

## Use these notes to help you fill in the National Assembly pages of your tax return

You should fill in the 'National Assembly' pages if you were:

- a Member of the National Assembly
- a Minister in the Welsh Government

You will need to fill in **one** 'National Assembly' page for your role in the National Assembly and as a Minister. You **don't** need to fill in separate 'National Assembly' pages if you changed Ministerial posts or were re-elected during the year.

If you had a separate job or directorship, you will also need to fill in an 'Employment' page.

If you do not have the information you need, put your best estimate and, in box 14, tell us when you expect to give us your final figure.

### Your name and Unique Taxpayer Reference

Fill in your name and Unique Taxpayer Reference (UTR) in the boxes at the top of the form. You will find your UTR on your Self Assessment tax return or a letter from us about your Self Assessment.

### Income from office

You can find out what you have earned and the tax you paid from your:

- P45, 'Details for employee leaving work'
- P60, 'End of Year Certificate'
- Fees Office form

Any employer you work for on 5 April 2015 must give you a P60 by 31 May 2015.

### Box 1 Payments from P60 (or P45 or payslips)

Use the figure from your P60, P45 or your Fees Office form to fill in box 1.

If you left office during the year, put the figure in the 'Total pay in this employment' section on your P45 in box 1. If you have a P60, put the figure from the 'In this employment' section in box 1. Your Fees Office form will show your pay and tax details for the year.

If you had more than one job in the tax year, your P60 may include details of your previous job. These will be added together to show your total earnings. You should only put your pay as a Legislative Assembly member on the 'Legislative Assembly' pages. Put your pay from your other job on an 'Employment' page.

Total pay in this employment	9,283.91	P
Total tax in this employment	1,336.42	P

Example of a P45

<i>if refund mark 'R'</i>		
In this employment	9,283 91	
Total for year	9,283 91	

Example of a P60

You need to put all the income you received from 6 April 2014 to 5 April 2015 in box 1.

This includes any:

- work you did in an earlier year but were not paid for until after 5 April 2014
- work you will do in a later year that you were paid for between 6 April 2014 and 5 April 2015
- payment you did not take but arranged to use in some other way, for example, as a charity donation

### Don't include:

- benefits and expense payments you received – these go in boxes 3 to 9
- lump sums paid when leaving or retiring – these are post-employment income and go in boxes 3 to 9 on page Ai 2 of the 'Additional information' pages
- payments to the Assembly Pension Scheme

## Box 2 Tax taken off box 1

Put the amount of tax you paid on your income in box 2.

## Benefits from your office

If you received any benefits or expenses from your office, you will need to include them on your 'National Assembly' pages. The Fees Office will give you details on form P11D, 'Expenses and benefits'. If you **don't** receive a copy of your P11D by **6 July 2015** contact the Fees Office.

**Don't include** any item covered by a dispensation – that is, an agreement the Fees Office has with us about certain payments you receive. These are not on your P11D and you should not include them in boxes 3 to 9.

## Box 3 Family travel costs

If you used your family travel allowance, put the figure on your P11D in box 3. If the P11D figure includes some business travel by a family member, who works for you as a secretary or researcher, you can claim the cost of the business travel in box 10.

## Box 4 Accommodation, excluding Residential Accommodation Expenditure

If your living accommodation is taxable, put the figure on your P11D in box 4.

**Don't include** your Residential Accommodation Expenditure payment – you do not pay tax on this.

## Box 5 Office Costs Allowance

If the Fees Office paid for or reimbursed you for any office expenses, add up the amounts and put the total in box 5. This can include:

- office rent, including business rates
- heating, lighting, phone calls and stationery
- wages for secretarial or research assistants, including casual you hire
- employees' National Insurance contributions

You can claim these expenses in boxes 10 to 13.

**Don't include** capital items such as office equipment – these go in box 13.

## Box 6 Group Support Allowance

If you are a Party Leader, include the amount of Group Support Allowance you received in box 6. You can claim these expenses in boxes 10 to 13.

**Don't include** capital items paid as Group Support Allowance – these go in box 13.

## Box 7 Other cash reimbursements

Put in box 7 the amount the Fees Office reimbursed you for:

- vehicle hire or taxi fares
- other costs you have not put elsewhere on your 'National Assembly' pages

You can claim these expenses in boxes 10 to 13.


## Box 8 All other benefits

Put in box 8 the total amount on your P11D that you have not put elsewhere on your 'National Assembly' pages. This can include:

- car and fuel
- home phones
- vouchers or credit cards

## Box 9 Balancing charges

If you sell or no longer use an item for work that you claimed capital allowances for, you may have to pay a balancing charge.

 For more information on capital allowances and balancing charges go to [www.gov.uk/business-tax/capital-allowances](http://www.gov.uk/business-tax/capital-allowances)

## Office expenses paid out by you

You can only claim for the costs you had and needed to pay out to do your job. Not all the costs you can claim from the Fees Office may qualify for tax relief. For more information on claiming tax relief on expenses speak to the Fees Office or phone our helpline on 03000 534 720.

