



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 do not 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’ll 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 figures.

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’ll 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’ve 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 2024 must give you a P60 by 31 May 2024.

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 on your P45 in box 1. If you have a P60, put the figure from the ‘In this employment’ section 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 job on an ‘Employment’ page.

Total pay to date	
£	9 283 . 91
Total tax to date	
£	1 336 . 42

Example of a P45

In this employment		if refund mark ‘R’	
★	9,283 91		1,336 42

Example of a P60

You need to put all the income you received from 6 April 2023 to 5 April 2024 in box 1. This includes any:

- work you did in an earlier year but were not paid for until after 5 April 2023
- work you’ll do in a later year that you were paid for between 6 April 2023 and 5 April 2024
- payment you did not take but arranged to use in some other way, for example as a charity donation

Do not 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 non-exempt expenses from your office, you'll need to include them on your 'Scottish Parliament' pages. The Allowances Office will give you details on form P11D, 'Expenses and benefits'. If you do not receive a copy of your P11D by 6 July 2024, contact the Allowances Office.

If your office has 'payrolled' your benefits and expenses, (this means the tax was deducted from your pay and included in your P60), do not include them in boxes 3 to 7.

If not, your employer must give you details of your benefits and expenses on a form P11D, 'Expenses and benefits'. Put the details from your P11D in boxes 3 to 7.

Do not include any item covered by the exemption for paid or reimbursed expenses. 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.

Do not include:

- your Edinburgh Accommodation Allowance – you do not pay tax on this
- payments for overnight accommodation outside Edinburgh – an exemption for paid or reimbursed expenses 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.

Do not include:

- capital items such as office equipment – these go in box 9
- wages for secretaries or research assistants paid by the Allowances Office – an exemption for paid or reimbursed expenses 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've 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've 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

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.

Do not claim for any costs you can claim as an expense from the Allowances Office and are covered by the exemption for paid or reimbursed expenses.

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

Do not include:

- staff wages paid by the Allowances Office
- payments made from the Financial Assistance to Political Parties fund
- expenses for a property if you've 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've 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 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 bought equipment you may be able to claim these allowances:

- Annual Investment Allowance (AIA) (you cannot claim AIA for gifts) – for the maximum amounts and other guidance, go to www.gov.uk/capital-allowances/annual-investment-allowance
- Writing Down Allowance (WDA) – if the cost of buying the equipment is more than the maximum AIA, the excess goes into a 'pool'
 - the cost of most equipment goes into the main pool
 - you can claim 18% of the balance of the 'main pool' as WDA and carry forward any amount left over to next year
 - you can claim 6% of the balance in the special rate pool as WDA, the special rate pool is for expenditure on
 - integral features of a building or structure, such as electrical and water systems, lighting, lifts and escalators
 - insulation that you added to an existing building
 - assets or equipment with a life expectancy of more than 25 years from when they were new
- Small Pools Allowance (SPA) – if the total value of your 'pool' is £1,000 or less, you can claim the whole amount as SPA instead of claiming WDA

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

Example 1

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) claimed by the amount of his personal use - 30%.

Robert can claim AIA of £3,500 (£5,000 less 30% private use). Robert would also have to reduce the maximum amount of AIA he could claim if his time in office was less than 12 months.

Example 2

Aileen becomes a Scottish Parliament member on 11 May 2023 and spends £20,000 setting up her office. The Allowances Office does not reimburse this cost. She also uses a laptop that was a gift to her. It was worth £500 on 11 May.

Aileen can claim £20,000 AIA. She cannot claim AIA on the value of the gift, but she can claim WDA.

The WDA is reduced by 330/365 as Aileen was not an 'MSP' for a full year.

$$18\% \times 330/365 = 16.28\%$$

$$£500 \times 16.28\% = £82$$

Aileen can claim WDA of £82. She carries forward the £418 (£500 less £82) that remains in the pool to next year.

Aileen claims capital allowances of £20,082 (£20,000 AIA plus £82 WDA) in box 9.

More help if you need it

If you're 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 for paper copies of forms or guidance notes

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.

i For more information on capital allowances and balancing charges, go to 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 provisional amounts and the date you'll give us your final figures.

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