



HM Revenue  
& Customs

# Tax calculation summary notes

**6 April 2016 to 5 April 2017**

These notes contain a Working Sheet to help you complete the ‘Tax calculation summary’ pages. But you will not be able to use the Working Sheet if you have entries in:

- box 20 on page TR 3 of your 2016–2017 tax return
- box 13 on page Ai 1 of the ‘Additional information’ pages
- box 1 in the ‘Income Tax losses’ section on page Ai 3 of the ‘Additional information’ pages
- box 2, 19 or 23 of the ‘Trusts etc’ pages
- box 28 of the ‘Residence, remittance basis etc’ pages
- box 5, 6 or 40 of the ‘Foreign’ pages, if the figure in the relevant box relates to withholding tax deducted under the UK/Swiss Tax Cooperation Agreement that is deemed to clear your UK tax liability on the relevant income or gains

In these circumstances, either your tax adviser or we we'll do the calculation for you. If you want us to do the calculation, please make sure your paper tax return reaches us by **31 October 2017** or that you file online by **31 January 2018** (to file online, go to [www.gov.uk/file-your-self-assessment-tax-return](http://www.gov.uk/file-your-self-assessment-tax-return)).

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# Completing the tax calculation Working Sheet

The Working Sheet is made up of 12 main sections but you will not have to complete every box in every section. However, to get to the right answer, please work through each section carefully.

Depending on your personal circumstances, you may also have to complete some additional sections. You will be directed to these sections, if appropriate, within the Working Sheet. For example, if your adjusted net income is more than £100,000 you'll be directed to section 13.

You will have to copy figures from your tax return, including the 'Additional information' pages and any other supplementary pages you've completed, on to the Working Sheet. And then you will have to copy some figures within the Working Sheet, just follow the instructions on the page. Finally, you will be asked to copy figures from the Working Sheet on to the 'Tax calculation summary' pages.

**Different types of income (and capital gains) are charged at different rates of tax.** They're charged to tax in the order shown below (non-savings income first).

Type of income	Tax band			
	First £150,000 of taxable income			All remaining taxable income
	First £32,000 of taxable income	Next £118,000		
	First £5,000	Next £27,000	£118,000	
Non-savings income, for example, income from employment or self-employment, or property income	20%	20%	40%	45%
Savings income includes bank and building society interest, and gains made on life insurance policies (without a 'notional' tax credit)	0%	20%	40%	45%
Savings income nil rate First £1,000/£500/£0	0%	0%	0%	0%
Dividend Income First £5,000	0%	0%	0%	0%
Dividends	7.5%	7.5%	32.5%	38.1%
Taxable lump sum payments	20%	20%	40%	45%
Gains on life insurance policies with a 'notional' tax credit	10%	20%	40%	45%

If taxable non-savings income is less than £5,000, the balance can be set against savings. Savings income, up to this balance, is charged at the savings starting rate band of 0%.

The amount of an individual's savings allowance for a tax year which may be £1,000, £500 or nil is with reference to whether they have any higher rate or additional rate income in the year. Income tax is charged at the savings nil rate (rather than the basic, higher or additional rate).

Where an individual receives dividend income that would otherwise be chargeable at the dividend ordinary, upper or additional rate, and the income is less than or equal to £5,000, the dividend nil rate will apply to all of the dividend income. Where the dividend income is above £5,000, the lowest part of the dividend income will be chargeable at 0%, and anything received above £5,000 is taxed at the rate that would apply to that amount if the dividend nil rate did not exist.

The figures of £32,000 and £118,000 can be increased if you pay tax at 32.5% or more and make personal pension contributions and Gift Aid payments.

The rates of Capital Gains Tax are:	
gains that qualify for Entrepreneurs' Relief	10%
residential property and carried interest charged below the higher rate threshold*	18%
charged above the higher rate threshold*	28%
other gains charged below the higher rate threshold*	10%
charged above the higher rate threshold*	20%
*Any balance of the higher rate threshold (£32,000) that hasn't been used by income can be set against capital gains.	

# Section 1: Add together non-savings income and lump sum payments

If any box on this page is a minus figure, substitute zero.

## Employment

'Employment' pages	boxes 1 + 3	A1	<input type="text"/>		
Ministers of religion' pages	box 38	A2	<input type="text"/>		
'Additional information' pages, page Ai 2 (Share schemes and employment lump sums)	boxes 3 + 4	A3	<input type="text"/>	A4	<input type="text"/>
				A1 + A2 + A3	
Benefits from your employment - 'Employment' pages	boxes 9 to 16			A5	<input type="text"/>
Expenses from your employment - 'Employment' pages	boxes 17 to 20	A6	<input type="text"/>		
'Additional information' pages, page Ai 2 (Share schemes and employment lump sums)	boxes 11 to 13	A7	<input type="text"/>	A8	<input type="text"/>
				A6 + A7	
				A4 + A5 minus A8	
<b>Total from all employments</b>				A9	<input type="text"/>

## Share schemes

'Additional information' pages, page Ai 2 (Share schemes and employment lump sums)	box 1			A10	<input type="text"/>
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## Profit from self-employment

Losses brought forward to be added back, 'Self-employment (short)' pages	box 29	A11	<input type="text"/>		
'Self-employment (short)' pages	box 31	A12	<input type="text"/>	A15	<input type="text"/>
				A11 + A12	
Losses brought forward to be added back, 'Self-employment (full)' pages	box 74	A13	<input type="text"/>		
'Self-employment (full)' pages	box 76	A14	<input type="text"/>	A16	<input type="text"/>
				A17	<input type="text"/>
				A13 + A14	
				A15 + A16	

## Lloyd's underwriter

Losses brought forward to be added back, 'Lloyd's underwriters' pages	box 51	A18	<input type="text"/>		
'Lloyd's underwriters' pages	box 52	A19	<input type="text"/>	A20	<input type="text"/>
				A18 + A19	

## Profit from partnerships

Losses brought forward to be added back, 'Partnership (short)' pages	box 17	A21	<input type="text"/>		
				A21 + A22	
'Partnership (short)' pages	box 20	A22	<input type="text"/>	A23	<input type="text"/>
Losses brought forward to be added back, 'Partnership (full)' pages	boxes 17 + 38 + 47 + 58	A24	<input type="text"/>		
				A24 + A25	A23 + A26
'Partnership (full)' pages	box 76	A25	<input type="text"/>	A26	<input type="text"/>
					A27

## Profit from UK property

Losses brought forward to be added back, 'UK property' pages	lower of boxes 13 + 14	A28	<input type="text"/>		
				A28 + A29	
'UK property' pages	lower of boxes 38 + 39	A29	<input type="text"/>	A30	<input type="text"/>
					A30 + A31
'UK property' pages	boxes 15 + 40			A31	<input type="text"/>
					A32

## Foreign income

Losses brought forward to be added back, 'Foreign' pages	box 26 minus (box 31 + box 32)	A33	<input type="text"/>		
					A33 + A34
'Foreign' pages	boxes 9 + 13 + 30 + 41 + 42	A34	<input type="text"/>		A35
					<input type="text"/>

## Trusts and estates

'Trusts etc' pages	(boxes 3 + 7 + 16) x 100/80	A36	<input type="text"/>		
	(boxes 1 + 10) x 100/55	A37	<input type="text"/>		
	boxes 13 + 22	A38	<input type="text"/>		
	box 20 x 100/78	A39	<input type="text"/>		
				A36 + A37 + A38 + A39	A40
					<input type="text"/>

## UK pensions and state benefits

Tax return, page TR 3	boxes 8 + 11 + 13 + 15 + 16	A41	<input type="text"/>
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## Other income

Tax return, page TR 3	box 17 minus box 18	A42	<input type="text"/>
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A9 + A10 + A17 + A20 + A27  
+ A32 + A35 + A40 + A41 + A42

## Total non-savings income

A43	<input type="text"/>
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## Lump sum payments

'Additional information' pages, page Ai 2 (Share schemes and employment lump sums)	box 5	A44	<input type="text"/>
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# Section 2: Add together savings income (excluding dividends)

## Partnerships

'Partnership (short)' pages	box 28	A45	<input type="text"/>	
				A45 + A46
'Partnership (full)' pages	boxes 35 + 73	A46	<input type="text"/>	A47 <input type="text"/>

## Foreign income

Tax return, page TR3	box 3			A48	<input type="text"/>
'Foreign' pages	box 4			A49	<input type="text"/>
'Foreign' pages	box 43	A50	<input type="text"/>		
'Foreign' pages	box 45 x 100/20	A51	<input type="text"/>		
			lower of A50 and A51		A50 minus A52
'Foreign' pages	box 45 x 100/20	A52	<input type="text"/>	A53	<input type="text"/>
					A48 + A49 + A53
				A54	<input type="text"/>

## Trusts and estates

'Trusts etc' pages	(boxes 4 + 8 + 17) x 100/80	A55	<input type="text"/>		
	box 11 x 100/55	A56	<input type="text"/>		
	box 14	A57	<input type="text"/>	A58	<input type="text"/>
					A55 + A56 + A57

## Interest received from UK banks and building societies

Tax return, page TR 3	(box 1 x 100/80)	A59	<input type="text"/>		
Tax return, page TR 3	box 2	A60	<input type="text"/>		
'Additional information' pages, page Ai 1	box 3	A61	<input type="text"/>	A62	<input type="text"/>
					A59 + A60 + A61

## Gains on life insurance policies etc

'Additional information' pages, page Ai 1	boxes 6 + 8			A63	<input type="text"/>
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					A47 + A54 + A58 + A62 + A63
<b>Total savings income</b>				A64	<input type="text"/>

# Section 3: Add together dividends, and gains on life policies with tax treated as paid

## Partnerships

'Partnership (full)' pages	box 70	A65	<input type="text"/>
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## Foreign income

'Foreign' pages	box 11	A66	<input type="text"/>
'Foreign' pages	box 6	A67	<input type="text"/>
Tax return, page TR 3	box 6	A68	<input type="text"/>
		A69	<input type="text"/> A66 + A67 + A68

