

Please enter your company name and address

Name of company

Address

  
  
  

Postcode

For HMRC use only

Date of issue DD MM YYYY

 /   

PAYE reference number

 / 

ESSU scheme reference number

 A / 

## Share Incentive Plan approved under Schedule 2 Income Tax (Earnings and Pensions) Act 2003

### Year ended 5 April 2014

You are required by law to send us a form 39 giving us information about the operation of the scheme. You must make sure that it reaches us by the date given on the form 39 notice we sent to you. If we have issued form 39 to you, you must return it to us within 3 months of the date of issue shown above.

We may charge you a penalty if we do not receive the return on time, or if it is incomplete or wrong.

Please read the notes on page 2 before you fill in this form and sign the declaration. If you have any questions about how to complete it, please contact the Employee Shares & Securities Unit (ESSU) at the address opposite or phone us on the number shown.

If there is not enough space in any part of this form, please give further details on additional sheets of paper. Please number and attach them to the completed form when you send it to us.

You should send the completed form to the address below.

Specialist Personal Tax  
Employee Shares & Securities Unit  
Nottingham Team  
1st Floor, FitzRoy House  
Castle Meadow Road  
NOTTINGHAM  
NG2 1BD  
Phone **0300 123 1079**

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## Notes to help you complete this form Please read these before continuing

### About this form

Paragraph 93 Schedule 2 Income Tax (Earnings and Pensions) Act 2003 enables an officer of HM Revenue & Customs (HMRC) to ask any person to give any information that is considered necessary in relation to the operation of the plan. This form is provided for that purpose.

Under Paragraph 83 Schedule 2 ITEPA 2003, HMRC can withdraw approval of the plan because of the company's failure to give the information required.

Under Section 98(1) TMA 1970 we may charge penalties if there is a failure to provide the information requested, or if that information is inaccurate or not provided within the required time limit.

### Notes for the company

If the company is not fully listed on the London Stock Exchange Daily Official List, New York Stock Exchange or other recognised stock exchange (excluding Alternative Investment Market (AIM)), prior agreement with HMRC Shares & Assets Valuation is required for the market valuation on awards of shares.

### Individual reporting requirements

Even though awards and withdrawals of shares under the plan are included on this form, the individual may still need to declare the transaction on his or her tax return if PAYE has not been applied to the taxable income from the shares.

### More help

For guidance on approved employee share schemes, go to [www.hmrc.gov.uk/shareschemes](http://www.hmrc.gov.uk/shareschemes)

### Your rights and obligations

*Your Charter* explains what you can expect from us and what we expect from you. For more information go to [www.gov.uk/hmrc/your-charter](http://www.gov.uk/hmrc/your-charter)

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# 1 Shares awarded

## Share Incentive Plan

Complete one row for each date on which shares were awarded or bought for employees and for each type of award or acquisition.

### Notes

#### Column 1 Date of award for free shares and matching shares

The award date is the date on which shares are appropriated to employees by the trustees.

#### Column 1 Date of acquisition for partnership shares

The acquisition date is a date, set by the trustees, which must be within 30 days of:

- in a plan with no accumulation period, the last date on which the partnership share money to be applied in acquiring shares was deducted
- in a plan with an accumulation period, the end of the accumulation period

#### Column 1 Date of acquisition for dividend shares

The acquisition date is a date, set by the trustees, which must be within 30 days of the date the trustees receive the dividend to be reinvested.

#### Column 2 Description of shares

Give the class and denomination of shares and the name of the company.

#### Column 3 Type of award

You must enter in this column one of the following letters A to F which describe the type of award or acquisition.

#### A Free shares without reference to performance

These are shares awarded without any reference to performance criteria (do not fill in columns 9 to 15).

#### B Free shares with method 1 performance criteria

- At least 20% of the award of shares must be without reference to performance.
- The remaining shares must be awarded by reference to performance.
- The highest number of shares within (b) awarded to an individual must not be more than 4 times the highest number of shares within (a) awarded to an individual (do not fill in columns 9 to 12).

#### C Free shares with method 2 performance criteria

- Some or all of the shares must be awarded by reference to performance.
- The awards of shares to members of the same performance unit must be on the same terms (that is varied only in accordance with level of pay, length of service or hours worked) (do not fill in columns 9 to 15).

#### D Partnership shares

These are shares bought for employees under the plan during the year. If, on any date, shares are bought of more than one class or denomination then complete a separate row (do not fill in column 9 and columns 12 to 15).

#### E Matching shares

These are shares awarded to employees for whom partnership shares are also acquired under the plan during the year. If, on any date, shares are awarded of more than one class or denomination, then complete a separate row (do not fill in columns 7 to 11 and columns 13 to 15).

#### F Dividend shares

These are shares bought for employees with dividends arising on plan shares. If, on any date, shares are bought of more than one class or denomination, then complete a separate row (do not fill in columns 7, 8 and 10 to 15).

#### Column 4 Unrestricted market value per share on acquisition or award date

Unrestricted market value is the market value of a share ignoring any restrictions. If there are no restrictions it will be the Actual Market Value.

#### Column 9 Dividend shares

Any provision for dividend reinvestment outside the plan should not be included on this return.

