

## Use these notes to help you fill in the Scottish Parliament pages of your tax return

You should fill in the 'Scottish Parliament' pages if you were:

- a Member of the Scottish Parliament
- a Minister in the Scottish Government

Fill in one 'Scottish Parliament' page for your role in the Scottish Parliament and Scottish Government. You **don't** need to fill in separate 'Scottish Parliament' 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 10, 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 of employee leaving work'
- P60, 'End of Year Certificate'
- Allowances 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 Allowances 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 of your P45 in box 1. If you have a P60, put the figure from the 'In this employment' section of your P60 in box 1. Your Allowances 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 work. These will be added together to show your total earnings. You should only put your pay as a Member of the Scottish Parliament in the 'Scottish Parliament' pages. Put your pay from your other jobs 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

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 7
- 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 Scottish Parliamentary 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 'Scottish Parliament' pages. The Allowances 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 Allowances Office.

**Don't include** any item covered by a dispensation – that is, an agreement the Allowances 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 7.

## Box 3 Accommodation, excluding the Edinburgh Accommodation Allowance and Overnight Accommodation outside Edinburgh

If your living accommodation is taxable, use the figure on your P11D and put it in box 3.

**Don't include:**

- your Edinburgh Accommodation Allowance – you do not pay tax on this
- payments for overnight accommodation outside Edinburgh – a dispensation is in place for these

## Box 4 Office Cost Provision

If the Allowances Office paid for or reimbursed you for any office expenses, add up the amounts and put the total in box 4. This can include:

- office rent, including business rates
- heating, lighting, phone calls and stationery
- hiring of halls for meetings or surgeries

You can claim the expenses you met in boxes 8 and 9.

**Don't include:**

- capital items such as office equipment – these go in box 7
- wages for secretaries or research assistants paid by the Allowances Office – a dispensation is in place for these

## Box 5 Other cash reimbursements

Put in box 5, the amount the Allowances Office reimbursed you for:

- vehicle hire or taxi fares
- other costs you have not put elsewhere on the 'Scottish Parliament' pages

You can claim the expenses you met in boxes 8 and 9.


## Box 6 All other benefits

Put in box 6, the total amount on your P11D that you have not put elsewhere on your 'Scottish Parliament' pages. This can include:

- car or fuel
- home phone
- subscriptions and professional fees

## Box 7 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 expenses you paid out may qualify for tax relief. For more information on claiming tax relief on expenses, contact the Allowances Office.

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

- you can claim as an expense from the Allowances 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 Allowances Office can tell you the dispensation amount.

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

### Box 8 Office costs, secretarial, clerical and research assistance

You can claim the cost of the day-to-day running of your office in box 8. This includes:

- temporary staff wages that you pay
- heating, lighting, phone and stationery costs – this may be the same figure you put in box 4
- any office expenses you paid directly, and not through the Allowances Office. For example, if you need an item for your office but have spent the Office Cost Provision fund, you can claim tax relief on it in box 8, even though you cannot claim the cost from the Allowances Office

**Don't include:**

- staff wages paid by the Allowances Office
- payments made from the Financial Assistance to Political Parties fund
- expenses for a property, if you have claimed Overnight Subsistence Allowance

### Box 9 Other expenses and capital allowances

You can only claim for items that any Scottish Parliamentary member or Minister would need to do your job.

In box 9, you can claim the cost of any other expenses you have not put elsewhere on your 'Scottish Parliament' 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 allowances 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 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 by the Scottish Parliamentary Corporate Body (SPCB)
- 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

Robert sets up an office at home spending £5,000 on IT equipment. The Allowances Office does not reimburse Robert 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%.

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

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

### Example

Aileen becomes a Scottish Parliament member on 12 May 2014. She spends £20,000 setting up her office. As the Allowances 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 Aileen was in the Scottish Parliament

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. Aileen must also restrict the rate of WDA as she was a member of the Scottish Parliament for less than 1 year.

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

#### Maximum WDA she can claim

$£1,972 \times 16.22\% = £320$

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

Aileen claims capital allowances of £18,348 (£18,028 AIA plus £320 WDA) in box 9.

**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 10

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.