**Don't claim** for any costs:

- you can claim as an expense from the Fees Office
- covered by a dispensation

If you spent more than the dispensation amount, and needed to spend more to do your job, you can claim the extra amount as an expense. The Fees Office can tell you the dispensation amount.

Your expenses cannot total more than your income plus any payments you receive from the Fees Office.

### Box 10 Family travel costs

If the figure you put in box 3 included some business travel, for example your spouse or partner travelling for their job as your secretary or researcher, you need to work out the cost of their business travel and put the amount in box 10.

#### Example

John used his family travel allowance to pay for train tickets of £520. His employer shows this on his P11D. However, this includes £120 business travel that John's partner spent on travel as John's researcher.

John must show the cost of his family's business and personal travel separately in his 'National Assembly' pages.

John puts £520 in box 3 for his family travel allowance and £120 in box 10 for the cost of his partner's business travel.

### Box 11 Secretarial, clerical and research assistance

You can claim the cost of employing someone to help you with your paperwork. Put in box 11 the total staff wages:

- you paid directly from your own funds
- Fees Office paid or reimbursed you for staff wages that you included in box 5

### Box 12 Office expenses

You can claim the cost of the day-to-day running of your office in box 12. This includes:

- heating, lighting, phone and stationery costs – this may be the same amount you received from the Fees Office for these costs and put in box 5
- any office expenses you paid directly, and not through the Fees Office. For example, if you need an item to run your office but have spent the Office Costs Allowance, you can claim tax relief for it in box 12, even though you cannot claim the cost from the Fees Office

#### Don't include:

- staff wages – these go in box 11
- any expenses if you have claimed Residential Accommodation Expenditure for the same property

### Box 13 Other expenses and capital allowances

You can only claim for items that any National Assembly member would need to do your job.

In box 13, you can claim the cost of any other expenses you have not put elsewhere on your 'National Assembly' pages.

You can also claim capital allowances for the cost of buying and improving equipment you need to do your job, such as desks and filing cabinets. The type of capital allowance and amount you can claim will depend on the cost and other circumstances.

You may be able to claim these allowances:

- Annual Investment Allowance (AIA). If you bought equipment (but not cars) between 6 April 2014 and 5 April 2015, you can claim up to £500,000 AIA.
- Writing down allowance (WDA). If the cost of buying the equipment is more than the maximum AIA (£500,000), the excess goes into a 'pool'. You can claim 18% of the 'pool' as WDA and carry forward any amount left over to the next year.
- Small Pools Allowance (SPA). If the total value of your 'pool' is £1,000 or less, you can claim the whole amount as SPA.

You cannot claim capital allowances for:

- IT equipment provided under the Assembly arrangements
- items you buy for or to use in your own home
- the cost of buying a car

If you use the equipment for both business and private use, you need to reduce your claim by the private use amount.

#### Example

Gareth sets up an office at home, spending £5,000 on IT equipment. The Fees Office does not reimburse Gareth for this cost. He uses the equipment 70% for work and 30% for personal use, so he must reduce the amount of Annual Investment Allowance (AIA) by the amount of his personal use - 30%.

Gareth can claim AIA of £3,500 (£5,000 less 30% private use).

If you were a National Assembly member for part of the year, you need to reduce the maximum AIA to the number of days you were in office.

### Example

Jennifer becomes a National Assembly member on 12 May 2014 and spends £20,000 setting up her office. As the Fees Office does not reimburse this cost, she needs to work out the maximum AIA that she can claim for the 2014-15 tax year.

#### Days Jennifer was in the National Assembly

12 May 2014 to 5 April 2015 = 329 days

#### Maximum AIA she can claim

$\frac{329}{365} \times £20,000 = £18,028$

The balance of £1,972 (£20,000 less £18,028) goes into the 'pool' for WDA. Jennifer must also restrict the rate of WDA as she was a member of the National Assembly for less than 1 year.

$\frac{329}{365} \times 18\% = 16.22\%$

#### Maximum WDA she can claim

$£1,972 \times 16.22\% = £320$

Jennifer can claim WDA of £320. She carries forward the £1,652 (£1,972 less £320) that remains in the pool to next year.

Jennifer claims capital allowances of £18,348 (£18,028 AIA plus £320 WDA) in box 13.

**i** For more information on capital allowances and balancing charges go to [www.gov.uk/business-tax/capital-allowances](http://www.gov.uk/business-tax/capital-allowances)

## Any other information

### Box 14

Please put any additional information in this box, for example the reason you used estimated amounts and the date you will give us your final figures.

## More help if you need it

If you are unable to go online:

- phone our helpline in Public Department 1 (PD1) on 03000 534 720 for help with your tax return
- phone PD1 on the helpline above or the Self Assessment Orderline on 0300 200 3610 for paper copies of the helpsheets and forms

We have a range of services for disabled people. These include guidance in Braille, audio and large print. Most of our forms are also available in large print. Please contact our helplines for more information.

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