount made good to the provider in return for the benefit. For more information, ask us or your tax adviser.

All other benefits

The cash equivalent is generally what the benefit cost the person who provided it (minus any amount you made good to the provider). If that amount represents benefits provided for more than one member, the cash equivalent for each is a proportion of the whole amount. For more information, see booklet 480 *Expenses and benefits – A tax guide*. Go to hmrc.gov.uk/guidance/480.pdf or phone the Self Assessment Orderline for a copy.

Make sure you include in box 8 the benefit of a car, or car and fuel, made available to you by reason of your office as an MP. Do not include benefits from any non-parliamentary office or employment. Enter these in the *Employment* page of your tax return.

Some of the more common benefits are listed in the Working Sheet below to help you arrive at a total for box 8.

Working Sheet for box 8

Assets provided for private use

£

Home phone(s)

£

Subscriptions and professional fees

£

Goods or services provided

£

Employer supported childcare (in some circumstances this benefit is **not** chargeable - see booklet 480)

£

Educational assistance provided (in some circumstances this benefit is **not** chargeable - see booklet 480)

£

All other benefits

£

Total

A £

Copy the figure in box A to box 8 in the Parliament pages

Box 9 *Balancing charges*

You can claim tax relief for the annual depreciation of equipment which you need to use in carrying out your duties. This relief is called ‘capital allowances’. Sometimes, when you sell or give away an item of equipment, some of the capital allowances you have had will be recovered. This is called a ‘balancing charge’.

A detailed explanation of how ‘capital allowances’ and ‘balancing charges’ are worked out is given in these notes in the section ‘What are capital allowances and balancing charges?’ which begins on page MPN 7. If you need more help, ask us or your tax adviser.

Office expenses paid out by you

This section explains the rules for claiming expenses necessarily incurred in performing your duties as an MP or Minister. Please note that simply because the Department of Resources or the IPSA make payment for you, or reimburse you for an expense, does not necessarily mean you can claim the expense for tax purposes. The expenses which the Department of Resources or the IPSA pay or reimburse are determined by their rules. The expenses which are exempt from, or deductible for, tax and NICs depend on the Income Tax and NICs legislation. The rules that the Department of Resources and the IPSA operate do not always coincide with the relevant tax legislation.

Dispensations

Do not include in your claim any expenses which you have paid if:

- you can claim them back from the Department of Resources, the IPSA or your government department, and
- the expenses are covered by a dispensation.

If you are uncertain whether the Department of Resources, the IPSA or your government department has a dispensation, you should ask them for details. Also, see the section headed ‘Benefits from your office’ on page MPN 3.

However, if you have incurred allowable expenditure over and above the amount covered by the dispensation, you may be able to claim a deduction for the excess.

Box 10 *Travel warrants*

Journeys which you make by rail, sea or air which are paid for by travel warrants, or with a credit card provided by the IPSA, are scrutinised by the Department of Resources or by the IPSA.

The Department of Resources or the IPSA will tell you the cost of journeys which are not clearly business journeys. If you think the amount is incorrect – and includes more than the cost of private journeys – you should enter in box 10 the amount that you believe relates to business journeys.

Box 11 *Secretarial, clerical and research assistance*

The expense of employing secretarial, clerical and research assistants when necessarily incurred in the performance of your duties as an MP or Minister will have been paid by the Department of Resources or the IPSA. These sums are taxable and allowable in identical amounts and we have agreed that they do not need to be put on your tax return.

You should, however, claim any amount paid out of your own funds or out of the Financial Assistance Fund for staff you employ directly or for bought-in services and pooled staffing. This includes payments for which you

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receive Temporary Secretarial Allowance or which the IPSA reimburses you directly as a contingency payment. Enter these amounts only in box 11.

Box 12 Office expenses

Enter in box 12 the total you spent during the year on the day-to-day running of your office, for example, on heating, lighting, phone, post and stationery. The figure will often correspond to the amounts that have been paid to you, or on your behalf, by the Department of Resources or the IPSA for those sorts of items. They will give you details.

