



# Use these notes to help you fill in the Additional information pages of your tax return

These notes are for less common types of income, deductions and tax reliefs. You may need helpsheets to fill in the 'Additional information' pages. You can find more details at the end of the relevant question.

## Other UK income

### Interest from gilt-edged and other UK securities, deeply discounted securities and accrued income profits

This includes disguised interest and interest from:

- government stocks, gilt-edged securities or gilts
- bonds, loan notes or similar securities issued by UK companies, local authorities, or bodies in the UK
- peer-to-peer loans made using a UK platform

It does not include interest you receive from an ISA or PEP. Only put your share of any joint income on the 'Additional information' pages.

Disguised interest is an interest-like amount you receive that is not taxed in the same way as other interest. It'll only apply to financial arrangements you enter into from 6 April 2024. Your tax adviser will tell you the amount to include in box 3.

If you want to claim bad debt relief on a peer-to-peer loan, deduct the bad debt from the interest you receive, and put the interest figure after this deduction in box 3.

If you invest in deeply discounted securities, put the difference between what you paid for the bond and what you redeem or sell it for in box 3.

If you transfer accrued income securities or have had securities transferred to you, fill in boxes 1 to 3.

**i** For more about peer-to-peer bad debt relief, go to [www.gov.uk](http://www.gov.uk) and search for 'Peer-to-Peer'.

For more about the Accrued Income Scheme, go to [www.gov.uk](http://www.gov.uk) and search for 'HS343'.

### Box 1 Gilt etc interest after tax taken off

Put the total amount of interest received from your gilt-edged and accrued income securities with tax taken off in box 1.

If the interest did not have tax taken off, put this amount in box 3. Do not fill in boxes 1 and 2.

### Box 2 Tax taken off

Put the tax taken off the interest in box 2.

### Box 3 Gross amount before tax

Add together boxes 1 and 2 and put the total figure in box 3. Make sure you include any deeply discounted securities you redeem or sell.

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

UK insurers must issue a 'chargeable event' certificate if they know you've made a gain on a:

- life insurance policy
- life annuity
- capital redemption policy

Use the details shown on your certificate to fill in boxes 4 to 11. If your insurer has sent you more than one certificate for the same gain, use the amended benefits figures or chargeable event gain on the later certificate. You'll need Helpsheet 320, 'Gains on UK life insurance policies' to help you fill in boxes 4 to 7 if:

- you have a restricted relief qualifying policy
- you have been non-resident in the UK during the period you've been the beneficial owner of the policy
- you consider that the gain is wholly disproportionate and you wish to apply to HMRC to have the gain recalculated

If you did not receive a certificate, you'll need to contact your insurer, trustee, nominee or lender.

**i** For more about life insurance gains, go to [www.gov.uk](http://www.gov.uk) and search for 'HS320'.

### Box 4 UK policy or contract gains on which tax was treated as paid

If tax is treated as paid on your gain, put the amount of the gain in box 4. If you own the policy or annuity jointly, only put your share of the gain in this box.

If you have gains from different, multiple policies, you must put the following information in box 19 on page TR 7 of your tax return:

- details of each individual policy
- the amount of gain for each policy
- the number of years you've held the policy
- the tax paid on each gain

If tax is treated as paid on your multiple gains, add them together and put the total amount of gain in box 4. If tax is not treated as paid on your multiple gains, put the total amount of gain in box 6. Do not put any figures in box 5 or box 7.

### **Box 5 Number of years the policy has been held or since the last gain**

If you have put a figure in box 4, unless the figure is a sum of multiple gains, put the 'number of years' as specified on the chargeable event certificate you received from your insurer in box 5.

If you've been non-resident in the UK during the period you've been the beneficial owner of the policy, please refer to IPTM3830 of the Insurance Policyholder Taxation Manual. Go to [www.gov.uk](http://www.gov.uk) and search for 'Insurance Policyholder Taxation Manual'.

### **Box 6 UK policy or contract gains where no tax was treated as paid**

If no tax was treated as paid on the gain, put the amount of the gain in box 6.

### **Box 7 Number of years the policy has been held or since the last gain**

If you have put a figure in box 6, unless the figure is a sum of multiple gains, put the 'number of years' as specified on the chargeable event certificate you received from your insurer in box 7.

