

# **Additional information**

Tax year 6 April 2022 to 5 April 2023 (2022–23)

Your name	Your Unique Taxpayer Reference (UTR)	
Complete these pages for less common types of income, deductions and tax reliefs, and for any other information.  For help filling in this form, go to www.gov.uk/taxreturnforms and read the notes and helpsheets.		
Other UK income Interest from gilt-edged and oth and accrued income profits	er UK securities, deeply discounted securities	
1 Gilt etc interest after tax taken off £  2 Tax taken off £	3 Gross amount before tax  0 0	
Gains from life insurance policies  4 UK policy or contract gains on which ta	es, capital redemption policies and life annuity contracts  ax was treated  8 UK policy or contract gains from voided ISAs	
as paid – the amount of the gain  • 0  5 Number of years the policy has been he last gain		
6 UK policy or contract gains where no ta as paid – the amount of the gain		
7 Number of years the policy has been he last gain	eld or since the	
Stock dividends, bonus issues of securities and redeemable shares		
12 Stock dividends – the amount received  £ 0	13.1 Close company loans written off or released  £	
Bonus issues of securities and redeem £ • 0	able shares  0	
Business receipts taxed as income of an earlier year		
14 The amount of post-cessation or other business receipts	15 Tax year income to be taxed, for example, 2021–22 YYYY YY	

# Share schemes and employment lump sums, compensation and deductions, certain post-employment income and patent royalty payments

