

Tax calculation summary notes

6 April 2015 to 5 April 2016

These notes contain a Working Sheet to help you complete the ‘Tax calculation summary’ pages. But you will not be able to use the Working Sheet if you have entries in:

- box 20 on page TR 3 of your 2015–16 tax return
- box 13 on page Ai 1 of the ‘Additional information’ pages
- box 1 in the ‘Income Tax losses’ section on page Ai 3 of the ‘Additional information’ pages
- box 6, 8 or 15 of the ‘Lloyd’s underwriters’ pages
- box 7 or 45 of the ‘Foreign’ pages
- box 2, 19 or 23 of the ‘Trusts etc’ pages
- box 28 of the ‘Residence, remittance basis etc’ pages
- box 5, 6 or 40 of the ‘Foreign’ pages, if the figure in the relevant box relates to withholding tax deducted under the UK/Swiss Tax Cooperation Agreement that is deemed to clear your UK tax liability on the relevant income or gains

In these circumstances, either your tax adviser or we will do the calculation for you. If you want us to do the calculation, please make sure your paper tax return reaches us by **31 October 2016** or that you file online by **31 January 2017** (to file online, go to www.gov.uk/file-your-self-assessment-tax-return).

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Completing the tax calculation Working Sheet

The Working Sheet is made up of 12 main sections but you will not have to complete every box in every section. However, to get to the right answer, please work through each section carefully.

Depending on your personal circumstances, you may also have to complete some additional sections. You will be directed to these sections, if appropriate, within the Working Sheet. For example, if you were born before 6 April 1938 you will be directed to Section 13.

You will have to copy figures from your tax return, including the 'Additional information' pages and any other supplementary pages you have completed, on to the Working Sheet. And then you will have to copy some figures within the Working Sheet; just follow the instructions on the page. Finally, you will be asked to copy figures from the Working Sheet on to the 'Tax calculation summary' pages.

Different types of income (and capital gains) are charged at different rates of tax.

They are charged to tax in the order shown below (non-savings income first).

Type of income	Tax band			
	First £150,000 of taxable income			All remaining taxable income
	First £31,785 of taxable income	next £26,785	next £118,215	
Non-savings income, for example, income from employment or self-employment, or property income	20%	20%	40%	45%
Savings income includes bank and building society interest, and gains made on life insurance policies (without a 'notional' tax credit)	0%	20%	40%	45%
Dividends and tax credits	10%	10%	32.5%	37.5%
Taxable lump sum payments	20%	20%	40%	45%
Gains on life insurance policies with a 'notional' tax credit	10%	20%	40%	45%

If taxable non-savings income is less than £5,000, the balance can be set against savings. Savings income, up to this balance, is charged at 0%.

The figures of £31,785 and £118,215 can be increased if you pay tax at 32.5% or more and make personal pension contributions and Gift Aid payments.

The rates of Capital Gains Tax are:

gains that qualify for Entrepreneurs' Relief	10%
other gains charged below the higher rate threshold*	18%
charged above the higher rate threshold*	28%

*Any balance of the higher rate threshold (£31,785) that has not been used by income can be set against capital gains.

Section 1: Add together non-savings income and lump sum payments

If any box on this page is a minus figure, substitute zero.

Employment

'Employment' pages

boxes 1 + 3

A1

Ministers of religion' pages

box 38

A2

'Additional information' pages,
page Ai 2 (Share schemes and
employment lump sums)

boxes 3 + 4

A3

A1 + A2 + A3

A4

Benefits from your employment -
'Employment' pages

boxes 9 to 16

A5

Expenses from your employment -
'Employment' pages

boxes 17 to 20

A6

'Additional information' pages,
page Ai 2 (Share schemes and
employment lump sums)

boxes 11 to 13

A7

A6 + A7

A8

A4 + A5 minus A8

Total from all employments

A9

Share schemes

'Additional information' pages,
page Ai 2 (Share schemes and
employment lump sums)

box 1

A10

Profit from self-employment

Losses brought forward to be added back,
'Self-employment (short)' pages

box 29

A11

'Self-employment (short)' pages

box 31

A12

A15

A11 + A12

Losses brought forward to be added back,
'Self-employment (full)' pages

box 74

A13

'Self-employment (full)' pages

box 76

A14

A16

A17

A13 + A14

A15 + A16

Lloyd's underwriter

Losses brought forward to be added back,
'Lloyd's underwriters' pages

box 51

A18

'Lloyd's underwriters' pages

box 52

A19

A20

A18 + A19

Profit from partnerships

Losses brought forward to be added back, 'Partnership (short)' pages	box 17	A21	<input type="text"/>	
				A21 + A22
'Partnership (short)' pages	box 20	A22	<input type="text"/>	A23 <input type="text"/>
Losses brought forward to be added back, 'Partnership (full)' pages	boxes 17 + 38 + 47 + 58	A24	<input type="text"/>	
				A24 + A25
'Partnership (full)' pages	box 76	A25	<input type="text"/>	A26 <input type="text"/>
				A27 <input type="text"/>

Profit from UK property

Losses brought forward to be added back, 'UK property' pages	boxes 14 + 39	A28	<input type="text"/>	
				A28 + A29
'UK property' pages	boxes 15 + 40	A29	<input type="text"/>	A30 <input type="text"/>

Foreign income

Losses brought forward to be added back, 'Foreign' pages	box 26 minus (box 31 + box 32)	A31	<input type="text"/>	
				A31 + A32
'Foreign' pages	boxes 9 + 13 + 30 + 41 + 42	A32	<input type="text"/>	A33 <input type="text"/>