## Trusts and estates

'Trusts etc' pages	(boxes 5 + 9) x 100/92.5	A70	<input type="text"/>
	box 18 x 100/92.5	A71	<input type="text"/>
	box 12 x 100/61.9	A72	<input type="text"/>
		A73	<input type="text"/> A70 + A71 + A72

## Dividends from UK companies

Tax return, page TR 3	boxes 4 + 5	A74	<input type="text"/>
'Additional information' pages, page Ai 1	box 12 + 13	A75	<input type="text"/>
		A76	<input type="text"/> A74 + A75

## Total dividend income

A77  A65 + A69 + A73 + A76

## Add together gains on life insurance policies etc with tax treated as paid

'Additional information' pages, page Ai 1	box 4	A78	<input type="text"/>
Foreign income		A79	<input type="text"/>
		A80	<input type="text"/> A78 + A79
<b>Total income</b>		A81	<input type="text"/> A43 + A44 + A64 + A77 + A80

## Double taxation agreement income

'Residence, remittance basis, etc' pages

box 20

A82	<input type="text"/>
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**Total income + double taxation agreement income**

A83	<input type="text"/>
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## Payroll Giving and pension payments

'Additional information' pages,  
page Ai 3

box 6

A84	<input type="text"/>
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Tax return, page TR 4

boxes 1 + 2 + 3 + 4

A85	<input type="text"/>
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(A83 + A84)  
minus A85

**Adjusted total income**

A86	<input type="text"/>
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# Section 4: Calculate total allowances and deductions

## Loss brought forward

'Self-employment (short)' pages	box 29	A87	<input type="text"/>	
'Self-employment (full)' pages	box 74	A88	<input type="text"/>	
'Lloyd's underwriters' pages	box 51	A89	<input type="text"/>	
'Partnership (short)' pages	box 17	A90	<input type="text"/>	
'Partnership (full)' pages	boxes 17 + 38 + 47 + 58	A91	<input type="text"/>	
'UK property' pages		A92	<input type="text"/>	
				Total of boxes A87 to A93
'Foreign' pages	box 26 minus (box 31 + box 32)	A93	<input type="text"/>	A94 <input type="text"/>

## Loss of year set against other income

'Self-employment (short)' pages	box 33	A95	<input type="text"/>	
'Self-employment (full)' pages	box 78	A96	<input type="text"/>	
'Lloyd's underwriters' pages	box 56	A97	<input type="text"/>	
'Partnership (short)' pages	box 22	A98	<input type="text"/>	
'Partnership (full)' pages	boxes 22 + 39	A99	<input type="text"/>	
'UK property' pages	box 42	A100	<input type="text"/>	
'Foreign' pages	box 31	A101	<input type="text"/>	
				Total of boxes A95 to A102
'Capital gains summary' pages	box 41	A102	<input type="text"/>	A103 <input type="text"/>

## Post-cessation expenses and losses

'Additional information' pages, page Ai 3 (Income Tax losses)	box 6	A104	<input type="text"/>	A105 <input type="text"/>
				A94 + A103 + A104

## Qualifying loan interest

'Additional information' pages, page Ai 2 (Other tax reliefs)	box 5			A106 <input type="text"/>
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## Trade Union etc death benefit payments

'Additional information' pages,  
page Ai 2 (Other tax reliefs)

box 8

A107

Relief for your losses and qualifying loan interest (A95 to A107) is restricted to £50,000 or, if more, 25% of A86. Losses for Business Premises Renovation Allowance and Overlap Relief included in the loss amount are not subject to the restriction and this working sheet may not give the correct answer. See Helpsheet 204. Go to [www.gov.uk](http://www.gov.uk) and search for 'HS204'.

from A107, or, if applicable, restricted amount from Helpsheet 204

A108

## Other deductions

Box A109: payments to retirement annuity contracts and other pension contributions paid gross come into the calculation here at the deduction stage. Pension payments receiving basic rate tax relief at source (Tax reliefs, page TR 4, box 1) come into the calculation in Section 6.

## Paying personal pensions

Tax return, page TR 4

boxes 2 + 3 + 4

A109

## Charitable giving

Tax return, page TR 4

boxes 9 + 10

A110

## Annuities and annual payments

'Additional information' pages,  
page Ai 2 (Other tax reliefs)

box 4

A111   $A111 \times 100/80$   
A112

'Trusts etc' pages

box 24

A113

$A105 + A106 + A108 + A109$   
 $+ A110 + A112 + A113$

**Total deductions**

A114

## Net income

$A83 \text{ minus } A114$   
A115

## Deduct

### Gift Aid and pension payments made net (grossed up)

Tax return, page TR 4

(box 5 minus box 7) + box 8

A116   $A116 \times 100/80$   
A117

Tax return, page TR 4

box 1

A118

## Amount for extending Basic Rate Band

$A117 + A118$   
A119

## Add back

### Trade Union etc, death benefit payments

from A105  
A120

## Adjusted net income

$A115 \text{ minus}$   
 $(A117 + A118 \text{ minus } A120)$

A121

Copy to B1 and  
copy to J1

## Loss bought forward

	from A43	from A94	A122 minus A123
A122	<input type="text"/>	A123	<input type="text"/>
			A124 <input type="text"/>

## Personal allowances

Box A125: If box A121 is more than £100,000 go to Section 13 on page TCSN 28 to work out the figure for box A125.

If this doesn't apply, and you're a UK resident, enter £11,000 in box A125.

Personal Allowance (£11,000)		A125	<input type="text"/>
Blind Person's Allowance (£2,290) Tax return, page TR 4	box 13	A126	<input type="text"/>
Blind person's surplus allowance from spouse 'Tax calculation summary' pages, page TC 2	box 12	A127	<input type="text"/>
		A128	<input type="text"/>
			Total of boxes A125 to A127
			Copy box A127 to Tax calculation summary pages box 11

## Election to reduce personal allowance (marriage allowance transfer)

Marriage allowance transferred out (£1,100)		A129	<input type="text"/>
			(A114 + A128) minus A129
<b>Total deductions and allowances</b>		A130	<input type="text"/>
			A81 minus A130
<b>Total taxable income</b>		A131	<input type="text"/>

## Election to reduce personal allowance or entitlement to receive a tax reduction (marriage allowance transfer)

If box A134 is more than 0 you're not entitled to claim the marriage allowance transfer or receive a tax reduction.

Boxes A129 and A260 shouldn't be completed.

A131 minus (smaller of A64 and PSA HR (£500))	BR band (£32,000) + A119	A127 minus A133
A132 <input type="text"/>	A133 <input type="text"/>	A134 <input type="text"/>

## Personal savings allowance

	A131 minus A133
	A135 <input type="text"/>
AHR band (£150,000) + A119	A131 minus A136
A136 <input type="text"/>	A137 <input type="text"/>

If A137 is more than 0 then A138 = £0, if A135 is more than 0 then A138 = £500. If not, A138 = £1,000.

Personal savings allowance	A138 <input type="text"/>
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# Section 5: Calculate taxable income

If any box on this page is a minus figure, substitute zero.

Because it may be more beneficial for some customers to now have (some of) their deductions and allowances from box A125 allocated against dividend income before savings income etc. The savings income etc is at boxes A137 to A139 and at boxes A155 to A157. If it's more beneficial to move reliefs and allowances to dividends in the higher rate range to increase tax at the basic rate, but reduce tax at the higher dividend rate this working sheet may not give the correct answer. Overwrite the amounts in the middle column to deduct the reliefs and allowances in the way which will result in the greatest reduction in your liability to Income Tax.

If you think it may be more beneficial to order reliefs and allowances differently see Section 22: Calculate taxable income TCSN 47 to TCSN 48.

Copy L64 to A140, L65 to A143, L66 to A146, L67 to A149, L68 to A152, L69 to A155, L70 to A158. Copy L71 to A141, L72 to A144, L73 to A147, L74 to A150, L75 to A153, L76 to A156, L77 to A159 and complete A160 to A162.

Non-savings income etc	from A43 A139 <input type="text"/>	from A125 A140 <input type="text"/>	A139 minus A140 A141 <input type="text"/> <i>Copy to A160</i>
Lump sum payments	from A44 A142 <input type="text"/>	A140 minus A139 A143 <input type="text"/>	A142 minus A143 A144 <input type="text"/> <i>Copy to A194</i>
Savings income etc	from A64 A145 <input type="text"/>	smaller of (A143 minus A142) and (A145 minus (SR band (£5,000) + A138)) A146 <input type="text"/>	A145 minus A146 A147 <input type="text"/>
Foreign dividends	from A69 A148 <input type="text"/>	(A143 minus A142) minus A146 A149 <input type="text"/>	A148 minus A149 A150 <input type="text"/>
Stock dividends	from A75 A151 <input type="text"/>	A149 minus A148 A152 <input type="text"/>	A151 minus A152 A153 <input type="text"/>
UK dividends	A77 minus (A148 + A151) A154 <input type="text"/>	A152 minus A151 A155 <input type="text"/>	A154 minus A155 A156 <input type="text"/> <i>Copy to A150 + A153 + A156 to A184</i>
Gains on life policies etc	from A80 A157 <input type="text"/>	A155 minus A154 A158 <input type="text"/>	A157 minus A158 A159 <input type="text"/> <i>Copy to A204</i>
Savings income etc	from A147 A160 <input type="text"/>	A158 minus A157 A161 <input type="text"/>	A160 minus A161 A162 <input type="text"/> <i>Copy to A172</i>
<b>Total income</b>	from A81 A163 <input type="text"/>	<b>Total taxable income</b>	A163 minus A130 A164 <input type="text"/>

# Section 6: Allocate income to tax bands

If any box on this page is a minus figure, substitute zero.