If, during the year, you have paid amounts other than through the Department of Resources or the IPSA, put the total of these amounts in box 12. However, do not include anything in box 12 which in any way relates to properties against which you have made a claim for Personal Additional Accommodation Expenditure to the Department of Resources or for Accommodation Expenses to the IPSA.

Box 13 Other expenses and capital allowances

Enter in box 13 the total amount of any other expenses and capital allowances.

Other expenses

You can claim only those expenses which each and every MP or Minister would have to meet. The expenses have to be incurred in actually carrying out the official duties of the job. Expenses that might put you in a position to do your official duties, rather than actually doing them, are not allowable.

Most of the expenses which you can claim have been covered earlier. However, you may be able to claim for other expenses you incur in the performance of your duties, for example, payments you have entered in box 7 and which meet the qualifying conditions for tax relief. You may have agreed claims with us on other items in the past. If so, you should work out the amount of allowable expenses on the agreed basis. If you are uncertain about what you may be entitled to claim, you should ask us for help before filling in box 13.

Capital allowances

Capital allowances will usually be available on the capital cost to you of equipment you have to provide to carry out your duties as an MP or Minister. No allowance is available for equipment that has been provided to you under the House arrangements for the supply of IT equipment or assets you buy for or to use in residential accommodation. In addition, you cannot claim capital allowances for your motor vehicle. The section below tells you how to work them out.

If, during the year, you start or stop using an item for your duties as an MP or Minister, work out the capital allowances as if you had bought or sold it on that date, using the market value at the time. [Helpsheet 252 Capital allowances and balancing charges](#) also has more advice and examples.

What are capital allowances and balancing charges?

This section tells you how to work out your capital allowances and balancing charges that go in boxes 13 and 9 respectively of the *Parliament* pages. The examples on pages MPN 8, 9 and 11 of these notes show you what to do.

Capital allowances are a deduction from your taxable income. They are an allowance for the depreciation of assets or equipment that you have to provide to carry out your duties as an MP and/or Minister. You include capital allowances in box 13 of the *Parliament* pages of your tax return.

Balancing charges are an addition to your taxable income. They sometimes arise when you sell assets or equipment on which you previously claimed capital allowances, or if you stop using them for your official duties. You enter balancing charges in box 9 of the *Parliament* pages.

Which expenses qualify?

Generally speaking, anything you use in your official duties that has a useful life of at least two years may qualify for an allowance. They must be things that are necessary in order to fulfil your duties. Typical examples are office equipment such as desks and filing cabinets.

Assets and equipment are regarded as ‘necessary’ if you could not do your official duties without them. They must be things that each and every MP and/or Minister would have to provide.

But you cannot claim capital allowances for a car, motorcycle or cycle as the approved mileage allowance rates include an element for depreciation.

What types of capital allowances are there?

Four types of capital allowance are likely to be relevant to you:

- Annual Investment Allowance (AIA)
- writing down allowances (WDAs)
- small pools allowance (SPA)
- a balancing allowance (when you stop being a Member, or cease to own an asset that you have placed in a ‘single asset pool’, or start using it entirely for purposes other than those connected with your duties as a Member).

(i) Annual Investment Allowance (AIA)

You can claim AIA if you bought equipment (but not cars) on or after 6 April 2012 up to an annual amount of £25,000. Legislation will be introduced in Finance Bill 2013 to increase the maximum amount of the AIA from £25,000 to £250,000 for a temporary period of two years from 1 January 2013.

There are transitional rules to work out the maximum amount of AIA for the period 6 April 2012 to 5 April 2013 as follows.

Your maximum AIA for the period is calculated in two parts:

- (a) the AIA entitlement, based on the previous £25,000 annual cap for the portion of a year falling before 1 January 2013, and
- (b) the AIA entitlement, based on the new £250,000 cap for the portion of a year falling on or after 1 January 2013.