onare senemes – the taxable amount	Exemptions for amounts efficied in box 4
<ul> <li>excluding amounts included on your P60 or P45</li> </ul>	£ 00
£ 0 0	
	9 Compensation and lump sums up to £30,000 exemption
Box 2 is not in use	£ 00
3 Taxable lump sums and certain income after the end of	
your job – excluding redundancy and compensation for loss	Disability and foreign service deduction
of your job	£     £
	Seafarers' Earnings Deduction – enter pay on your
4 Lump sums or benefits received from an	'Employment' page – read Helpsheet 205
Employer Financed Retirement Benefits Scheme	£ 0 0 · 0 0
excluding pensions	12 Foreign earnings not taxable in the UK
£   .   .   .   .   .   .   .   .   .	
	£ 0 0 · 0 0
5 Redundancy, other lump sums and compensation payments – the amount above the £30,000 exemption	13 Foreign tax for which tax credit relief not claimed
£ 0 0	£ 000
6 Tax taken off boxes 3 to 5	14 Exempt employers' contributions to an overseas
	pension scheme – read the notes
£ 0 0	£ .00
7 If you've left box 6 blank because the tax is included	
7 If you've left box 6 blank because the tax is included in box 2 on the 'Employment' page, put 'X' in the box	15 UK patent royalty payments made
	15 UK patent royalty payments made
in box 2 on the 'Employment' page, put 'X' in the box	
in box 2 on the 'Employment' page, put 'X' in the box  Other tax reliefs — read the notes  1 Subscriptions for Venture Capital Trust shares	
in box 2 on the 'Employment' page, put 'X' in the box  Other tax reliefs — read the notes	£ .00
in box 2 on the 'Employment' page, put 'X' in the box  Other tax reliefs — read the notes  1 Subscriptions for Venture Capital Trust shares	7 Maintenance payments (up to £3,640) – if you or your
in box 2 on the 'Employment' page, put 'X' in the box  Other tax reliefs — read the notes  1 Subscriptions for Venture Capital Trust shares  - the amount on which relief is claimed  £	7 Maintenance payments (up to £3,640) – if you or your former spouse or civil partner were born before 6 April 1935 £ • 0 0
in box 2 on the 'Employment' page, put 'X' in the box  Other tax reliefs — read the notes  1 Subscriptions for Venture Capital Trust shares  - the amount on which relief is claimed  £ 0 0  2 Subscriptions for shares under the Enterprise	7 Maintenance payments (up to £3,640) – if you or your former spouse or civil partner were born before 6 April 1935 £ • 0 0  8 Payments to a trade union for death benefits
in box 2 on the 'Employment' page, put 'X' in the box  Other tax reliefs — read the notes  1 Subscriptions for Venture Capital Trust shares — the amount on which relief is claimed  £	7 Maintenance payments (up to £3,640) – if you or your former spouse or civil partner were born before 6 April 1935  £ • 0 0  8 Payments to a trade union for death benefits  – half the amount paid (maximum £100)
in box 2 on the 'Employment' page, put 'X' in the box  Other tax reliefs — read the notes  1 Subscriptions for Venture Capital Trust shares  - the amount on which relief is claimed  £  • 0 0  2 Subscriptions for shares under the Enterprise Investment Scheme — the amount on which relief is claimed	7 Maintenance payments (up to £3,640) – if you or your former spouse or civil partner were born before 6 April 1935 £ • 0 0  8 Payments to a trade union for death benefits
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in box 2 on the 'Employment' page, put 'X' in the box  Other tax reliefs — read the notes  1 Subscriptions for Venture Capital Trust shares  - the amount on which relief is claimed  £  • 0 0  2 Subscriptions for shares under the Enterprise Investment Scheme — the amount on which relief is claimed	7 Maintenance payments (up to £3,640) – if you or your former spouse or civil partner were born before 6 April 1935  £ • 0 0  8 Payments to a trade union for death benefits  – half the amount paid (maximum £100)  £ • 0 0  9 Relief claimed on a qualifying distribution on the redemption of bonus shares or securities
in box 2 on the 'Employment' page, put 'X' in the box  Other tax reliefs — read the notes  1 Subscriptions for Venture Capital Trust shares — the amount on which relief is claimed  £ 0 0  2 Subscriptions for shares under the Enterprise Investment Scheme — the amount on which relief is claimed  £ 0 0  3 Community Investment Tax Relief — the amount on which relief is claimed	Maintenance payments (up to £3,640) – if you or your former spouse or civil partner were born before 6 April 1935  £  Payments to a trade union for death benefits  – half the amount paid (maximum £100)  £  • 0 0  9 Relief claimed on a qualifying distribution on the
in box 2 on the 'Employment' page, put 'X' in the box  Other tax reliefs — read the notes  1 Subscriptions for Venture Capital Trust shares - the amount on which relief is claimed  £	7 Maintenance payments (up to £3,640) – if you or your former spouse or civil partner were born before 6 April 1935  £ • 0 0  8 Payments to a trade union for death benefits  – half the amount paid (maximum £100)  £ • 0 0  9 Relief claimed on a qualifying distribution on the redemption of bonus shares or securities
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in box 2 on the 'Employment' page, put 'X' in the box  Other tax reliefs — read the notes  1 Subscriptions for Venture Capital Trust shares - the amount on which relief is claimed  £ • 0 0  2 Subscriptions for shares under the Enterprise Investment Scheme – the amount on which relief is claimed  £ • 0 0  3 Community Investment Tax Relief – the amount on which relief is claimed  £ • 0 0	Maintenance payments (up to £3,640) – if you or your former spouse or civil partner were born before 6 April 1935  Payments to a trade union for death benefits  half the amount paid (maximum £100)  Relief claimed on a qualifying distribution on the redemption of bonus shares or securities  £  Do 0  Subscriptions for shares under the Seed Enterprise Investment Scheme  £  O 0  O
in box 2 on the 'Employment' page, put 'X' in the box  Other tax reliefs — read the notes  1 Subscriptions for Venture Capital Trust shares - the amount on which relief is claimed  £ • 0 0  2 Subscriptions for shares under the Enterprise Investment Scheme – the amount on which relief is claimed  £ • 0 0  3 Community Investment Tax Relief – the amount on which relief is claimed  £ • 0 0	Maintenance payments (up to £3,640) – if you or your former spouse or civil partner were born before 6 April 1935  £  Payments to a trade union for death benefits  – half the amount paid (maximum £100)  £  • 0 0  Relief claimed on a qualifying distribution on the redemption of bonus shares or securities  £  • 0 0  Subscriptions for shares under the Seed Enterprise Investment Scheme  £  • 0 0  10 Subscriptions for shares under the Seed Enterprise Investment Scheme
In box 2 on the 'Employment' page, put 'X' in the box  Other tax reliefs — read the notes  1 Subscriptions for Venture Capital Trust shares — the amount on which relief is claimed  £ 0 0  2 Subscriptions for shares under the Enterprise Investment Scheme — the amount on which relief is claimed  £ 0 0  3 Community Investment Tax Relief — the amount on which relief is claimed  £ 0 0  4 Annual payments made	Maintenance payments (up to £3,640) – if you or your former spouse or civil partner were born before 6 April 1935  Payments to a trade union for death benefits  half the amount paid (maximum £100)  Relief claimed on a qualifying distribution on the redemption of bonus shares or securities  £  Do 0  Subscriptions for shares under the Seed Enterprise Investment Scheme  £  O 0  O
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in box 2 on the 'Employment' page, put 'X' in the box  Other tax reliefs — read the notes  1 Subscriptions for Venture Capital Trust shares — the amount on which relief is claimed  £	7 Maintenance payments (up to £3,640) – if you or your former spouse or civil partner were born before 6 April 1935  £
In box 2 on the 'Employment' page, put 'X' in the box  Other tax reliefs — read the notes  1 Subscriptions for Venture Capital Trust shares  - the amount on which relief is claimed  £	Maintenance payments (up to £3,640) – if you or your former spouse or civil partner were born before 6 April 1935  £  Payments to a trade union for death benefits  half the amount paid (maximum £100)  Relief claimed on a qualifying distribution on the redemption of bonus shares or securities  £  No 0  Subscriptions for shares under the Seed Enterprise Investment Scheme  £  No 0  Non-deductible loan interest from investments into
Other tax reliefs — read the notes  1 Subscriptions for Venture Capital Trust shares — the amount on which relief is claimed  2 Subscriptions for shares under the Enterprise Investment Scheme — the amount on which relief is claimed  2 Subscriptions for shares under the Enterprise Investment Scheme — the amount on which relief is claimed  2 Community Investment Tax Relief — the amount on which relief is claimed  2 O O  4 Annual payments made  2 O O  5 Qualifying loan interest payable in the year  2 O O  6 Post-cessation trade relief and certain other losses	7 Maintenance payments (up to £3,640) – if you or your former spouse or civil partner were born before 6 April 1935  £