The first £5,000 of savings income is taxed at 0%; but only if non-savings and savings income is less than £16,000 (the personal allowance – £11,000 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 taxable non-savings income to tax bands	Allocate taxable savings etc income to tax bands	Allocate taxable dividends income to tax bands	Allocate taxable lump sum payments to tax bands	Allocate taxable gains on life policies income to tax bands
	from A141	from A162	A150 + A153 + A156	from A144	from A159
Income	A165 <input type="text"/>	A172 <input type="text"/>	A184 <input type="text"/>	A197 <input type="text"/>	A204 <input type="text"/>
		(A130 + SR band (£5,000)) minus A139			(A130 + SR band (£5,000)) minus (A139 + A142 + A145 + A148 + A151 + A154)
		A173 <input type="text"/>			A205 <input type="text"/>
		Smaller of A172 and A173			Smaller of A204 and A205
		A174 <input type="text"/>			A206 <input type="text"/>
		Smaller of SR band (£5,000) and A174			Smaller of SR band (£5,000) and A206
Income in starting rate band	A175 <input type="text"/>	A176 <input type="text"/>			A207 <input type="text"/>
		PSA from A138	Dividend allowance		A176 minus A177
Personal Savings/Dividend Allowance	A176 <input type="text"/>	A176 <input type="text"/>	A185 <input type="text" value="5,000"/>		A208 <input type="text"/>
		Smaller of (A172 minus A175) and A176	Smaller of A184 and A185		Smaller of (A204 and A208)
Personal Savings/Dividend Allowance used	A177 <input type="text"/>	A177 <input type="text"/>	A186 <input type="text"/>		A209 <input type="text"/>
			Smaller of (A184 and (BR band (£32,000) + A119) (A166 + A169 + A175 + A177 + A178))		
Income in basic rate band before Dividend Allowance			A187 <input type="text"/>		
			Smaller of A186 and A187		
Dividend Allowance set against dividend income in basic rate			A188 <input type="text"/>		
		Smaller of (A172 minus (A175 + A177)) and ((BR band (£32,000) + A119) minus (A166 + A175 + A177))	A187 minus A188	Smaller of (A197 and + ((BR band (£32,000) + A119) minus A166 + A175 + A177 + A178 + A187))	Smaller of (A204 minus (A207 + A209)) and ((BR band (£32,000) + A119) minus A166 + A175 + A177 + A178 + A187 + A198 + A207 + A209))
Income in basic rate band	A166 <input type="text"/>	A178 <input type="text"/>	A189 <input type="text"/>	A198 <input type="text"/>	A210 <input type="text"/>
		A172 minus (A175 + A177 + A178)	A184 minus A187	A197 minus A198	A204 minus (A207 + A209 + A210)
Income above basic rate band	A167 <input type="text"/>	A179 <input type="text"/>	A190 <input type="text"/>	A199 <input type="text"/>	A211 <input type="text"/>
		A165 minus A166			
		HR band (£118,000) minus A169	HR band (£118,000) minus (A169 + A181)	HR band (£118,000) minus (A169 + A181 + A194)	HR band (£118,000) minus (A169 + A181 + A190 + A201)
Higher rate band available	A168 <input type="text"/>	A180 <input type="text"/>	A191 <input type="text"/>	A200 <input type="text"/>	A212 <input type="text"/>
			Smaller of A190 and A191		
Income in higher rate band before Dividend Allowance			A192 <input type="text"/>		
			Smaller of (A186 minus A187) and A191		
Dividend allowance set against dividend income in higher rate			A193 <input type="text"/>		
	Smaller of A167 and A168	Smaller of A179 and A180	A192 minus A193	Smaller of A199 and A200	Smaller of A211 and A212
Income in higher rate band	A169 <input type="text"/>	A181 <input type="text"/>	A194 <input type="text"/>	A201 <input type="text"/>	A213 <input type="text"/>
	A165 minus (A166 + A169)	A172 minus (A175 + A177 + A178 + A181)	A184 minus (A186 + A189 + A194)	A197 minus (A198 + A201)	A204 minus (A207 + A209 + A210 + A213)
Income in additional rate band	A170 <input type="text"/>	A182 <input type="text"/>	A195 <input type="text"/>	A202 <input type="text"/>	A214 <input type="text"/>
	A166 + A169 + A170	A175 + A177 + A178 + A181 + A182	A186 + A189 + A194 + A195	A198 + A201 + A202	A207 + A209 + A210 + A213 + A214
	A171 <input type="text"/>	A183 <input type="text"/>	A196 <input type="text"/>	A203 <input type="text"/>	A215 <input type="text"/>

# Section 7: Calculate Income Tax due

## Non-savings income

		A166 + A198		A216 x 20%
Basic rate	A216	<input type="text"/>	A217	<input type="text"/>
		A169 + A201		A218 x 40%
Higher rate	A218	<input type="text"/>	A219	<input type="text"/>
		A170 + A202		A220 x 45%
Additional rate	A220	<input type="text"/>	A221	<input type="text"/>

---

## Savings income

		A175 + A207		A222 x 0%
Savings rate	A222	<input type="text"/>	A223	<input type="text"/>
		A177 + A209		A224 x 0%
Nil rate	A224	<input type="text"/>	A225	<input type="text"/>
		A178 + A210		A226 x 20%
Basic rate	A226	<input type="text"/>	A227	<input type="text"/>
		A181 + A213		A228 x 40%
Higher rate	A228	<input type="text"/>	A229	<input type="text"/>
		A182+ A214		A230 x 45%
Additional rate	A230	<input type="text"/>	A231	<input type="text"/>

---

## Dividend income

		From A186		A232 x 0%
Nil rate	A232	<input type="text"/>	A233	<input type="text"/>
		From A189		A234 x 7.5%
Basic rate	A234	<input type="text"/>	A235	<input type="text"/>
		from A194		A236 x 32.5%
Higher rate	A236	<input type="text"/>	A237	<input type="text"/>
		from A195		A238 x 38.1%
Additional rate	A238	<input type="text"/>	A239	<input type="text"/>

---

## Income Tax due

A217 + A219 + A221 + A223 + A227  
+ A229 + A231 + A235 + A237 + A239

A240   
Copy to A241

# Section 8: Calculate Income Tax due after allowances and reliefs

If any box on this page is a minus figure, substitute zero.

## Income Tax due

from A240  
A241

## Other tax reliefs

### Deficiency Relief

from F9 on page  
TCSN 38  
A242

Top Slicing Relief can only apply to gains on life policies. If you've gains on life policies go to Section 16 on page TCSN 35 to calculate any Top Slicing Relief due.

### Top Slicing Relief

from E47 on page  
TCSN 37  
A243

Venture Capital Trust shares  
'Additional information' pages,  
page Ai 2

box 1 A244  A245   $A244 \times 30\%$

Enterprise Investment Scheme  
'Additional information' pages,  
page Ai 2

box 2 A246  A247   $A246 \times 30\%$

Seed Enterprise Investment Scheme  
'Additional information' pages,  
page Ai 2

box 10 A248  A249   $A248 \times 50\%$

Community Investment Tax Relief  
'Additional information' pages,  
page Ai 2

box 3 A250  A251   $A250 \times 5\%$

Social Investment Tax Relief  
'Additional information' pages,  
page Ai 2

box 11 A252  A253   $A252 \times 30\%$   
A242 + A243 + A245  
+ A247 + A249  
+ A251 + A253  
A254

Maintenance and alimony  
'Additional information' pages,  
page Ai 2

box 7 A255

If you or your spouse or civil partner were born before 6 April 1935, go to Section 14 on page TCSN 29 to work out the figure for box A256.

Married Couple's  
Allowance

A256

Married couple's  
surplus allowance

A257

Copy box A257 to 'Tax calculation  
summary' pages box 13

A255 + A256 + A257  
A258   $A258 \times 10\%$   
A259

If any box on this page is a minus figure, substitute zero.

## Marriage allowance transfer

The marriage allowance transfer for the recipient isn't claimed on the Self Assessment tax return but it's included in the Self Assessment tax calculation, if there's a digital claim.

Marriage allowance transfer (£1,100) x 20%

A260

## Notional tax

On gains on life policies

A261  from A204      A262  A261 x 20%

To calculate notional tax on Lloyds dividends complete TCSN18

on Lloyds dividends

A263  from A292

Foreign Tax Credit Relief  
'Foreign' pages, page F 1

box 2

A264  A254 + A259 + A260  
+ A262 + A263

A265  A266  A264 + A265

## Income Tax due after allowances and reliefs

A267  A241 minus A266  
Copy to A268



# Section 9: Calculate tax due after Gift Aid payments and tax credits on dividends

If any box on this page is a minus figure, substitute zero.

## Income Tax due after allowances and reliefs

from A267  
A268

## Gift Aid payments

If you've made Gift Aid payments you must pay Income Tax, at whatever rate, or Capital Gains Tax, at least equal to the basic rate Income Tax treated as having been deducted. The charity receiving payments from you can reclaim that Income Tax from us. We must make sure you pay sufficient tax to 'cover' the tax repaid to the charity. If you've not paid enough it may be necessary to restrict your personal allowances so more income is charged to tax or we may ask you to pay more. Boxes A269 to A275 compare the tax charged on your income with the tax treated as deducted from your Gift Aid payments.

Don't include pence in boxes A269 and A270. Round down the figure in each of these boxes to the nearest whole pound.

from A115  
A269

A269 x 20%  
A270

If you completed box 1 on the tax return, page TR 5 (the total amount of Child Benefit received), go to Section 20 on page TCSN 42 to work out the figure for box A271.

## Tax charge on Child Benefit

from J8 on page  
TCSN 42  
A271

## Capital Gains Tax

from G41 on page  
TCSN 40  
A272

A271 + A272  
A273

A270 minus A273  
A274

## Income Tax due

Larger of boxes  
A268 and A274  
A275

## Tax due on annuity payments and royalty payments

'Additional information' pages,  
page Ai 2 (Other tax reliefs)

box 4 x 100/80

A276

'Additional information' pages, page Ai 2  
(Share schemes and employment lump sums)

box 15 x 100/80

A277

A276 + A277  
A278

A278 x 20%  
A279

A275 + A279  
A280

## Calculation notional tax and tax credits on Lloyds and Trusts dividends

If any box on this page is a minus figure, substitute zero.