If you've been non-resident in the UK during the period you've been the beneficial owner of the policy, please refer to IPTM3830 of the Insurance Policyholder Taxation Manual. Go to [www.gov.uk](http://www.gov.uk) and search for 'Insurance Policyholder Taxation Manual'.

### **Boxes 8 to 10**

Your life insurance company or ISA manager will give you a 'chargeable event' certificate if they cancel your ISA or life policy. Use this to fill in boxes 8 to 10.

If you have incurred multiple gains from policies held in voided ISAs, add them together and put the total amount of the gain in box 8 and the aggregate amount of tax taken off in box 10. Do not put any figure in box 9.

Provide the following information in the 'Any other information' box, box 19 on page TR7 of your tax return:


- details of each individual policy
- the amount of each individual gain
- the amount of tax taken off each gain
- the relevant 'number of years' for each gain, as specified on the chargeable event certificate

### **Box 11 Deficiency relief**

If a deficiency arose on your policy, put the amount of the deficiency in box 11. This will be used to calculate the amount of deficiency relief available.

You may be due deficiency relief if:

- your policy or annuity ended between 6 April 2024 and 5 April 2025
- you did not make a gain on the final chargeable event
- you made gains on the policy or annuity in an earlier tax year
- you pay higher rate tax

 For help working out deficiency relief, go to [www.gov.uk/hmrc-internal-manuals/insurance-policyholder-taxation-manual/iptm3860](http://www.gov.uk/hmrc-internal-manuals/insurance-policyholder-taxation-manual/iptm3860)

## **Stock dividends, bonus issues of securities and redeemable shares**

### **Box 12 Stock dividends**

If you received shares instead of a cash dividend, this is a stock dividend. The company will give you a dividend statement that shows 'the appropriate amount in cash' or 'the cash equivalent of the share capital', put this figure in box 12.

### **Box 13 Bonus issues of securities and redeemable shares**

If you received a bonus issue of securities or redeemable shares, put the amount of distribution received in box 13.

#### **Box 13.1 Close company loans written off or released**

If you receive a loan or advance from a close company as a participator, and the company releases or writes off the loan or advance, we treat it as your income. Put the amount of the loan or advance in box 13.1.

Boxes 12, 13 and 13.1 qualify for the dividend allowance. You do not pay tax on the first £500 of dividends received, but include all of the income, even if it's less than £500, as it may affect the rate of tax that you pay on dividends you receive in excess of the £500 allowance.

**i** For more information, go to [www.gov.uk/tax-on-dividends](http://www.gov.uk/tax-on-dividends)

## Business receipts taxed as income of an earlier year

### Boxes 14 and 15

If, after your business ceased, you received any business receipts that need taxing as income of an earlier year, put the total in box 14. Put that tax year in box 15.

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

### Box 1 Share schemes – the taxable amount

You'll need to work out the taxable amount on the exercise of share options, on the date of exercise, or on shares you get free or cheaply, or from employment-related securities from your employer. These include:

- shares in a company
- debentures, loan stock, bonds, warrants and futures
- contracts of insurance
- certificates conferring rights to securities held by others

Only fill in box 1 if your employer:

- has not fully taxed the shares
- used a lower valuation than they should have to find the taxable amount – only put the amount that did not have tax taken off in box 1

Helpsheet 305, 'Employment-related shares and securities' gives more information about:

- Tax advantaged Schedule 2 Share Incentive Plans, Schedule 4 Company Share Option Plans and Schedule 3 Save As You Earn schemes
- Enterprise Management Incentives
- employment-related securities and securities options

There are also working sheets in Helpsheet 305 that can help you to work out the taxable amount to put in box 1.

**i** For more information, go to [www.gov.uk](http://www.gov.uk) and search for 'HS305'

### Box 3 Taxable lump sums and certain income after the end of your job

This includes large payments (usually in cash and excluding pensions) or benefits from your current or former employer.

Payments include:

- salary
- holiday pay
- bonuses
- payments in lieu of notice
- compensation for changes in your employment terms
- payments made to guarantee your future conduct ('restrictive covenants'), for example, agreeing not to compete with your future employer

For income that has third-party arrangements or is subject to the 'disguised remuneration' rules, speak to your tax adviser. They'll tell you what figure to put in box 3.