## **Married Couple's Allowance**

If you, or your spouse or civil partner were born before 6 April 1935, please read the notes and then complete the relevant boxes. If you're the husband (marriages up to 5 December 2005), or the spouse or civil partner with the higher income (marriages and civil partnerships on or after 5 December 2005), you should complete box 1 and, where appropriate, boxes 2 to 5 and box 9.

If you're the wife (marriages up to 5 December 2005), or the spouse or civil partner with the lower income (marriages and civil partnerships on or after 5 December 2005), please read the notes to help you fill in boxes 6 to 11.

If you cannot use all of your Married Couple's Allowance or you want your spouse or civil partner to have your surplus allowance, please read the notes and then put 'X' in box 10 or box 11.

1 Your spouse's or civil partner's full name	6 If you've already agreed that half of the minimum allowance is to be given to you, put 'X' in the box
Their date of birth if older than you (and at least one of you was born before 6 April 1935) DD MM YYYY	7 If you've already agreed that all of the minimum allowance is to be given to you, put 'X' in the box
3 If you've already agreed that half the minimum allowance is to go to your spouse or civil partner, put 'X' in the box	9 If you were married or formed a civil partnership
4 If you've already agreed that all of the minimum allowance is to go to your spouse or civil partner, put 'X' in the box	after 5 April 2022, enter the date of marriage or civil partnership DD MM YYYY  10 If you want to have your spouse's or civil partner's
If, in the year to 5 April 2023, you lived with any previous spouse or civil partner, enter their date of birth DD MM YYYY	surplus allowance, put 'X' in the box  11 If you want your spouse or civil partner to have your surplus allowance, put 'X' in the box

### Other information

Income Tax losses and limit on Income Tax relief

Other income losses	4 Enter the amount of relief shown in box 3 which is not
1 Earlier years' losses – which can be set against certain other income in 2022–23	subject to the limit on Income Tax reliefs  £ 0 0
£ 00	5 Tax year for which you're claiming relief in box 3,
2 Total unused losses carried forward	for example, 2021–22 YYYY YY
£ 00	
Trade losses from a later year	Limit on Income Tax relief
3 Relief now for 2023–24 trade losses or certain	6 Amount of payroll giving
capital losses – read the notes	£ 0 0
£ 00	

#### Pension Savings Tax Charges 7 Value of pension benefits in excess of your Available 12 Pension scheme tax reference number Lifetime Allowance, taken by you as a lump sum **PSTR** 13 Amount of unauthorised payment from a pension 8 Value of pension benefits in excess of your Available scheme, not subject to surcharge Lifetime Allowance, not taken as a lump sum £ 14 Amount of unauthorised payment from a pension 9 Lifetime Allowance tax paid by your pension scheme scheme, subject to surcharge 0 | 0 . 0 0 10 Amount saved towards your pension, in the 15 Foreign tax paid on an unauthorised payment period covered by this tax return, in excess of the (in £ sterling) **Annual Allowance** £ . 0 0 16 Taxable short service refund of contributions 11 Annual Allowance tax paid or payable by your (overseas pension schemes only) pension scheme 0 £ Box 17 is not in use 11.1 Value of pension benefits transferred subject to the overseas transfer charge 18 Foreign tax paid (in £ sterling) on box 16 . 0 0 11.2 Tax paid by your pension scheme on your overseas transfer charge £ . 0 0 Tax avoidance schemes 19 The scheme reference number 20 The tax year in which the expected advantage arises, or promoter reference number for example, 2021-22 YYYY YY