### Lloyd's dividends

'Lloyd's underwriters' pages boxes 9 + 10 **A281**

### Notional tax and tax credits

'Lloyd's underwriters' pages boxes 6 + 7 + 8 **A282**

'Lloyd's underwriters' pages boxes 15 + 16 + 17 **A283**

'Lloyd's underwriters' pages box 19 **A284**

A283 minus A284

**A285**

A282 + A285

**A286**

'Lloyd's underwriters' pages box 52 **A287**  **A288**

smaller of  
A286 and A287

from A136 smaller of  
A288 and A289

**A289**

**A290**

smaller of  
A291 and A290 x 10%

'Lloyd's underwriters' pages box 7 **A291**  **A292**

Copy to A263

smaller of  
A287 and A289

A293 minus A290

**A293**

**A294**

smaller of  
A281 and A294

A295 x 10%

**A295**

**A296**

A280 minus A296

**A297**

Copy to A295

### Income Tax due after dividend tax credits

# Section 10: Calculate tax taken off

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

'Employment' pages	box 2	A298 <input type="text"/>
'Ministers of religion' pages	box 39	A299 <input type="text"/>
Tax return, page TR 3	boxes 10 + 12 + 14	A300 <input type="text"/>
		This box can be negative
		A298 + A299 + A300
Total tax deducted under PAYE		A301 <input type="text"/>
Outstanding debt included in your tax code for 2016-17		A302 <input type="text"/>
Your 2016-17 tax code may have been adjusted to collect money that you owe. Look at your 2016-17 PAYE Coding Notice. If we have made such an adjustment, it will show as 'Outstanding debt'. Copy that figure into box A302.		Copy box A302 to 'Tax calculation summary' pages box 9
		smaller of A301 and A302
The amount of PAYE tax set against the outstanding debt		A303 <input type="text"/>
		A301 minus A303
Remaining PAYE tax that can be used in this calculation		A304 <input type="text"/>
'Self-employment (short)' pages	box 38	A305 <input type="text"/>
'Self-employment (full)' pages	boxes 81 + 82	A306 <input type="text"/>
'Lloyd's underwriters' pages	boxes 4 + 14	A307 <input type="text"/>
'Partnership (short)' pages	boxes 30 + 31	A308 <input type="text"/>
'Partnership (full)' pages	boxes 77 + 78 + 79	A309 <input type="text"/>
'UK property' pages	box 21	A310 <input type="text"/>
'Foreign' pages	boxes 3 + 5 + 8 + 10 + 12 + 29 + 40	A311 <input type="text"/>
'Trusts etc' pages	box 15	A312 <input type="text"/>
'Residence, remittance basis etc' pages	boxes 21 + 22	A313 <input type="text"/>
Tax return, page TR 3	box 19	A314 <input type="text"/>
'Additional information' pages, Ai 1	boxes 2 + 10	A315 <input type="text"/>
'Additional information' pages, Ai 2 (Share schemes and employment lump sums)	boxes 6	A316 <input type="text"/>
		Total of boxes A304 to A316
		A317 <input type="text"/>

If any box on this page is a minus figure, substitute zero.

Tax taken off from other sections of this Working Sheet.

A36 x 20%  
A318

A37 x 45%  
A319

A39 x 22%  
A320

A55 x 20%  
A321

A56 x 45%  
A322

A59 x 20%  
A323

A71 x 7.5%  
A324

A72 x 38.1%  
A325

total of boxes A318 to A325  
A326

**Total tax paid at source**

A317 + A326  
A327   
Copy to box A339

# Section 11: Calculate the amount of tax due for 2016-17

If any box on this page is a minus figure, substitute zero.

## Income Tax due

If you're self-employed, in a business partnership or are a Lloyd's underwriter, complete Section 15 starting on page TCSN 32 to work out the figure for box A329.

Class 4 National Insurance contributions

from D18 on page TCSN 32

A329

Copy box A329 to 'Tax calculation summary' pages box 4

Class 2 National Insurance contributions

from D19 on page TCSN 33

A330

Copy box A330 to 'Tax calculation summary' pages box 4.1

from A297

A328

A328 + A329 + A330

A331

## Income Tax, Class 2 and Class 4 National Insurance contributions

If you've to pay tax under PAYE, we try to make your tax code match your circumstances so you pay the right amount of tax during the year. But your 2016-17 tax code may have been adjusted to collect tax you owe for earlier years. Look at your 2016-17 PAYE Coding Notice. If we have made such an adjustment, it will include an 'amount of underpaid tax for earlier years'. Copy that figure into box A332.

Underpaid tax for earlier years included in your 2016-17 tax code

A332

Copy box A332 to 'Tax calculation summary' pages box 7

Tax charge on Child Benefit

from J8 on page TCSN 42

A333

If you put 'X' in box 1 of the Student Loan repayments boxes on page TR 5 of the tax return, go to Section 21 starting on page TCSN 43 to work out the figure for box A334.

Student Loan repayment due

from K40 on page TCSN 45

A334

Copy box A334 to 'Tax calculation summary' pages box 3

If you completed 'Additional information' pages, page Ai 4 (Pension savings tax charges boxes), use Helpsheet 345, 'Pensions - tax charges on any excess' or Helpsheet 346, 'Pension savings tax charges' to work out the figure for box A335.

Pension savings tax charges

A335

Copy box A335 to 'Tax calculation summary' pages box 6

If you completed box 8 on the tax return, page TR 3 (State Pension lump sum), go to Section 19 on page TCSN 41 to work out the figure for box A336.

State Pension lump sum

from H3 on page TCSN 41

A336

If you completed the 'Capital gains summary' pages go to Section 18 starting on page TCSN 39 to work out the figure for box A337.

## Capital Gains Tax

from G41 on page TCSN 40

A337

Copy box A337 to 'Tax calculation summary' pages box 5

A331 + A332 + A333 + A334  
+ A335 + A336 + A337

A338

If any box on this page is a minus figure, substitute zero.

## Total tax taken off at source

from A327  
A339

Box A340: If, because of a change in your circumstances, your 2016-17 tax code was reduced during the year to 5 April 2017, you may have paid too little tax for the time before your code was reduced. Look at your 2016-17 PAYE Coding Notice for the message: 'Our estimate of the underpayment for the earlier part of the year is £xxxxxx. We'll normally collect any underpayment through your Self Assessment balancing payment. This will be calculated when your tax return for the year is processed'. But if you asked for this tax to be collected through your tax code for 2017-18, enter the amount in box A340.

2016-17 underpaid tax included in 2017-18 tax code

A340   
Copy box A340 to 'Tax calculation summary' pages box 8

### If A338 is larger than A341

Total Tax, Student Loan repayments and Class 4 NICs due

A339 + A340  
A341

A338 minus A341  
A342

Copy box A342 to 'Tax calculation summary' pages box 1

### If A341 is larger than A338

Income Tax overpaid

A341 minus A338  
A343

Copy box A343 to 'Tax calculation summary' pages box 2

You can now use Section 12 on page TCSN 23 if you want to work out what you have to pay us by 31 January 2018, or what we have to pay you.

# Section 12: Calculate the amount to pay by 31 January 2018

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

A342 minus A343  
A344   
This box can be negative

Tax refunded or set off  
Tax return, page TR 5  
box 1  
A345

There may be an adjustment needed to increase your tax for 2016-17 because you're claiming averaging for farmers and creators of literary or artistic work, or you're claiming to pay tax on your post-cessation receipts by reference to the year your business ceased.

Calculate the difference between the actual liability for the earlier year and the liability that would have arisen for the earlier year if the averaged profit or post-cessation receipts had been included in the return for that year. The adjustment relates to 2016-17 even though it is calculated by reference to the circumstances of the earlier year. If you need help, ask us or your tax adviser. Enter the amount in box A346.

Increase in tax from adjustment  
to earlier years  
A346   
Copy box A346 to 'Tax calculation summary' pages box 14

(A344 + A345 + A346) minus A314

**Total due**  
A347   
This box can be negative

There may be an adjustment needed to decrease your tax for 2016-17, calculated by reference to an earlier year, because you're claiming loss relief calculated by reference to your income or capital gains for an earlier year or years, or you're claiming averaging for farmers and creators of literary or artistic work.

Don't include losses for which you've previously claimed relief. Calculate the difference between the actual liability for the earlier year and the liability that would have arisen for the earlier year if the loss, averaged profits or pension payments had been included in the return for that year. Enter the amount in box A348. If you need help, ask us or your tax adviser.

Decrease in tax from adjustment  
to earlier years  
A348   
Copy box A348 to 'Tax calculation summary' pages box 15

If you wish to claim tax relief now for a 2017-18 income loss, or certain 2017-18 capital losses, by reference to an earlier year, for example, 2016-17 (often called 'carrying back' a loss), you should have provided full details of your claim in the 'Additional information' box, box 21 on page Ai 4 of the 'Additional information' pages. If you've not given full details in that box, you must use the 'Any other information' box, box 19 on page TR 7 of your tax return.

Recalculate your 2016-17 liability taking into account the loss. The difference between that figure and box A342 or A343 is the amount of your tax relief for the 2017-18 loss. Enter it in box A349. A credit for this amount can be set against the total tax due for 2016-17. In some cases where we enquire into your claim, any credit may not be available before the closure of the enquiry. If you need help, ask us or your tax adviser.

Next year's repayment claimed now

A349

Copy box A349 to 'Tax calculation summary' pages box 16

Look at your Statements of Account (if you've never had a Statement of Account it's unlikely you've paid anything towards your 2016-17 tax bill yet).

Payments or credits that have been made towards your 2016-17 payments on account

A350

Any other payments or credits not already included in boxes A348, A349, or A350 that have been made towards your 2016-17 tax bill

A351

If you have a tax code and your tax return is received by 31 October 2017, you may be able to have the tax you owe collected through your tax code for 2018-19.