**i** To help you work out what to put in boxes 3 to 10, use working sheet 2 in Helpsheet 325, 'Other taxable income'. Go to [www.gov.uk](http://www.gov.uk) and search for 'HS325'.

### Box 4 Lump sums or benefits received from an Employer-financed Retirement Benefits Scheme excluding pensions

Put the total of any amounts received from an Employer-financed Retirement Benefits Scheme (EFRBS) in box 4. If it includes a specific payment for ill-health or injury, put that amount in box 8.

### Box 5 Redundancy, other lump sums and compensation payments

This includes:

- redundancy pay
- post-employment notice pay
- compensation for loss of office

Include the amount of taxable post-employment notice pay and the amount of the balance of the payment which is above the £30,000 exemption limit. Do not include any amount of the payment which is not taxable, either because it is specifically exempted or because it is taxable overseas and not in the UK. The amount up to the £30,000 limit goes in box 9.

## Boxes 6 and 7

If your employer has taken tax from amounts that would normally go in boxes 3 to 5, and you've not included that tax in box 2 on your 'Employment' page, put the tax taken off in box 6. If you included that tax in box 2 on your 'Employment' page, put 'X' in box 7.

## Box 8 Exemptions for amounts entered in box 4

This includes payments for:

- ill-health or disablement during service
- death by accident during service
- benefits under a relevant life policy
- benefits excluded by regulation

**i** For more about relevant life insurance policies, go to [www.gov.uk/hmrc-internal-manuals/insurance-policyholder-taxation-manual](http://www.gov.uk/hmrc-internal-manuals/insurance-policyholder-taxation-manual)  
For information about benefits excluded by regulation, go to [www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim15021](http://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim15021)

## Box 9 Compensation and lump sums up to £30,000 exemption

If you have had a redundancy payment up to £30,000, after any post-employment notice pay has been taken off, and against which your employer has allowed an exemption on, put the total amount that you received in box 9.

If your payment after any post-employment notice pay has been taken off, is more than the £30,000 limit, you'll have to pay tax on the difference. Put the amount over £30,000 in box 5, any tax taken off in box 6 and the £30,000 limit in box 9.

### Example

Chris gets a redundancy payment of £40,000, of that £2,000 is post-employment notice pay. Chris pays tax at the basic rate of 20% so he fills in the boxes on page Ai 2 as follows:

- £10,000 (£2,000 + £8,000) in box 5
- £2,000 (£2,000 × 20% + £8,000 × 20%) in box 6
- £30,000 in box 9

## Box 10 Disability and foreign service deduction

You can claim an exemption for specific payments you received for physical or mental impairment, when your employment ended or terms changed. You should also include in box 10 any amount of post-employment notice pay that is not taxable in the UK because it is taxable overseas.

## Box 11 Seafarers' Earnings Deduction

You can qualify for the deduction if you perform all, or the majority, of your duties on a ship. You do not qualify if you're a worker on an offshore installation used in the gas and oil industry.

You must also include the names of all the ships that you worked on from 6 April 2024 to 5 April 2025 in box 19 on page TR 7 of your tax return.

You'll need Helpsheet 205, 'Seafarers' Earnings Deduction' to work out your eligible period. Put the amount of earnings that qualify for deduction in box 11.

**i** For more information, go to [www.gov.uk](http://www.gov.uk) and search for 'HS205'.

## Box 12 Foreign earnings not taxable in the UK

You'll need Helpsheet 211, 'Employment – residence and domicile issues' to work out the amount to put in box 12 if you:

- are, will be or have been, non-resident or claiming split-year treatment
- have been non-domiciled
- are, or will be, non-domiciled and the remittance basis rules apply to some or all of your earnings
- received income in a foreign country that you could not bring to the UK because of exchange controls or a shortage of foreign currency in that country

Do not include any amount of post-employment notice pay. You may also need to fill in the 'Residence, remittance basis etc' pages (SA109) of your tax return.

**i** For more information, go to [www.gov.uk](http://www.gov.uk) and search for 'HS211'.

## Box 13 Foreign tax for which tax credit relief not claimed

If you have paid foreign tax on your employment income and you're not claiming tax credit relief, put the amount in UK pounds in box 13.