Example 1

For the chargeable period from 6 April 2012 to 5 April 2013 you calculate your maximum AIA entitlement based on:

- (a) the proportion of a year from 6 April 2012 to 31 December 2012, that is,

$$\frac{9}{12} \times £25,000 = £18,750, \text{ and}$$

- (b) the proportion of a year from 1 January 2013 to 5 April 2013, that is,

$$\frac{3}{12} \times £250,000 = £62,500.$$

Your maximum AIA for this transitional period would therefore be the total of (a) + (b) = £18,750 + £62,500 = £81,250. However, in relation to period (a) no more than a maximum of £25,000 (which was the maximum AIA claimable for the period before the increase to £250,000) of expenditure can be claimed as AIA.

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Do not include any capital expenditure reimbursed to you after 6 April 2008 by the Department of Resources under AOE or Communications Expenditure or by the IPSA under GAE or CORE. We will assume that you have claimed AIA against any amounts reimbursed for capital items because those items have not been included as taxable income in box 5 of the *Parliament* pages of your tax return. If you do not wish to claim the AIA, include the amount of AOE, Communications Expenditure, GAE or CORE (as appropriate) paid for capital items in box 5 and explain the position in the 'Any other information' box, box 14, on page MP 2 of the *Parliament* pages.

(ii) Writing down allowances (WDAs)

If the total of your purchases is more than your AIA claim, any excess is put into a 'pool' (the 'main pool'). The pool is your total capital expenditure, after deducting your AIA, and after deducting from the pool any money that you may have received if you have sold any items bought in previous years. You might also have a pool of unrelieved expenditure carried forward from a previous year. If so, add this year's expenditure, after deducting the AIA and any sale proceeds for this year, to that previous year's pool figure, to get your new pool total.

Each year you can claim 18% of the net amount in your pool as a WDA.

(iii) Small pools of £1,000 or less

Where the balance of such a pool is £1,000 or less (before you claim any 18% WDA for the year), you may claim the whole amount as a special WDA for small pools or 'small pools allowance' (SPA).

Example 2

John has been an MP for two years. For 2012-13 he spent £500 on necessary equipment which has not been reimbursed by the IPSA. He has a pool brought forward of £700 from 2011-12.

He can claim:

- the full £500 as Annual Investment Allowance, and
- the £700 pool brought forward as small pools allowance.

What if I became an MP part-way through the year?

If you became an MP part-way through the tax year, you will be entitled to an appropriately time-apportioned AIA and a time-apportioned 18% writing down allowance (WDA) or time-apportioned 'small pools' WDA (if appropriate) on any unrelieved balance of expenditure incurred.

Example 3

Jane became an MP on 5 October 2012. As 2012-13 is a transitional year for AIA purposes, Jane should calculate her maximum AIA on a similar basis to that shown in the earlier AIA example, that is:

- (a) for the portion of a year from 5 October 2012 to 31 December 2012, that is,
 $\frac{3}{12} \times \text{the previous AIA cap of } £25,000 = £6,250$, and
- (b) for the portion of a year from 1 January 2013 to 4 April 2013, that is,
 $\frac{3}{12} \times \text{the proposed new cap of } £250,000 = £62,500$.

This means that Jane's maximum AIA entitlement for 2012-13 is the total of (a) + (b) = £68,750. (Although, as Jane will only have been an MP for six months or $\frac{1}{2}$ of the 2012-13 tax year, no more than a maximum of $\frac{1}{2} \times £25,000 = £12,500$ of her expenditure incurred before 1 January 2013 would be covered by the AIA.)

What if I use an item partly for official duties?

If you use the item only partly for your official duties, the allowance you can claim is reduced in proportion to the amount of business use. For example, if a particular item was used three quarters of the time for official business and one quarter privately, you would claim three quarters of the available allowance.

