





If the loan is made available under an optional remuneration arrangement and the amount of salary or pay foregone is greater than the interest that would have been payable on the loan at the official rate of interest, the relevant amount to enter in section H, box 15 is the amount foregone less the amount of any interest paid on the loan for the tax year.

If the amount foregone is less than the interest that would have been payable on the loan at the official rate of interest then enter the figures at K.

Withdrawn 8 April 2024