A347 minus  
(A350 + A330)

A352

This box can be negative

Tax due minus payments or credits and Class 2

If box A352 is positive and is less than £3,000 and you want this included in your 2018-19 tax code, copy the figure in box A352 to box A353; if not, leave box A353 blank.

Amount that can be coded out

A353

A348 + A349 + A350 +  
A351 + A353

Adjustments, payments and coded out

A354

This box can be negative

### Tax due for 2016-17

If box A355 is positive, this is the tax you owe. If box A355 is negative, this is the tax we owe you.

A347 minus A354  
A355

This box can be negative

## Payments on account

If box A356 is less than £1,000 you don't have to make payments on account for 2017-18; don't complete boxes A357 to A359. Enter '0' in box A361 and complete box A362

A342 minus  
(A334 + A337 + A353)

A356

This box can be negative

If more than 80% of your tax bill for 2016-17 is met from tax taken off at source (that is, if box A356 is less than box A358) you don't need to make payments on account for 2017-18. Enter zero '0' in box A361 and complete box A362.

A262 + A237 + A239 + A263  
+ A331 + A333 + A335 + A336

A357

A357 x 20%

A358

A356 x 50%

Amount of each payment on account

A359



## Claim to reduce payments on account

You may want to reduce your payments on account for 2017–18 (including reducing to nil) if you expect:

- your 2017–18 income to be lower than 2016–17
- your allowances or reliefs to be higher
- more of your 2017–18 income will be taxed at source, because
  - it will be taxed under PAYE
  - it will be covered by subcontractor deductions
  - you will have more savings income

If you do want to reduce your payments on account, you must make a reasonable estimate of the difference between the Income Tax you expect to pay in 2017–18 and your Income Tax on this return. You can reduce each of your payments by half this difference.

In box 11 of the 'Tax calculation summary' pages enter the amount of each reduced payment on account (including the pence), or nil, if appropriate, and put 'X' in box 10. Give your reason for reducing your payments in box 17. If you decide later that your reduced payments are still too high, write to us saying why you're claiming to reduce again. Make sure the payments you make by 31 January 2018 and 31 July 2018 will add up to your best estimate of your tax bill for 2017–18.

If your 2 payments on account turn out to be different from your 2016–17 tax bill and if you've paid:

- more than you needed to, we'll credit you with interest
- less than you needed to, we'll charge you interest

Your 2 payments on account should be the smaller of the actual Income Tax and Class 4 NICs due (net of tax deducted at source and tax credits on dividends) for 2016–17 or 2017–18. If you've been careless or fraudulent in claiming to reduce your payments on account, we may charge you a penalty. If you decide later that you have reduced too much, you can revise your claim upwards and/or pay more in line with your revised estimate. But if you don't make a claim, we may allocate additional amounts paid to other outstanding liabilities.

Amount of reduced payments on account

A360

Copy box A360 to 'Tax calculation summary' pages box 11, and complete 'Tax calculation summary' pages box 10

A361

Smaller of  
A359 and A360

### The amount due by 31 January 2018

If box A362 is positive, this is the tax you owe.

If box A362 is negative, this is the tax we owe you.

A362

A355 + A361

This box can be negative

Please note that if you make any payment towards your 2016–17 tax bill between now and 31 January 2018, and that payment isn't included in box A350 or A351, reduce the figure in box A362 by the amount of that payment. If 2016–17 payments on account were not paid by their due dates (31 January 2017 and 31 July 2017), interest may also be due.

# Confirmation of where boxes on this Working Sheet go to on the 'Tax calculation summary' pages

- 1 **Total tax, Student Loan repayment and Class 4 NICs due before any payments on account**  
If the result of your calculation is that you owe tax (there is a figure in box A342), copy the figure from box A342 to box 1 on the 'Tax calculation summary' pages.
- 2 **Total tax, Student Loan repayment and Class 4 NICs overpaid**  
If the result of your calculation is that you overpaid tax (there is a figure in box A343), copy the figure from box A343 to box 2 on the 'Tax calculation summary' pages.
- 3 **Student Loan repayment due**  
If you completed the Income Contingent Student Loan notification box (Student Loan repayments box 1 on page TR 5 of your tax return), copy the figure from box A334 to box 3 on the 'Tax calculation summary' pages. Don't include pence in this box; round down the amount to the nearest whole pound.
- 4 **Class 4 NICs due**  
If you're self-employed, in a business partnership or are a Lloyd's underwriter you may have to pay Class 4 NICs. Copy the figure from box A329 to box 4 on the 'Tax calculation summary' pages.
- 4.1 **Class 2 NICs due**  
If you're self-employed, in a business partnership or are a Lloyd's underwriter you may have to pay Class 2 NICs. Copy the figure from box A330 to box 4.1 on the 'Tax calculation summary' pages.
- 5 **Capital Gains Tax due**  
If you completed the 'Capital gains summary' pages, copy the figure from box A337 to box 5 on the 'Tax calculation summary' pages.
- 6 **Pension charges due**  
If you completed the Working Sheet in Helpsheet 345, 'Pensions – tax charges on any excess' or Helpsheet 346, 'Pension savings tax charges', copy the figure from box A335 to box 6 on the 'Tax calculation summary' pages.
- 7 **Underpaid tax for earlier years included in your tax code for 2016–17**  
If you pay tax under PAYE and your 2016–17 PAYE Coding Notice has an entry for 'amount of underpaid tax for earlier years', copy the figure from box A332 to box 7 on the 'Tax calculation summary' pages.
- 8 **Underpaid tax for 2016–17 included in your tax code for 2017–18**  
If you pay tax under PAYE and we reduced your tax code in 2016–17 and you asked for any unpaid tax to be collected through your tax code for 2017–18, copy the figure from box A340 to box 8 on the 'Tax calculation summary' pages.
- 9 **If you're claiming to reduce your 2017–18 payments on account**  
Put 'X' in box 10 if you're making a claim to reduce payments on account and give the reason for the reduction in box 17. You can be charged interest and penalties if you reduce your payments on account by too much. Please read the notes on page TCSN 25.
- 10 **Your first payment on account for 2017–18**  
If you're claiming to reduce your 2017–18 payments on account, copy the figure from box A360 to box 11 on the 'Tax calculation summary' pages.

- 11 **Blind person's surplus allowance you can have, and the amount of married couple's surplus and allowance you can have**
- 12 If your spouse or civil partner did not have enough income in the year ended 5 April 2017 to use any or all of their Married Couple's Allowance or Blind Person's Allowance (if due), you can ask for the surplus to be transferred to you. If you're unsure whether you can get surplus allowances from your spouse or civil partner, ask us or your tax adviser.
- If you've agreed an amount that can be transferred enter any blind person's surplus allowance in box 12, and married couple's surplus allowance in box 13 on the 'Tax calculation summary' pages.
- 13 If the amount of tax due for 2016–17 is affected by adjustments to other tax years,  
to read the notes on page TCSN 23.
- 15
- copy the figure from box A346 to box 14
  - copy the figure from box A348 to box 15
  - copy the figure from box A349 to box 16

**If you need to fill in any of the boxes on pages TCSN 28 to TCSN 45, the Working Sheet on the preceding pages should already have directed you to them.**

Briefly, the next few pages cover:

- age-related Personal Allowance and Married Couple's Allowance
- working out Class 4 National Insurance contributions
- Top Slicing Relief if any gains on life policies have made you liable to the higher rate
- working out Capital Gains Tax
- working out the tax charge on Child Benefit
- working out Student Loan repayments

# Section 13: Calculate Personal Allowance due if your income is more than £100,000

If any box on this page is a minus figure, substitute zero.

## Income for allowances

Adjusted net income

from A119  
B1

Age-related Personal Allowance depends on your date of birth. If you were born after 5 April 1938 but your spouse or civil partner was born before 6 April 1935 you will need the figures from box B4 when you work out Married Couple's Allowance.

Income limit for Personal Allowance

B2

B1 minus B2  
B3

Personal Allowance

B4

B3 x 50%  
B5

Reduced Personal Allowance

B4 minus B5  
B6

Copy to box A120

# Section 14: Calculate age-related Married Couple's Allowance due

If any box on this page is a minus figure, substitute zero.

Work out Married Couple's Allowance if you, or your spouse, or your civil partner (or a former wife you were married to in 2016–17) were born before 6 April 1935.

If you're the husband (and you married before 5 December 2005), or the spouse or civil partner with the higher income, use boxes C1 to C15 to work out Married Couple's Allowance.

If you're the wife (who married before 5 December 2005) and your husband has transferred Married Couple's Allowance to you, go to box C16.

If you're the spouse or civil partner with the lower income and your spouse or civil partner (with the higher income) has transferred Married Couple's Allowance to you, go to box C16.

## Table 1

Date of birth of the elder of you, your spouse, your civil partner or former wife or former civil partner	Maximum Married Couple's Allowance
After 5 April 1935	0
Before 6 April 1935	£8,355

Enter the maximum Married Couple's Allowance from Table 1	C1	<input type="text"/>
		from B1
Adjusted net income	C2	<input type="text"/>
Income limit	C3	<b>£27,700</b>
	C4	C2 minus C3 <input type="text"/>
	C5	C4 x 50% <input type="text"/>
	C6	from B4 <input type="text"/>
	C7	C5 minus C6 <input type="text"/>
	C8	C1 minus C7 <input type="text"/>
	C9	higher of C8 and £3,220 <input type="text"/>

Copy to A256 on page TCSN 15 unless you were married or registered this year or unless your spouse or civil partner is getting half or all of the allowance

If any box on this page is a minus figure, substitute zero.

## Calculate reduced Married Couple's Allowance due

If your marriage or civil partnership registration was after 5 May 2016, and either you or your spouse, or civil partner were born before 6 April 1935, work out reduced Married Couple's Allowance due.