## Box 14 Exempt employers' contributions to an overseas pension scheme

Fill in box 14 if your employer contributes to your overseas pension scheme and you do not pay tax on these contributions. You may get an annual statement that shows you the information you need. If you do not get one, contact your pension provider.

If your scheme is a money purchase scheme, put your employer's annual contribution in box 14. If it's a defined benefits scheme put the increase in the value of your lump sum (cash) rights plus 16 times the increase in your promised annual pension, minus any personal contributions to the scheme.

### Example

Your annual statement shows your cash lump sum rights increased by £1,000, your annual pension increased by £3,000 and you contributed £1,500 to the scheme.

The amount you put in box 14 is £47,500  
(£1,000 + (16 × £3,000) - £1,500).

Tell us in box 19 on page TR 7 of your tax return, the name of your pension scheme and whichever one of the following applies to your employer's contributions:

- your Migrant Member Relief QOPS reference number
- your transitional corresponding relief SF74 reference number
- the particular article and treaty of any Double Taxation Agreement that applies – for details of the required information, read PTM111700

 For more about these reliefs, go to [www.gov.uk/hmrc-internal-manuals/pensions-tax-manual/ptm111000](http://www.gov.uk/hmrc-internal-manuals/pensions-tax-manual/ptm111000)

For more about types of pension schemes, go to [www.gov.uk/pension-types](http://www.gov.uk/pension-types)

## Box 15 UK patent royalty payments made

You must withhold 20% tax from the amount of patent royalties you pay. The withheld tax is paid as part of the tax due on your income. Put the amount you paid out in patent royalty payments in box 15. Do not include the amount you withheld for tax.

## Other tax reliefs

### Box 1 Subscriptions for Venture Capital Trust shares


You can claim tax relief if you subscribed for shares in Venture Capital Trusts and were 18 or over when they were issued. Put the amount you subscribed, up to £200,000, in box 1 and details about each investment in box 19 on page TR 7 of your tax return.

### Box 2 Subscriptions for Enterprise Investment Scheme shares

You can claim tax relief if you received:

- form EIS3, 'Enterprise Investment Scheme Certificate and claim to relief' from the company you invested in
- form EIS5, 'Enterprise Investment Scheme' from the fund manager of an approved investment fund


Put the amount on which relief is being claimed, up to £2 million, in box 2. Any amount over £1 million must be for shares issued by a knowledge-intensive company. You must also give us details about each investment in box 19 on page TR 7 of your tax return.

 For more information, go to [www.gov.uk](http://www.gov.uk) and search for 'HS341'.

### Box 3 Community Investment Tax Relief

To qualify for Community Investment Tax Relief (CITR) you must have a tax relief certificate for your investment. Put the amount you're claiming in box 3.

You must also give HMRC details about each investment in box 19 on page TR7 of your tax return.

 For more about CITR, go to [www.gov.uk](http://www.gov.uk) and search for 'HS237'.

### Box 4 Annual payments made

You must withhold 20% tax from the amount you pay if you make annual payments under a legal obligation because of your trade or profession.

Put the amount you actually pay in box 4. If you've already claimed this amount as a business expense, put the amount you paid in the 'Any other information' box on your 'Self-employment (full)' pages.

### Example

Joan owes £100 copyright fees to AZ World for using their maps in her work. She withholds £20 (£100 × 20%) and pays AZ World £80. She puts £80 in box 4.

### Box 5 Qualifying loan interest payable in the year

You can claim tax relief for interest payable on a loan or alternative finance arrangement used to buy:

- shares in, or to fund, a close company
- an interest in, or to fund, a partnership (if you're claiming relief for investments into property letting partnerships, read Helpsheet 340)



- plant or machinery for your work – do not claim this if you've already deducted it as a business expense

The limit on Income Tax reliefs, restricts the total amount of qualifying loan interest relief and certain other reliefs in each year to the greater of £50,000 and 25% of your 'adjusted total income'.

**i** For more about qualifying loan interest go to, [www.gov.uk](http://www.gov.uk) and search for 'HS340'.  
For more about claiming losses and calculating your adjusted total income, go to [www.gov.uk](http://www.gov.uk) and search for 'HS204'.

