

Additional information

Tax year 6 April 2024 to 5 April 2025 (2024-25)

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 other UK securities, deeply discounted securities and accrued income profits

1 Gilt etc interest after tax taken off	3 Gross amount before tax
£	£
2 Tax taken off	
£	

Gains from life insurance policies, capital redemption policies and life annuity contracts

4 UK policy or contract gains on which tax was treated	8 UK policy or contract gains from voided ISAs
as paid – the amount of the gain	£ 00
£ 0 0	
	9 Number of years the policy was held
5 Number of years the policy has been held or since the	
last gain	
	10 Tax taken off gain shown in box 8
	£ 00
6 UK policy or contract gains where no tax was treated	
as paid – the amount of the gain	11 Deficiency relief
£ 0 0	£ 00
7 Number of years the policy has been held or since the	
last gain	

Stock dividends, bonus issues of securities and redeemable shares

12 Stock dividends – the amount received	13.1 Close company loans written off or released
£ 00	£ 00
13 Bonus issues of securities and redeemable shares	
£	

Business receipts taxed as income of an earlier year

14 The amount of post-cessation	or other 15 Tax year income to be ta	axed, for example, 2023–24
business receipts	YYYY YY	
£		
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Share schemes and employment lump sums, compensation and deductions, certain post-employment income and patent royalty payments

1 Share schemes – the taxable amount	8 Exemptions for amounts entered in box 4
 – excluding amounts included on your P60 or P45 	
	£ 00
£ 0 0	• Commence tion and have sume in to COO 000 summition
	9 Compensation and lump sums up to £30,000 exemption
Box 2 is not in use	£ 0 0
3 Taxable lump sums and certain income after the end of	
your job – excluding redundancy and compensation for	10 Disability and foreign service deduction
loss of your job	£ 0 0
£	
	11 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
excluding pensions	
	12 Foreign earnings not taxable in the UK
	£ 00
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
6 Tax taken off boxes 3 to 5	14 Exempt employers' contributions to an overseas
	pension scheme – read the notes
7 If you've left box 6 blank because the tax is included	£ 00
in box 2 on the 'Employment' page, put 'X' in the box	15 UK patent royalty payments made
in sox 2 on the Employment page, par 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	7 Maintenance payments (up to £4,280) – if you or your former spouse or civil partner were born before 6 April 1935 £ • 0 0
2 Subscriptions for Enterprise Investment Scheme shares - the amount on which relief is claimed £ 0	 8 Payments to a trade union for death benefits – half the amount paid (maximum £100) £ • 0
 Community Investment Tax Relief – the amount on which relief is claimed £ 	9 Relief claimed on a qualifying distribution on the redemption of bonus shares or securities £ 0
4 Annual payments made £ • 0	10 Subscriptions for shares under the Seed Enterprise Investment Scheme • 0 0
5 Qualifying loan interest payable in the year £ 0 6 Post-cessation trade relief and certain other losses	Box 11 is not in use 12 Non-deductible loan interest from investments into
6 Post-cessation trade relief and certain other losses £ 0 6.1 Pre-incorporation losses	property letting partnerships
£ 00 SA101 2025 Page	Ai 2

Married Couple's Allowance (only complete if either you, your spouse or civil partner were born before 6 April 1935)

If you were both born on or after 6 April 1935 and you want to claim Marriage Allowance, complete the Marriage Allowance section on page TR 5 of SA100. 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
2 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 	 8 Your spouse's or civil partner's full name 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 2024, enter the date of marriage or civil partnership DD MM YYYY
5 If, in the year to 5 April 2025, you lived with any previous spouse or civil partner, enter their date of birth DD MM YYYY Image: Comparison of the partner of the p	 11 If you want your spouse or civil partner to have your 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 1 Earlier years' losses – which can be set against of other income in 2024–25 £ • 0 0 2 Total unused losses carried forward £ • 0 0	 4 Enter the amount of relief shown in box 3 which is not subject to the limit on Income Tax reliefs £ 6 0 0 5 Tax year for which you're claiming relief in box 3, for example, 2023–24 YYYY YY
Trade losses from a later year 3 Relief now for 2025–26 trade losses or certain capital losses – read the notes £ • 0 0	Limit on Income Tax relief 6 Amount of payroll giving £
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Pension Savings Tax Charges

	13 Amount of unauthorised payment from a pension
Boxes 7, 8 and 9 are not in use	scheme, not subject to surcharge
10 Amount saved towards your pension, in the	£
period covered by this tax return, in excess of	14 Amount of unauthorised payment from a pension
the Annual Allowance	scheme, subject to surcharge
£	£
11 Annual Allowance tax paid or payable by your	
pension scheme	15 Foreign tax paid on an unauthorised payment
	(in £ sterling)
	£
11.1 Value of pension benefits transferred subject to the	
overseas transfer charge	16 Taxable short service refund of contributions
	(overseas pension schemes only)
11.2 Tax paid by your pension scheme on your overseas	
transfer charge	
	Box 17 is not in use
£ 0 0	
	18 Foreign tax paid (in £ sterling) on box 16
12 Pension scheme tax reference number	£ 000
PSTR	

Tax avoidance schemes

19 The scheme reference number	20 The tax year in which the expected advantage arises,
or promoter reference number	for example, 2023–24 YYYY YY