**Table 2**

Date of marriage or civil partnership registration between:	Month
Before 6 May 2016	0
6 May 2016 to 5 June 2016	1
6 June 2016 to 5 July 2016	2
6 July 2016 to 5 August 2016	3
6 August 2016 to 5 September 2016	4
6 September 2016 to 5 October 2016	5
6 October 2016 to 5 November 2016	6
6 November 2016 to 5 December 2016	7
6 December 2016 to 5 January 2017	8
6 January 2017 to 5 February 2017	9
6 February 2017 to 5 March 2017	10
6 March 2017 to 5 April 2017	11
After 5 April 2017	12

Select month from Table 2

C10

C9 x C10

C11

C11 divided by 12

C12

C9 minus C12

C13

Copy to A256 on page TCSN 15  
unless your spouse or civil  
partner is getting half or all  
of the allowance

If any box on this page is a minus figure, substitute zero.

If you're the wife, or spouse or civil partner with the lower income, use boxes C14 to C18 to work out the amount of Married Couple's Allowance that can be transferred to you.

If you're the husband, or spouse or civil partner with the higher income, use boxes C14 to C19 if you want your spouse or civil partner to receive half or all of the allowance.

### Table 3: From the Married Couple's Allowance box on 'Additional information' pages, page Ai 3

If there is an 'X' in box 3 or box 6	£1,610
If there is an 'X' in box 4 or box 7	£3,220
None of the above	0

Only half or all of the minimum Married Couple's Allowance of £3,220 can be transferred.

Select amount from Table 3

C14

Select month from Table 2

C15

C14 x C15

C16

C16 divided by 12

C17

If you're the wife, or spouse or civil partner with the lower income, complete box C18

C14 minus C17

C18

Copy to A256 on TCSN 15

If you're the husband, or spouse or civil partner with the higher income, complete box C19

C13 minus C18

C19

Copy to A256 on TCSN 15

# Section 15: Calculate Class 2 and Class 4 NICs due

## Class 4 NICs

Complete this section if you completed the 'Self-employment (short)' pages, 'Self-employment (full)' pages, 'Lloyd's underwriters' pages, 'Partnership (short)' pages or 'Partnership (full)' pages. If any box on this page is a minus figure, substitute zero.

'Self-employment (short)' pages	box 31	D1	<input type="text"/>	
'Self-employment (full)' pages	box 76	D2	<input type="text"/>	
'Lloyd's underwriters' pages	box 52	D3	<input type="text"/>	
'Partnership (short)' pages	box 20	D4	<input type="text"/>	
'Partnership (full)' pages	box 20	D5	<input type="text"/>	
Total profits for Class 4 NICs		D6	<input type="text"/>	Total of D1 to D5

## Adjustment to Class 4 NICs profits

'Self-employment (full)' pages	box 102	D7	<input type="text"/>	
'Lloyd's underwriters' pages	box 65	D8	<input type="text"/>	
'Partnership (short)' pages	box 27	D9	<input type="text"/>	
'Partnership (full)' pages	box 27	D10	<input type="text"/>	
Total Class 4 NICs adjustments		D11	<input type="text"/>	Total of D7 to D10
Total profit less adjustment		D12	<input type="text"/>	D6 minus D11
Profit on which Class 4 NICs is due		D13	<input type="text"/>	D12 minus £8,060

		D14	<input type="text"/>	smaller of box D13 and £34,940	D15	<input type="text"/>	D14 x 9% (max £3,144.60)
		D16	<input type="text"/>	D13 minus D14	D17	<input type="text"/>	D16 x 2%
Class 4 NICs due		D18	<input type="text"/>				D15 + D17

Copy to A329 on page TCSN 21



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

If you've paid Class 1 National Insurance complete the R100 calculation overleaf.

If the amount of Class 4 due in D32 is less than the amount in box D18 copy the figure to D18.

## Class 2 NICs

You pay Class 2 contributions if you're self-employed. Class 2 contributions are £2.80 a week, or £3.45 for share fishermen, for 2015-16. If your profits (D12) are below £5,965 for 2015-16, you can elect to pay Class 2 NICs voluntarily.

D19

If any box on this page is a minus figure, substitute zero.

## Class 4 calculation following Regulation 100, SS(C)R 2001

So that a person with earnings from both an employment and self-employment does not pay considerably more National Insurance than a person who has a similar level of earnings but from only one employment, the Class 4 NICs payable is sometimes restricted.

NIM24175 sets out the calculation method for determining the maximum amount of Class 4 NICs.

Depending upon the level of a contributor's profits and the amount of Class 1 and 2 NICs paid, the maximum amount of Class 4 NICs due will vary. All contributors who are liable to pay both Class 1 and Class 4 NICs will be required to pay either:

- Class 4 NICs at the main Class 4 NICs percentage only
- a mixture of Class 4 NICs at the main Class 4 NICs percentage and the additional Class 4 NICs percentage
- Class 4 NICs at the additional Class 4 NICs percentage only

Profit on which Class 4 NICs is due

from D13  
D20

Enter earnings subject to Class 1 NICs from all employments, column 1c from P60 (earnings from PT to UAP) + column 1d from P60 (earnings from UAP to UEL)

D21

Earnings from PT to UEL at primary percentage

D21 x 12%  
D22

### Step 1 and step 2

Subtract the lower profits limit (£8,060) from the upper profits limit (£43,000) for the year. Multiply the result by 9%. This is £3,144.60

D23 **£3,089.25**

### Step 3

Add to the result of step 2, 53 weeks Class 2 NICs at the rate in force for the year, usually £148.40. For share fishermen it will be £182.85

D24

D23 + D24  
D25

### Step 4

Subtract from the result of step 3 the total amount of any Class 2 NICs and any Class 1 NICs at the main primary percentage that the contributor has paid

D25 minus (D19 + D22)  
D26

If the result of step 4 (D26) is a positive value and exceeds the aggregate of:

- primary Class 1 NICs payable at the main percentage (D22)
- Class 2 NICs (D19)
- Class 4 NICs payable at the main Class 4 NICs percentage that you would have paid if no maximum existed (D13 x 9%)

the result of this step is the maximum amount of Class 4 NICs that you're liable to pay. There's no need to proceed to any further steps.

If D26 is lower than D18 copy D26 to D18, if not, retain the lower figure in D18.

If the above doesn't apply complete steps 5 to 9.

#### Step 5

Multiply the result of step 4 by 100/9

D26 x 100/9

D27	<input type="text"/>
-----	----------------------

#### Step 6

Subtract the lower profits limit from the lesser of the upper profits limit and the contributor's actual amount of profits for the year

lower of (D12 or £43,000)  
minus (£8,060)

D28	<input type="text"/>
-----	----------------------

This box can be negative

#### Step 7

Subtract the result of step 5 from the result of step 6.  
If the result of this is a negative value it is treated as nil

D28 minus D27

D29	<input type="text"/>
-----	----------------------

#### Step 8

Multiply the result of step 7 by 2%

D29 x 2%

D30	<input type="text"/>
-----	----------------------

#### Step 9

Multiply the amount by which the profits and gains for the year exceed the upper profits limit by 2%

(D12 minus £43,000)  
x 2%

D31	<input type="text"/>
-----	----------------------

The maximum amount of Class 4 NICs payable is the aggregate of steps 4, 8 and 9.  
If D32 is lower than D18 copy D32 to D18

D26 + D30 + D31

D32	<input type="text"/>
-----	----------------------

# Section 16: Calculate Top Slicing Relief

Complete this section if you've gains from life policies.  
If any box on this page is a minus figure, substitute zero.

Total income			E1	<input type="text"/>	from A81
Lump sum payments	E2	<input type="text"/>			from A44
'UK property' pages	E3	<input type="text"/>	E4	<input type="text"/>	E2 + E3 box 22
			E5	<input type="text"/>	E1 minus E4
Total allowances and deductions	E6	<input type="text"/>			from A125
Charitable giving	E7	<input type="text"/>	E8	<input type="text"/>	from A108 E6 minus E7
Taxable income for top slicing			E9	<input type="text"/>	E5 minus E8
Basic rate limit	E10	<input type="text" value="£32,000"/>			
Paying personal pensions	E11	<input type="text"/>	E12	<input type="text"/>	from A116 E10 + E11
Amount due at higher rates			E13	<input type="text"/>	E9 minus E12

If box E13 is zero, no Top Slicing Relief is due. Copy '0' to box A243 on page TCSN 15.  
If you've capital gains continue to box E21, otherwise ignore boxes E14 to E47.

			E14	<input type="text" value="£118,000"/>	
Amount due at higher rate	E15	<input type="text"/>	E16	<input type="text"/>	smaller of E13 and E14 E15 x 40%
Amount due at additional rate	E17	<input type="text"/>	E18	<input type="text"/>	E13 minus E15 E17 x 45%
			E19	<input type="text"/>	E16 + E18

If any box on this page is a minus figure, substitute zero.

<b>Gains on life policies</b>  <b>Column X: Copy from boxes</b> 'Foreign' pages box 43, 'Additional information' pages, page Ai 1 (Life insurance gains) boxes 4, 6 and 8, or the 'Additional information' box, box 21 on page Ai 4	<b>Number of years</b>  <b>Column Y: Copy from boxes</b> 'Foreign' pages box 44, 'Additional information' pages, page Ai 1 (Life insurance gains) boxes 5, 7 and 9, or the 'Additional information' box, box 21 on page Ai 4	<b>Gains on life policies                      divided by                      number of years</b>  <b>X divided by Y</b>
X <input type="text"/>	Y <input type="text"/>	Z <input type="text"/>
X <input type="text"/>	Y <input type="text"/>	Z <input type="text"/>
X <input type="text"/>	Y <input type="text"/>	Z <input type="text"/>
X <input type="text"/>	Y <input type="text"/>	Z <input type="text"/>
X <input type="text"/>	Y <input type="text"/>	Z <input type="text"/>
X <input type="text"/>	Y <input type="text"/>	Z <input type="text"/>
Total of column above <b>E20</b> <input type="text"/>		Total of column above <b>E21</b> <input type="text"/>

Higher rates liability on full gain(s)

	Lower of E17 and E20	E22 x 45%
Additional rate full gain	<b>E22</b> <input type="text"/>	<b>E23</b> <input type="text"/>
Remaining gain	E20 minus E22	
	<b>E24</b> <input type="text"/>	
Higher rate full gain	Lower of E15 and E24	E25 x 40%
	<b>E25</b> <input type="text"/>	<b>E26</b> <input type="text"/>
		E23 + E26
	<b>E27</b> <input type="text"/>	<b>E27</b> <input type="text"/>
	E22 + E25	E28 x 20%
	<b>E28</b> <input type="text"/>	<b>E29</b> <input type="text"/>
		E27 minus E29
		<b>E30</b> <input type="text"/>

If any box on this page is a minus figure, substitute zero.

