



Use these notes to help you fill in the Legislative Assembly pages of your tax return

You should fill in the 'Legislative Assembly' pages if you were:

- a member of the Legislative Assembly
- a Minister in the Executive Committee of the Northern Ireland Government

Fill in one 'Legislative Assembly' page for your role in the Legislative Assembly and as a Minister. You do not need to fill in separate 'Legislative Assembly' 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 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'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'
- Finance Office form

Any employer you work for on 5 April 2025 must give you a P60 by 31 May 2025.

Box 1 Payments from P60 (or P45 or payslips)

Use the figure from your P60, P45 or your Finance 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 Finance Office form will show your pay and tax figures 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 Legislative Assembly member on the 'Legislative Assembly' pages. Put your pay from your other job on an 'Employment' page.

Total pay to date															
£						9	2	8	3	•	9	1			
Total tax to date															
£						1	3	3	6	•	4	2			

Example of a P45

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

Example of a P60

You need to put all the income you received from 6 April 2024 to 5 April 2025 in box 1.

This includes any:

- work you did in an earlier year but were not paid for until after 5 April 2024
- work you'll do in a later year that you were paid for between 6 April 2024 and 5 April 2025
- 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 6
- 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 Assembly Pension Scheme

Box 1.1 Payrolled benefits included in box 1 which affect your student loan repayments

Payrolled benefits in kind (BIKs) that are subject to Class 1A NICs should not be included in the calculation of student loan repayments. If you are repaying a student or postgraduate loan and your employer has payrolled your BIKs (this means the tax was deducted from your pay and included in your P60 or P45). Put the amount of payrolled BIKs that are subject only to Class 1A NICs in this box. Your employer will be able to supply this amount if you are not sure.

Employer benefits included in payrolled BIKs that are subject to Class 1A NICs are:

- company cars and vans
- fuel for company cars and vans
- private medical and dental insurance
- goods and other assets provided by your employer

i For more information about 'Student loans and BIK, go to www.gov.uk/guidance/tell-hmrc-about-a-student-loan-in-your-tax-return

Box 2 Tax taken off box 1

Put the amount of tax you paid on your income in box 2.

Box 2.1 Pension contribution – payment from HMRC

If you received a payment from HMRC because you paid into a net pay pension scheme and were due a top-up, put the amount you received in box 2.1.

Benefits from your office

If you received any benefits or non-exempt expenses from your office, you'll need to include them on your 'Legislative Assembly' pages. The Finance Office will give you details on form P11D, 'Expenses and benefits'. If you do not receive a copy of your P11D by 6 July 2025, contact the Finance 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 6.

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 6.

Your P11D will not show, and you should not include on your 'Legislative Assembly' pages:

- any excess mileage allowance you received
 - if you use your own car for work, the payments you receive from the Finance Office are more than the approved mileage rates
 - the Finance Office will deduct tax when they pay you the allowance and show the amounts on your P60
- any item covered by the exemption for paid or reimbursed expenses

Box 3 Office Cost Expenditure

If the Finance Office paid for or reimbursed you for any office expenses, add up the amounts and put the total in box 3. This can include:

- office rent including business rates
- heating, lighting, phone calls and stationery
- wages for secretarial or research assistants, including casuals you hire
- employers National Insurance contributions

You can claim these expenses in boxes 7 to 9.

Do not include capital items such as office equipment – these go in box 9.

Box 4 Other cash reimbursements

Put in box 4, the amount the Finance Office reimbursed you for:

- vehicle hire or taxi fares
- other costs you've not put elsewhere on the 'Legislative Assembly' pages

You can claim these expenses in boxes 7 to 9.

Box 5 All other benefits

Put in box 5, the total amount on your P11D that you've not put elsewhere on your 'Legislative Assembly' pages. This can include:

- car and fuel
- home phones
- vouchers or credit cards

Box 6 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.

i 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 costs you had and needed to pay out to do your job. Not all the costs you can claim from the Finance Office qualify for tax relief. For more information on claiming tax relief on expenses, contact the Finance Office or our helpline on 03000 534 720.

Do not claim for any costs you can claim as an expense from the Finance 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 Finance Office.

Box 7 Secretarial, clerical and research assistance

You can claim the cost of employing someone to help you with your paperwork. Put in box 7 the total staff wages:

- you paid directly from your own funds
- the Finance Office paid or reimbursed you that you included in box 3

Box 8 Office expenses

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

- heating, lighting, phone and stationery costs, and may be the same figure you put in box 3
- any office expenses you paid directly, and not through the Finance Office, for example
 - if you need an item to run your office, but have spent your Office Costs Allowance, you can claim tax relief for that item in box 8, even though you cannot claim the cost from the Finance Office

Box 9 Other expenses and capital allowances

You can only claim for items that any Legislative Assembly member would need to do their job.

In box 9, you can claim the cost of any other expenses you've not put elsewhere on your 'Legislative Assembly' 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 allowance you can claim will depend on the cost and other circumstances.

You cannot claim capital allowances for:

- items you buy for or to use in your own home
- the cost of buying a car

i For more information about capital allowances, including the Annual Investment Allowance (AIA), go to www.gov.uk/capital-allowances

Please note you cannot claim the AIA for gifts, but you may be able to claim writing down allowance instead.

If you use the equipment for both business and private use, you need to reduce the amount you claim so that the claim does not include the private use.

Example 1

Tom sets up an office at home, spending £5,000 on IT equipment. The Finance Office does not reimburse Tom for this cost. He uses the equipment 70% for work and 30% for personal use. He chooses to claim the Annual Investment Allowance (AIA). He must reduce the amount claimed by the amount of his personal use – 30%. Tom can claim AIA of £3,500 (£5,000 less 30% private use).

Tom would also have to reduce the amount of AIA he could claim if his time in office was less than 12 months.

Example 2

Jennifer becomes a Legislative Assembly member on 11 May 2024 and spends £20,000 on equipment for her office. The Finance Office does not reimburse this cost. She also uses a laptop that was a gift to her. It was worth £500 on 11 May.

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

Maximum WDA she can claim

The WDA is reduced by 330/365 as Jennifer was not an MP for a full year.

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

$$£500 \times 16.28\% = £82$$

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

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

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.

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.

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