## 1 Shares awarded Continued

1 Date of award or acquisition	2 Description of shares	3 Type of award	4 Unrestricted market value per share on acquisition or award date	5 Total value of shares awarded/ acquired or dividends reinvested	6 Number of participants in this award or acquisition	7 For award types A, B, C and D (see box 3) the largest value of shares awarded to/ acquired by any one participant	8 For award types A, B, C and D (see box 3) the number of the participants awarded/ acquiring largest value	9 For award type F the largest value of dividends reinvested by any one participant	10 For award type D the length of any accumulation period	11 For award type D indicate if share applications scaled down (Yes/No)	12 For award type E the ratio of matching shares to partnership shares (for example 2:1)	13 For award type B the % of shares awarded <b>without</b> reference to performance conditions	14 For award type B the value of the highest performance award made to an individual	15 For award type B the value of the highest <b>non</b> -performance award made to an individual

## 2 Shares ceasing to be subject to the plan

### Notes

If free, matching or partnership shares ceased to be part of the plan before the third anniversary of the award then provide details in this section by filling in columns 16 to 21. You should also complete column 25 if tax arises as a consequence of the event, otherwise leave blank.

If free or matching shares ceased to be part of the plan on or after the third anniversary and less than 5 years after the award then provide details in columns 16 to 19, 22 and 23. You should also complete column 25 if tax arises as a consequence of the event, otherwise leave blank.

If partnership shares ceased to be part of the plan on or after the third anniversary and less than 5 years after the award then provide details in columns 16 to 19, 22 and 24. You should also complete column 25 if tax arises as a consequence of the event, otherwise leave blank.

If there is more than one class or denomination of share in respect of any of the events then complete a separate row for each.

**Do not include** any free shares or matching shares that were forfeited, or dividend shares ceasing to be subject to the plan in this section.

### Column 25 If tax arises

A charge to Income Tax arises on the date on which the shares cease to be subject to the plan unless the participant has ceased employment by reason of:

- injury, disability or redundancy
- a transfer of employment to which the Transfer of Undertakings Regulations (TUPE) apply
- a company reorganisation under which the employer company loses its associated status
- retirement
- death or
- the participant received cash for the shares on takeover or a similar transaction meeting the requirements of Section 498(3) ITEPA 2003

16	17	18	19	20	21	22	23	24	25
Name of employee	National Insurance number	Employer	PAYE reference	Date shares ceased to be subject to the plan if <b>within</b> 3 years of date of award DD MM YYYY	Free shares, matching shares and partnership shares. Total market value on date in column 20	Date shares ceased to be subject to the plan if <b>between</b> 3 and 5 years of date of award DD MM YYYY	Free shares and matching shares. Total market value on date in column 22 or, if <b>less</b> , on the award date	Partnership shares. Total market value on date in column 22 or, if <b>less</b> , the amount of partnership share money used to buy them	If tax arises, has PAYE/NICs been operated? Enter Yes if PAYE has been operated, enter No if tax is due but PAYE has not been operated. If no tax is due, leave blank

### 3 Capital reorganisations and/or reconstruction

#### Notes

##### Column 27 Nature of the event

If the company has been subject to a capital reorganisation and/or reconstruction, enter one of the following letters A to G to indicate the nature of the event.

- A** Bonus issue.
- B** Rights issue.
- C** Alterations of rights attaching to a share class.
- D** Conversion of securities including exchanges.
- E** Company amalgamations and takeovers.
- F** Reduction or reorganisation of share capital.
- G** Other - please enter the nature of the reorganisation on page 8 under 'Additional information'.

26 Date of the event	27 Nature of the event

### 4 Summary of forfeiture in the event of cessation of employment within 3 years of award

#### Notes

##### Column 28

If the answer to this is 'Yes' then an entry is required in column 30.

##### Column 29

If the answer to this is 'Yes' then an entry is required in column 31.

28 Do awards made under the plan provide for forfeiture of free shares on leaving employment? (Yes/No)	29 Do awards made under the plan provide for forfeiture of matching shares on leaving employment? (Yes/No)	30 Where free shares are forfeited the total initial or adjusted value of free shares forfeited in the year	31 Where matching shares are forfeited the total initial or adjusted value of matching shares forfeited in the year

## 5 Withdrawal of partnership shares within 3 years of award

### Note

#### Column 32

If the answer to this is 'Yes' and there have been withdrawals, an entry is required in column 33.

<p><b>32</b></p> <p>On withdrawal of partnership shares do awards made under the plan provide for forfeiture of matching shares? (Yes/No)</p> <div data-bbox="651 360 1368 727"></div>	<p><b>33</b></p> <p>What was the total initial or adjusted value of matching shares forfeited in the year?</p> <div data-bbox="1400 360 2139 727"></div>
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## 6 Market value and details of shares remaining

### Notes

#### Column 34 The exchange

Enter one of the following letters A to E if the plan shares are listed on an exchange or F if the shares are not listed.

- A London Stock Exchange Official List.
- B AIM.
- C New York Stock Exchange.
- D NASDAQ.
- E Any other exchange.
- F Not listed.

#### Column 35 Share price

Enter the share price at 5 April 2014 if one of the letters A to E is entered in column 34. If not listed on any exchange then leave blank.

<p><b>34</b></p> <p>Exchange where listed</p> <div data-bbox="651 1037 1122 1417"></div>	<p><b>35</b></p> <p>Share price at 5 April 2014</p> <div data-bbox="1153 1037 1624 1417"></div>	<p><b>36</b></p> <p>The number of shares remaining in the plan more than 5 years after award</p> <div data-bbox="1655 1037 2139 1417"></div>
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