		E5 + E21
Higher rates due on sliced gain(s)	E31	<input type="text"/>
		E31 minus E20
	E32	<input type="text"/>
		E32 minus E8
	E33	<input type="text"/>
		E33 minus E12
Income in higher rate bands	E34	<input type="text"/>
		Lower of E21 and E34
Sliced gain in higher rate bands	E35	<input type="text"/>
		E34 minus E35
Other income in higher rate bands	E36	<input type="text"/>
		E15 minus E36
Unused higher rate bands	E37	<input type="text"/>

If box E37 is zero, no Top Slicing Relief is due.  
Copy '0' to box A243 on page TCSN 15 and ignore boxes E38 to E47.

		Lower of E35 and E37		E38 x 40%
	E38	<input type="text"/>		E39
		E35 minus E38		E40 x 45%
	E40	<input type="text"/>		E41
				E39 + E41
				E42
				E35 x 20%
				E43
				E42 minus E43
Liability for 1 year				E44
		E20 divided by E21		E44 x E45
Liability for all years	E45	<input type="text"/>		E46
				E30 minus E46
Top Slicing Relief due				E47

Copy to box A243  
on page TCSN 15

# Section 17: Calculate Deficiency Relief

Complete this section if you're claiming Deficiency Relief.  
If any box on this page is a minus figure, substitute zero.

## Allocate Deficiency Relief to dividends in the higher rate band

### Deficiency Relief

'Additional information' pages,  
page Ai 1 (Life insurance gains)

box 11

F1

from A192

F2

Smaller of F1 and F2

F3

F3 x 25%

F4

Dividends in higher rate band

Amount moved to lower rate band

Tax adjustment

---

## Allocate Deficiency Relief to savings and non-savings in the higher rate band

Remaining Deficiency Relief

F5

F1 minus F3

Income in higher rate band

F6

A168 + A180 +  
A202 + A214

Lower of F5 and F6

Amount moved to the basic rate band

F7

F7 x 20%

Tax adjustment

F8

### Tax relief due

F9

F4 + F8

Copy to box A242 on  
page TCSN 15

# Section 18: Calculation Capital Gains Tax due

If any box on this page is a minus figure, substitute zero.

All the boxes on this page are from 'Capital gains summary' pages, with the exception of Foreign Tax Credit Relief at G53 which is from the 'Foreign' pages. If the amount in 'Capital gains summary' pages box 9 is more than 0 (zero) enter the amount in box G2, if less than 0 (zero) enter 0 in G2 and enter the amount from box 9 in box G13 (note this must be entered as a positive figure).

	Residential property and carried interest	Non-resident Capital Gains Tax	Other gains	Gains that qualify for Entrepreneurs Relief	
Total gains	box 6 G1 <input type="text"/>	box 9 G2 <input type="text"/>	boxes (17 minus 50) + 26 + 34 G3 <input type="text"/>	box 50 G4 <input type="text"/>	
Losses brought forward and used in-year	box 45 G5 <input type="text"/>	G5 minus G1 G6 <input type="text"/>	G5 minus (G1 + G2) G7 <input type="text"/>	G5 minus (G1 + G2 + G3) G8 <input type="text"/>	
Gains after losses brought forward	G1 minus G5 G9 <input type="text"/>	G2 minus G6 G10 <input type="text"/>	G3 minus G7 G11 <input type="text"/>	G4 minus G8 G12 <input type="text"/>	
Losses	box 9 G13 <input type="text"/>				
Losses	boxes 19 + 27 + (35 minus (41 + 43)) G14 <input type="text"/>				
Income losses of 2016-17 set against gains	box 46 G15 <input type="text"/>				
Total losses	G13 + G14 + G15 G16 <input type="text"/>		G16 minus (G9 + G10) G17 <input type="text"/>	G16 minus (G9 + G10 + G11) G18 <input type="text"/>	
Gains after losses	G9 + G10 minus G16 G19 <input type="text"/>		G11 minus G17 G20 <input type="text"/>	G12 minus G18 G21 <input type="text"/>	
Attributed gains			box 18 G22 <input type="text"/>		
Total gains after losses			G20 + G22 G23 <input type="text"/>		
Annual Exempt Amount	G24 <input type="text" value="£11,100"/>		G24 minus G19 G25 <input type="text"/>	G25 minus G28 G26 <input type="text"/>	
Gains after Annual Exempt Amount and losses	G19 minus G24 G27 <input type="text"/>		G23 minus G25 G28 <input type="text"/>	G21 minus G26 G29 <input type="text"/>	
Gains chargeable at 10%					G29 x 10% G30 <input type="text"/>

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

<b>Taxable income</b>									
If you've gains from life policies then copy E21 to G32, otherwise enter zero (0) in G32.									
Annualised gains									
If you've gains from life policies then copy E20 to G34, otherwise enter zero (0) in G34.									
Total life policy gains									
<b>Deficiency Relief</b>									
Basic rate band									
Basic rate band available to capital gains									
Available unused basic rate band									
Gains chargeable at 18%									
Gains chargeable at 28%									
Available Basic Rate Band after Non-resident Capital Gains Tax									
Gains chargeable at 10%									
Gains chargeable at 20%									
Capital Gains Tax due on all gains									
<b>Capital Gains Tax adjustments</b>									
'Capital gains summary' pages	box 51								
Revised Capital Gains Tax charged									
<b>Foreign Tax Credit Relief</b>									
'Foreign' pages	box 39								
Capital Gains Tax minus Foreign Tax Credit Relief									
<b>Additional liability from trusts</b>									
'Capital gains summary' pages	box 52								
Capital Gains Tax due									

Copy to box A272 on page TCSN 17 and copy to box A337 on page TCSN 21



# Section 19: Calculate tax due on State Pension paid as a lump sum

Complete this section if you completed box 8 on the tax return, page TR 3 (State Pension lump sum).

## State Pension lump sum

Tax return, page TR 3

box 9

H1

If box A159 on page TCSN 12 is greater than £118,000 then enter 45% in box H2.  
If box A159 on page TCSN 12 is greater than £32,000 then enter 40% in box H2.  
If box A159 is zero, enter zero (0) in box H2.  
Otherwise, enter 20% in box H2.

H2

H1 x H2

H3

Copy to box A336 on page TCSN 21

# Section 20: Calculate tax due on Child Benefit payments

Complete this section if you completed box 1 on the tax return, page TR 5 (the total amount of Child Benefit received) and your income (from box A81) is over £50,000.

If any box on this page is a minus figure, substitute zero.

Adjusted net income for Child Benefit tax charge			J1	<input type="text"/>	from A119	
Child Benefit income limit			J2	<input type="text" value="£50,000"/>		
Adjusted net income in excess of Child Benefit income limit			J3	<input type="text"/>	J1 minus J2	
			J4	<input type="text"/>	J3 x 1%	
High Income Child Benefit Charge Tax return, page TR 5	box 1	J5	<input type="text"/>	J6	<input type="text"/>	J5 x 1%
				J7	<input type="text"/>	J4 x J6
Tax charge on Child Benefit			J8	<input type="text"/>		smaller of J5 and J7

Copy box J8 to  
box A271 on page TCSN 17  
and box A333 on page TCSN 21

# Section 21: Calculate Student Loan repayments

Complete this section if you completed the Income Contingent Student Loan notification box (Student Loan repayments in box 1) on page TR 5 of your tax return. If any box on this page is a minus figure, substitute zero.

When completing box K9, the amount for Plan 1 is £17,495 and the amount for Plan 2 is £21,000.

Add together income that is liable to the Student Loan repayment charge

'Employment' pages	boxes 1 + 3 + 12 + 16	K1	<input type="text"/>
'Employment' pages	boxes 17 + 18 + 19 + 20	K2	<input type="text"/>
			K1 minus K2
		K3	<input type="text"/>
'Additional information' pages page Ai 2 (Share schemes and employment lump sums)	boxes 1 + 3 + 4 + 5	K4	<input type="text"/>
			K3 + K4
		K5	<input type="text"/>
'Additional information' pages page Ai 2 (Share schemes and employment lump sums)	boxes 11 + 12 + 13	K6	<input type="text"/>
			K5 minus K6
		K7	<input type="text"/>

Complete boxes K8 and K9 if you're a part-time teacher in England and Wales and the Student Loan Company has notified your employer not to deduct Student Loan repayments while you're accepted on the Repayment of Teachers' Loan scheme. Otherwise, ignore box K8 and enter zero ('0') in box K9.

If your employer has not been notified that your part-time employment has been accepted on the Repayment of Teachers' Loan scheme, ignore box K8 and enter zero ('0') in box K9.

Enter in box K8, the total of 'Employment' pages boxes 1, 3, 12, and 16 minus the total of 'Employment' pages boxes 17 to 20 for the employment to which the Repayment of Teachers' Loan scheme notification applies.

Part-time teacher's excluded income		K8	<input type="text"/>
If K8 is greater than your plan amount enter K8 minus your plan amount in box K9. Otherwise, enter zero ('0') in box K9		K9	<input type="text"/>

If any box on this page is a minus figure, substitute zero.