### Box 6 Post-cessation trade relief and certain other losses

Tax relief may be available:

- if your business ceased after 5 April 2015, for post-cessation expenses, such as:
  - fixing or insuring against faulty work or goods
  - debt released under a formal arrangement
- if your employment ceased after 5 April 2018, former employment losses, for example, liabilities or costs paid by you

Put the total amount, minus any refunds, in box 6. If, exceptionally, you claim relief against capital gains, give details in box 19 on page TR 7 of your tax return.

#### Box 6.1 Pre-incorporation losses

You may be able to set losses against your income from a company that you transferred your trade to, wholly or mainly in exchange for shares in the company (pre-incorporation loss relief), if you:

- have carried forward losses from your business to go against future profits
- transfer your business to a company before all those losses have been used
- received, solely or mainly, shares in that company in exchange for the transfer of your business
- are the beneficial owner of the shares and the company has carried on business throughout the year, or from the date of transfer to 5 April

Put the amount of relief you are claiming in this box. This cannot be higher than your income from the company you transferred your business to.

**i** For more about pre-incorporation losses, go to [www.gov.uk](http://www.gov.uk) and search for 'HS227'.

### Box 7 Maintenance payments (maximum £4,280)

Only fill in this box if you or your former spouse or civil partner were born before 6 April 1935. Do not put anything in box 7 if you were both born after this date.

If you pay to maintain your former spouse or civil partner, or your child, you can claim tax relief at 10% on your payments up to £4,280 if the payments are made under:

- a court order
- a Child Support Agency (CSA) assessment
- a written agreement

You must meet the following 4 conditions:

- the court order, CSA assessment or written agreement is made under the laws of one of the following – UK, Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Netherlands, Norway, Poland, Portugal, Romania, Slovakia, Slovenia, Spain or Sweden
- the payments are made to your separated or former spouse or civil partner even if paid through the Department for Work and Pensions or the Social Security Agency in Northern Ireland
- your former spouse has not remarried or your former civil partner is not in another civil partnership (payments up to the date of remarriage or civil partnership qualify for relief)
- the payments are for their own maintenance

You can also claim relief if you meet the first condition and you pay maintenance for your child, or a child you treat as family, who is under 21. Put the amount you paid, up to £4,280, in box 7.

### Box 8 Payments to a trade union for death benefits


If part of your trade union subscription entitles you to a pension, life assurance or funeral benefits, you can claim tax relief on half of the amount that provides the benefits. Put this amount, up to £100, in box 8. If you need more information, speak to your union representative.

### Box 9 Relief claimed on a qualifying distribution on the redemption of bonus shares or securities

You may be due this relief if you paid tax on a distribution when the bonus shares or securities were issued. To make sure you do not pay tax twice on the same income, put the amount of relief that you are claiming in this box. For help working out how much relief you may be due go to [www.gov.uk/hmrc-internal-manuals/savings-and-investment-manual/saim5130](http://www.gov.uk/hmrc-internal-manuals/savings-and-investment-manual/saim5130)

### Box 10 Subscriptions for shares under the Seed Enterprise Investment Scheme


You can claim tax relief if you received form SEIS3, 'Seed Enterprise Investment Scheme' from the company you invested in. Put the amount of the subscriptions on which you're claiming relief, up to £200,000, in box 10. You must also give us details about each investment in box 19 on page TR 7 of your tax return.

 For more information, go to [www.gov.uk](http://www.gov.uk) and search for 'HS393'.

### Box 12 Non-deductible loan interest from investments into property letting partnerships

You can claim tax relief for the cost of getting a loan, or alternative finance and interest payable on a loan or alternative finance payments for investments into property letting partnerships to the extent that the partnership uses those funds for any part of its property business that consist of residential properties.

Include the cost of getting a loan, or alternative finance and the amount of interest on the loan or alternative finance payments in box 12.

 For more about qualifying loan interest, go to [www.gov.uk](http://www.gov.uk) and search for 'HS340'.

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

Do not fill in this section if you were both born after this date. If you were both born on or after 6 April 1935 and you want to claim marriage allowance, you should complete the Marriage Allowance section on page TR5 of SA100.

