Abox boxes are from the Working Sheet in the Tax calculation summary notes. If any box on this page is minus, substitute zero. Disregarded income E
Description of the second
E Total of column above 1
Total of column above 1
Total income minus deductions for the year Total gross income after excluded income A110 + A109 Personal pensions and Gift Aid A110 + A109 Box 5 + box 6 7 £ Smaller of box 4 and box 7 8 £ Box 4 minus box 8 10 £ Smaller of box 10 and box 11 and box 11 2 £ Box 10 minus box 12 14 £ Total tax due
Total income minus deductions for the year A81 minus A114 3 £ Box 3 minus box 1 4 £ A110 + A109 Personal pensions and Gift Aid 5 £ 6 £ 37,700 7 £ Smaller of box 4 and box 7 8 £ Box 4 minus box 8 10 £ Smaller of box 10 and box 11 and box 11 Box 12 x 40% 11 £ 112,300 12 £ Box 10 minus box 12 Box 14 x 45% 14 £ Box 80x 9 + 13 + 15 16 £
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Total income minus deductions for the year Total gross income after excluded income A110 + A109 Personal pensions and Gift Aid A110 + A109 Box 5 + box 6 7
Total gross income after excluded income A110 + A109 Personal pensions and Gift Aid 5 £ 6 £ 37,700 7 £ Smaller of box 4 and box 7 8 £ 9 £ Box 8 x 20% 8
Total gross income after excluded income A110 + A109 Personal pensions and Gift Aid 5 £ 6 £ 37,700 7 £ Smaller of box 4 and box 7 8 8 £ 9 £ Box 4 minus box 8 10 £ Smaller of box 10 and box 11 and box 11 and box 11 and box 11 4 £ Total tax due Total tax due
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Smaller of box 4 and box 7 Box 8 x 20% 8 £ 9 £ Box 4 minus box 8 10 £ Smaller of box 10 Box 12 x 40% 11 £ 112,300 12 £ 13 £ Box 10 minus box 12 14 £ Total tax due
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Box 10 minus box 12 14 £ Box 14 x 45% 15 £ Boxes 9 + 13 + 15 Total tax due
14 £ 15 £ Boxes 9 + 13 + 15 16 £
Boxes 9 + 13 + 15 16 £
Total tax due
Total tax due
Continue on page 2
Continue on page 2
Page 1

Working sheet - maximum income continued

Venture Capital Trust relief, Enterprise Investment Scheme relief, Seed Enterprise Investment Scheme Community Investment Tax relief and Social Investment Tax relief

Maintenance or alimony payments

Tax adjustments (see notes on Helpsheet 300)

Income tax due after reliefs and allowances

Tax due on Gift Aid

Income Tax

Capital Gains Tax

Gift aid tax charge

Additional tax charges

Income Tax due after Foreign Tax Credit relief

Maximum amount of Income Tax due

Complete the Working Sheet in the Tax calculation summary notes to box A297. Compare the figure in box 28 with the figure in box A297.

If box A297 is greater, replace it with the figure in box 28.

Boxes A245 + A247 + A249 + A251 + A253

17 £

From A255a

18 £

A260b + A261a + A267f

19 £

Boxes 17 + 18 + 19

20 £

Box 16 minus box 20

21 £

From A270

22 £

(Box 16 + 2) minus (boxes A245 + A247 + A249 + A251 + A253 + A255a + A260b + A261a + A263 + A267)

23 £

From box G52 on page TCSN 44

24 £

Box 22 minus (boxes 23 + 24)

25 £

Boxes A275 + A276 + A277 + A278a

26 £

Box 21 minus A295c

27 £

Box 2 + 26 + 27

28 £

Finish completing the Working Sheet in the Tax calculation summary notes to box A343a.