## Earned income for Student Loan purposes

			K7 minus K9
'Employment' pages			K10 <input type="text"/>
'Ministers of religion' pages	boxes 17 + 38 minus (6 + 19)	K11	<input type="text"/>
'Self-employment (short)' pages	box 31	K12	<input type="text"/>
'Self-employment (full)' pages	box 76	K13	<input type="text"/>
'Lloyd's underwriters' pages	box 52	K14	<input type="text"/>
'Partnership (short)' pages	box 20	K15	<input type="text"/>
'Partnership (full)' pages	box 76	K16	<input type="text"/>
'UK property' pages	box 15	K17	<input type="text"/>
Tax return, page TR 3	boxes 8 + 11 + 16	K18	<input type="text"/>
Total earned income			Total of boxes K10 to K18 K19 <input type="text"/>

## Unearned income for Student Loan purposes

'Partnership (short)' pages	box 28	K20	<input type="text"/>
'Partnership (full)' pages	boxes 35 + 70 + 73	K21	<input type="text"/>
'UK property' pages	box 40	K22	<input type="text"/>
'Foreign' pages			A34 + A54 + A69
		K23	<input type="text"/>
'Trusts etc' pages			A40 + A58 + A73
		K24	<input type="text"/>
			A62 + A76
<b>Interest and dividends</b>		K25	<input type="text"/>
Tax return, page TR 3	box 15	K26	<input type="text"/>
'Additional information', page Ai 1	boxes 4 + 6 + 8	K27	<input type="text"/>
			from A42
<b>Other income</b>		K28	<input type="text"/>
<b>Total unearned income</b>			Total of boxes K20 to K28 K29 <input type="text"/>

If any box on this page is a minus figure, substitute zero.

**Unearned income threshold**

K30 **£2,000**

If K29 is greater than K30, enter K29 in K31  
If K29 is less than or equal to K30, leave K31 blank

K31

K19 + K31

**Total income for Student Loan purposes**

K32

**Student Loan deductions**

A94 + A95 + A96 +  
A97 + A98 + A99 +  
A100 + A102

Loss of year set against other income

K33

Relief for pension contribution,  
tax return, page TR 4

boxes 1 + 2 + 3 + 4

K34

K33 + K34

**Total deductions**

K35

**Total income on which  
Student Loan repayments due**

K36

K32 minus K35

K36 minus your plan amount

K37

K37 x 9%

Student Loan repayment due

K38

Tax return, page TR 5

box 2

K39

**Net Student Loan repayment due  
through Self Assessment**

K40

K38 minus K39

Copy to box A334  
on page TCSN 21

# Section 22: Calculate taxable income - Step 1

If any box on this page is a minus figure, substitute zero.

		Extended basic rate band BR band (£32,000) + A119			
		L1	<input type="text"/>		
Non-savings income		BR rate (20%)	HR rate (40%)	AHR rate (45%)	
from A124		Lower of L2 and L1	Lower of (L2 minus L3) HR band (£118,000)	L2 minus (L3 + L4)	
L2	<input type="text"/>	L3	<input type="text"/>	L4	<input type="text"/>
Lump sum payments		BR rate (20%)	HR rate (40%)	AHR rate (45%)	
from A44		Lower of (L6) and (L1 minus L3)	Lower of (L6 minus L7) and HR band (£118,000 minus L4)	L6 minus (L7 + L8)	
L6	<input type="text"/>	L7	<input type="text"/>	L8	<input type="text"/>
Savings income		SNil rate 0%	BR rate (20%)	HR 0%	AR 0%
		Lower of (L10 band (SR band (£5,000) + A138))	L10 minus L14	HR band (£118,000) minus (L4 + L8)	HR band (£118,000) minus (L5 + L9)
		L11 <input type="text"/>	L15a <input type="text"/>	L16 <input type="text"/>	L20 <input type="text"/>
		Lower of (L11 and (L1 minus (L3 + L7)))	(L1 minus (L3 + L7 + L14))		
		L12 <input type="text"/>	L15b <input type="text"/>		
		Larger of (A138 and (SR band (£5,000) minus ((L3 + L7) minus L4)))		Lower of (L16 and (A138 minus L14))	Lower of L10 minus (L14 + L15 + L18 + L19) and A138 minus (L14 + L18)
		L13 <input type="text"/>		L17 <input type="text"/>	L21 <input type="text"/>
		Lower of L12 and L13	Lower of (L10 minus L14) and (L1 minus (L3 + L7 + L14))	Lower of (L17 and (L10 minus (L14 + L15)))	Lower of L20 and L21
from A64		L10 <input type="text"/>	L14 <input type="text"/>	L15 <input type="text"/>	L18 <input type="text"/>
L10	<input type="text"/>	L14	<input type="text"/>	L15	<input type="text"/>
				HR rate (40%)	AHR rate (45%)
				Lower of (L10 minus (L14 + L15 + L18) and L16)	L10 minus (L14 + L15 + L18 + L19 + L22)
				L19 <input type="text"/>	L23 <input type="text"/>
Dividend income. Foreign dividends		DivNil rate 0%	DivBR rate (7.5%)	HR 0%	AR rate 0%
from A69				HR band (£118,000) minus (L4 + L8 + L19)	HR band (£118,000) minus (L5 + L9 + L23)
L24	<input type="text"/>			L30 <input type="text"/>	L35 <input type="text"/>
				Lower of (A185 and L30)	
				L31 <input type="text"/>	
		Lower of (L26 and A185)		Lower of (L31 and (A185 minus L28))	Lower of L26 minus (L28 + L29 + L33 + L34) and A185 minus (L28 + L33)
		L27 <input type="text"/>		L32 <input type="text"/>	L36 <input type="text"/>
Stock dividends		Lower of (L27 and (L1 minus (L3 + L7 + L14 + L15)))	Lower of ((L26 minus L28) and (L1 minus (L3 + L7 + L14 + L15 + L28)))	Lower of (L32 and (L26 minus (L28 + L29)))	Lower of L35 and L36
from A75		L28 <input type="text"/>	L29 <input type="text"/>	L33 <input type="text"/>	L37 <input type="text"/>
L25	<input type="text"/>	L28	<input type="text"/>	L33	<input type="text"/>
UK dividends				DivHR rate (32.5%)	DivAR rate (38.1%)
A77 minus (L24 + L25)				Lower of (L26 minus (L28 + L29 + L33) and L30)	L26 minus (L28 + L29 + L33 + L34 and L37)
L26	<input type="text"/>			L34 <input type="text"/>	L38 <input type="text"/>
L26	<input type="text"/>			L34	<input type="text"/>
Gains on life policies etc.					
from A80					
L39	<input type="text"/>				
L39	<input type="text"/>				

# Calculate taxable income - Step 2

Total allowances and deductions

A130 minus A123

L40

	Additional rate	Higher rate	Allocation of allowances and deductions	Basic rate	Allowances and deductions	Taxable income	
				L40 minus (L44 + L45 + L49 + L55)			
				L56 <input type="text"/>			
			PA available to HR 32.5% L40 minus (L44 + L45 + L49)	Lower of (L3 and L56)			
			L50 <input type="text"/>	L57 <input type="text"/>			
			PA available minus HR dividends L50 minus L34	Lower of (L53 and L57)			
			L51 <input type="text"/>	L58 <input type="text"/>			
Non-savings income etc.	Lower of L40 and L5 L41 <input type="text"/>	Lower of ((L40 minus L44) and L4)	L46 <input type="text"/>	2 x (L33 minus (L18 + L51)) L52 <input type="text"/>	Lower of (L3 and L58) L59 <input type="text"/>	L64 = L41 + L46 + L59 L64 <input type="text"/>	L2 minus L64 L71 <input type="text"/>
Lump sum payments	Lower of (L40 minus L41) and L9 L42 <input type="text"/>	Lower of (L40 minus (L44 + L46) and L8)	L47 <input type="text"/>	PA to BR instead of HR dividends if L50 larger than L52 and L34 larger than L52 L53 = L50 else L53 = 0 L53 <input type="text"/>	Lower of (L40 minus (L44 + L45 + L49 + L55 + L59) and L7) L60 <input type="text"/>	L65 = L42 + L47 + L60 L65 <input type="text"/>	L6 minus L65 L72 <input type="text"/>
Savings income etc.	Lower of (L40 minus (L41 + L42) and L23) L43 <input type="text"/>	Lower of (L40 minus (L44 + L46 + L47) and L19) L48 <input type="text"/>		Lower of (L40 minus (L44 + L45 + L49 + L55 + L59 + L60) and L15) L61 <input type="text"/>	L66 = L43 + L48 + L61 L66 <input type="text"/>	L10 minus L66 L73 <input type="text"/>	
Non-savings and savings income	L41 + L42 + L43 L44 <input type="text"/>	L46 + L47 + L48 L49 <input type="text"/>		L59 + L60 + L61 L62 <input type="text"/>			
			Lower of (L53 and (L3 + L7 and L15)) L54 <input type="text"/>				
Foreign dividends	Lower of (L40 minus (L4 + L8 + L19 + L5 + L9 + L23) and L38 minus ((L1 + £118,000) minus A131)) L45 <input type="text"/>		Lower of (L40 minus (L44 + L45 + L49 + L54) and L34) L55 <input type="text"/>	Lower of (L40 minus (L44 + L45 + L49 + L55 + L62) and L29) L63 <input type="text"/>	Larger of (L40 minus (L64 + L65 + L66) and L45 + L55 + L63) L67 <input type="text"/>	L24 minus L67 L74 <input type="text"/>	
Stock dividends					L67 minus L24 L68 <input type="text"/>	L25 minus L68 L75 <input type="text"/>	
UK dividends					L68 minus L25 L69 <input type="text"/>	L26 minus L69 L76 <input type="text"/>	
						add L74 + L75 + L76	
Gain on life policies etc.					L69 minus L26 L70 <input type="text"/>	L39 minus L70 L77 <input type="text"/>	
Total income	A81 minus A123 L78 <input type="text"/>					L78 minus L40 L79 <input type="text"/>	
				Total taxable income			

These notes are for guidance only and reflect the position at the time of writing. They do not affect the right of appeal.

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