If you or your spouse or civil partner were born before 6 April 1935, you receive an allowance made up of 2 amounts:

- a minimum amount worth up to £427, plus
- an income-related amount worth up to £681, for
  - the husband if you were married before 5 December 2005
  - the person (husband, wife or civil partner) with the higher income, if you were married or formed a civil partnership on or after 5 December 2005

If you've already claimed Married Couple's Allowance in the tax year from 6 April 2024 to 5 April 2025 and you remarry or form a civil partnership, it's usually better to continue to claim for your former spouse or civil partner.

If this applies to you, put the name of your former spouse or civil partner in box 1 and their date of birth in box 5.

### Box 1 Your spouse's or civil partner's full name

Only fill in this box if you're either:

- the husband and were married before 5 December 2005
- the person with the higher income and were married or formed a civil partnership on or after 5 December 2005

### Box 2 Their date of birth if older than you

Only fill in this box if your spouse or civil partner is older than you, and you're either:

- the husband and were married before 5 December 2005
- the person with the higher income and were married or formed a civil partnership on or after 5 December 2005

### 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

Only put an 'X' in this box if you've already told us you want to share half the minimum allowance and have filled in form 18, 'Transferring the Married Couple's Allowance' before the start of the tax year.

### Box 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

Only put an 'X' in this box if you've already told us you want to transfer all the minimum allowance and filled in form 18, 'Transferring the Married Couple's Allowance' before the start of the tax year.

### Box 6 If you've already agreed that half of the minimum allowance is to be given to you, put 'X' in the box

Only put an 'X' in this box if you filled in form 18, 'Transferring the Married Couple's Allowance' before the start of the tax year and you're either:

- the wife and were married before 5 December 2005
- the person with the lower income and were married or formed a civil partnership on or after 5 December 2005

**Box 7 If you've already agreed that all of the minimum allowance is to be given to you, put 'X' in the box**

Only put an 'X' in this box if you filled in form 18, 'Transferring the Married Couple's Allowance' before the start of the tax year and you're either:

- the wife and were married before 5 December 2005
- the person with the lower income and were married or formed a civil partnership on or after 5 December 2005

**Box 8 Your spouse's or civil partner's full name**

Only fill in this box if you put an 'X' in box 6 or box 7 and you're either:

- the wife who married before 5 December 2005
- the person with the lower income who married or formed a civil partnership on or after 5 December 2005

**Box 9 Date of marriage or civil partnership**

If you were married or formed a civil partnership between 6 April 2024 and 5 April 2025, you can claim 1/12th of the Married Couple's Allowance for each month of your marriage or civil partnership.

**Surplus Married Couple's Allowance**

If you do not pay tax or if your income is not high enough to use up all of your Married Couple's Allowance, you can transfer any unused allowance to your spouse or civil partner if they pay tax.

You'll have to fill in form '575(T)' if you want to transfer any surplus Income Tax at the end of the year.

**i** To get a copy of form 575(T), go to [www.gov.uk](http://www.gov.uk) and search for '575(T)' or phone the Self Assessment Helpline on 0300 200 3310.

**Box 10 If you want to have your spouse's or civil partner's surplus allowance, put 'X' in the box**

Only put an 'X' in this box if you're:

- the wife and were married before 5 December 2005
- the person with the lower income and were married or formed a civil partnership on or after 5 December 2005

If you put an 'X' in this box, you must put your spouse's or civil partner's name and National Insurance number in box 19 on page TR 7 of your tax return. Do not put their name in box 8.

**Box 11 If you want your spouse or civil partner to have your surplus allowance, put 'X' in the box**

Only put an 'X' in this box if you're:

- the husband and were married before 5 December 2005
- the person with the higher income and were married or formed a civil partnership on or after 5 December 2005

If you've put an 'X' in this box, make sure you fill in box 1. Please put your spouse's or civil partner's name and National Insurance number in box 19 on page TR 7 of your tax return.

**Other information**

**Income Tax losses and limit on Income Tax relief**

**Box 1 Earlier years' losses**

If you want to use income losses brought forward from earlier years against your 'Other taxable income', box 17 on page TR 3 of your tax return, put the amount in box 1.

You can only use earlier years losses against income of the same type.