What if I stop using an item for work or stop being an MP – balancing adjustments?

If during the year you stop using an item of equipment for your official duties or you stop being an MP, you need to make various adjustments to the allowances you have claimed. These adjustments are from the date you stopped using the item for work or sold it.

Include in your calculations the sale proceeds (or market value if you did not sell them) of any capital items on which you previously claimed capital allowances.

There are two types of adjustment: balancing allowances and balancing charges.

(i) Balancing allowances

A balancing allowance may be due:

- for assets and equipment in the main pool if you ceased to be an MP during the year
- for other asset(s) or item(s) of equipment in single asset pools, if during the year
 - you ceased to be an MP, or
 - you sold the item in question, or
 - you stopped using it for your official duties, but did not sell it.

In these cases, the balancing allowance due is:

- the balance of expenditure brought forward from the previous year (if any) together with any new capital expenditure you may have incurred in the current year, minus
- the sale proceeds (or market value if you did not sell them) of the item(s) at the date of cessation, or when you stopped using them for your official duties.

You should include the amount in your capital allowances claim in box 13 of the *Parliament* pages of your tax return.

(ii) Balancing charges

If the disposal value of an item (or items) is greater than the value of the pools, then a balancing charge will arise. A 'balancing charge' is an addition to your taxable income and can arise:

- if you ceased to be an MP in the year, or
- if an asset is sold, or
- if you stop using an item for your official duties, but do not sell it.

In these cases, the balancing charge is:

- the sale proceeds (or market value if you did not sell them) of the item(s) at the date of cessation, or when you stopped using them for your official duties, minus
- the balance (if any) of expenditure in the pool before the disposal or cessation.

You should enter the amount in box 9 of the *Parliament* pages of your tax return.

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Example 4

Brian stopped being an MP on 6 May 2012. He has a pool value brought forward of £300 from 2011-12. He disposes of his equipment for £100.

Period ended 6 May 2012

Value brought forward	£300
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Minus

Disposal proceeds	£100
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Therefore, balancing allowance	£200
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The end result is that there is a balancing allowance of £200 to go on the 2012-13 tax return.

Example 5

Judith stopped being an MP on 6 May 2012. She has a pool value brought forward of £450 from 2011-12. She sells her equipment for £400 but keeps the computer and printer for her personal use. The computer and printer were worth £150 when she stopped being an MP.

Period ended 6 May 2012

Value brought forward	£450
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Minus

Disposal proceeds	(£400 + £150)	£550
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Therefore, balancing charge	£100
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The end result is that there is a balancing charge of £100 to go on the 2012-13 tax return.

Calculating your tax bill

You can calculate your tax bill by using the *Tax calculation summary* pages. Go to hmrc.gov.uk/forms/sa110.pdf

You can find more information in the *Tax calculation summary notes*, again go to hmrc.gov.uk/worksheets/sa110-notes.pdf

The Working Sheet in the *Tax calculation summary notes* does not have separate boxes for your Parliamentary income. You should include the amounts from your *Parliament* pages you have in the 'Employment' boxes on the *Tax calculation summary notes*, as follows:

Parliament pages

Income (box 1)

Benefits (boxes 3 to 9)

Expenses (boxes 10 to 13)

Tax taken off (box 2)

Tax calculation summary notes

enter this in Section 1, box A1 (along with any other employment income you have).

add the amounts in boxes 3 to 9 together and enter the total amount in Section 1, box A5 (along with the total of any other employment benefits you have).

add the amounts in boxes 10 to 13 together and include the total amount in Section 1, box A6 (along with the total of any other employment expenses you have).

include this in the total figure in section 10, box A228 (along with the total of any other tax taken off any employment income).

These notes are for guidance only and reflect the position at the time of writing. They do not affect any rights of appeal. Any subsequent amendments to these notes can be found at [hmrc.gov.uk](https://www.hmrc.gov.uk)