**i** For more information, go to [www.gov.uk](http://www.gov.uk) and search for 'HS325'.

**Box 2 Total unused losses carried forward**

If you want to carry forward income losses to a later year, put the amount in box 2. Add together:

- any loss for this year that you cannot set against the amount in box 17 on page TR 3 of your tax return
- any unused allowable losses brought forward from earlier years

**Box 3 Relief now for 2025 to 2026 trade losses or certain capital losses**

Put the amount of the 2025 to 2026 tax year trading losses that you're claiming relief for, or certain capital losses, in box 3. Put the tax year that you want to use the loss against in box 5.

The claim is for the later tax year 2025 to 2026 not the earlier tax year, for example, 2024 to 2025. The amount of the relief is calculated using the income, profit or gain of the earlier tax year and is usually set against other tax due or repaid as appropriate. Provide full details of your claim in the 'Any other information' box, box 19 on page TR7 of your tax return.



**i** For help working out the amount of relief, go to [www.gov.uk](http://www.gov.uk) and search for 'SA110 Notes' and read page TCSN24 of the Tax calculation summary notes (2024).

#### **Box 4 Enter the amount of relief shown in box 3 which is not subject to the limit on Income Tax reliefs**

The amount of tax relief you can claim against your income each year is limited to the greater of £50,000 or 25% of your adjusted total income. Certain reliefs are not subject to the limit.

**i** For more information about claiming losses and adjusted total income, go to [www.gov.uk](http://www.gov.uk) and search for 'HS204'.

#### **Box 6 Amount of payroll giving**

If you have charity donations taken from your pay before your pay is taxed, those payments are made through the Payroll Giving scheme. Put the amount of charity donations taken from your pay in box 6. You can find the amount you paid each month from your payslips.

If you need to work out your adjusted total income, add these payments to your pay figure on your P60.

#### **Boxes 10 to 18**

Your pension scheme administrator should have given you or your tax adviser most of the information you need to fill in boxes 10 to 18.

Boxes 10 to 14 are for UK registered pension schemes and overseas pension schemes. Boxes 15, 16 and 18 are only for overseas pension schemes.

**i** For more information, go to [www.gov.uk](http://www.gov.uk) and search for 'HS345'.

### **Tax avoidance schemes**

#### **Box 19 The scheme reference number (SRN) or promoter reference number (PRN)**

Put your SRN in box 19. You'll have received your SRN:

- from your scheme provider on form AAG6, 'Disclosure of Tax Avoidance Schemes – Notification of Scheme Reference Number'
- direct from HM Revenue and Customs (HMRC)

You do not have to enter the SRN in box 19 if your employer sent it to you in your capacity as an employee.

Put your PRN in box 19. If you used a tax avoidance scheme through a monitored promoter, you'll have received your PRN from:

- the promoter
- an intermediary of the promoter
- another client of the promoter

If you have more than one SRN or PRN, put each number on a separate line in box 19.

If you have more than 3 SRNs or PRNs, use form AAG4, 'Disclosure of avoidance scheme' to tell us about the SRNs or form AAG4(PRN) to tell us about the PRNs.

To download the forms, go to [www.gov.uk](http://www.gov.uk) and search for 'AAG4'.

HMRC never approves tax avoidance schemes. If you fail to tell us the SRN or PRN for a scheme or arrangement, you'll have to pay a penalty.

**i** For more information, go to [www.gov.uk/disclosure-of-tax-avoidance-schemes-overview](http://www.gov.uk/disclosure-of-tax-avoidance-schemes-overview)

#### **Box 20 The tax year in which the expected advantage arises, for example, 2023 to 2024**

If a tax or National Insurance contributions advantage arose in the 2024 to 2025 tax year, put 2024–25 in box 20. If no advantage arose in 2024 to 2025 but an advantage is expected to arise in a later year, put the earliest future year in which that advantage is expected to arise in box 20, for example, 2025–26.

If you included it in a previous tax return, you must carry on reporting it until there is no tax advantage (for example, until all losses from the scheme have been used up).

#### **More help if you need it**

To get copies of any tax return forms or helpsheets, go to [www.gov.uk/taxreturnforms](http://www.gov.uk/taxreturnforms)

You can phone the Self Assessment Helpline on 0300 200 3310 for help with your tax return.

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.