Trusts and estates

'Trusts etc' pages	(boxes 3 + 7 + 16) x 100/80	A34	<input type="text"/>	
	(boxes 1 + 10) x 100/55	A35	<input type="text"/>	
	boxes 13 + 22	A36	<input type="text"/>	
	box 20 x 100/78	A37	<input type="text"/>	A34 + A35 + A36 + A37
		A38	<input type="text"/>	

UK pensions and state benefits

Tax return, page TR 3	boxes 8 + 11 + 13 + 15 + 16	A39	<input type="text"/>
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Other income

Tax return, page TR 3	box 17 minus box 18	A40	<input type="text"/>
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A9 + A10 + A17 + A20 + A27
+ A30 + A33 + A38 + A39 + A40

Total non-savings income

A41	<input type="text"/>
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Lump sum payments

'Additional information' pages, page Ai 2 (Share schemes and employment lump sums)	box 5	A42	<input type="text"/>
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Section 2: Add together savings income (excluding dividends)

Partnerships

'Partnership (short)' pages	box 28	A43	<input type="text"/>	
				A43 + A44
'Partnership (full)' pages	boxes 35 + 73	A44	<input type="text"/>	A45 <input type="text"/>

Foreign income

'Foreign' pages	box 4	A46	<input type="text"/>	
'Foreign' pages	box 43	A47	<input type="text"/>	
				A46 + A47 + A48
Tax Return, page TR 3	box 3	A48	<input type="text"/>	A49 <input type="text"/>

Trusts and estates

'Trusts etc' pages	(boxes 4 + 8 + 17) x 100/80	A50	<input type="text"/>	
	box 11 x 100/55	A51	<input type="text"/>	
	box 14	A52	<input type="text"/>	A50 + A51 + A52

Interest received from UK banks and building societies

Tax return, page TR 3	(box 1 x 100/80)	A54	<input type="text"/>	
Tax return, page TR 3	box 2	A55	<input type="text"/>	
'Additional information' pages, page Ai 1	box 3	A56	<input type="text"/>	A54 + A55 + A56

Gains on life insurance policies etc

'Additional information' pages, page Ai 1	boxes 6 + 8	A58	<input type="text"/>	
				A45 + A49 + A53 + A57 + A58
Total savings income		A59	<input type="text"/>	

Section 3: Add together dividends, and gains on life policies with tax treated as paid

Partnerships

'Partnership (full)' pages box 70 A60

Foreign income

'Foreign' pages box 11 A61

'Foreign' pages box 6 x 100/90 A62

Tax return, page TR 3 box 6 x 100/90 A63 A64 A61 + A62 + A63

Trusts and estates

'Trusts etc' pages (boxes 5 + 9 + 21) x 100/90 A65

box 18 x 100/90 A66

box 12 x 100/62.5 A67 A68 A65 + A66 + A67

Dividends from UK companies

Tax return, page TR 3 (boxes 4 + 5) x 100/90 A69

'Additional information' pages, box 12 x 100/90 A70 A71 A69 + A70
page Ai 1

Total dividend income

A60 + A64 + A68 + A71

A72

Add together gains on life insurance policies etc with tax treated as paid

'Additional information' pages, box 4 A73
page Ai 1

A41 + A42 +
A59 + A72 + A73

Total income A74

Double taxation agreement income

'Residence, remittance basis, etc' pages

box 20

A75	<input type="text"/>
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Total income + double taxation agreement income

A76	<input type="text"/>
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Payroll Giving and pension payments

'Additional information' pages,
page Ai 3

box 6

A77	<input type="text"/>
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Tax return, page TR 4

boxes 1 + 2 + 3 + 4

A78	<input type="text"/>
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(A74 + A77)
minus A78

Adjusted total income

A79	<input type="text"/>
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Section 4: Calculate total allowances and deductions

Loss brought forward

'Self-employment (short)' pages	box 29	A80	<input type="text"/>
'Self-employment (full)' pages	box 74	A81	<input type="text"/>
'Lloyd's underwriters' pages	box 51	A82	<input type="text"/>
'Partnership (short)' pages	box 17	A83	<input type="text"/>
'Partnership (full)' pages	boxes 17 + 38 + 47 + 58	A84	<input type="text"/>
'UK property' pages	boxes 14 + 39	A85	<input type="text"/>
'Foreign' pages	box 26 minus (box 31 + box 32)	A86	<input type="text"/>

Loss of year set against other income

'Self-employment (short)' pages	box 33	A87	<input type="text"/>
'Self-employment (full)' pages	box 78	A88	<input type="text"/>
'Lloyd's underwriters' pages	box 56	A89	<input type="text"/>
'Partnership (short)' pages	box 22	A90	<input type="text"/>
'Partnership (full)' pages	boxes 22 + 39	A91	<input type="text"/>
'UK property' pages	box 42	A92	<input type="text"/>
'Foreign' pages	box 31	A93	<input type="text"/>
'Capital gains summary' pages	box 12	A94	<input type="text"/>

Post-cessation expenses and losses

'Additional information' pages, page Ai 3 (Income Tax losses)	box 6	A95	<input type="text"/>	Total of boxes A80 to A95	A96	<input type="text"/>
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Qualifying loan interest

'Additional information' pages, page Ai 2 (Other tax reliefs)	box 5	A97	<input type="text"/>
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Trade Union etc death benefit payments

'Additional information' pages,
page Ai 2 (Other tax reliefs)

box 8

A98

Relief for your losses and qualifying loan interest (A87 to A98) is restricted to £50,000 or, if more, 25% of A79. Losses for Business Premises Renovation Allowance and Overlap Relief included in the loss amount are not subject to the restriction and this working sheet may not give the correct answer. See Helpsheet 204. Go to www.gov.uk and search for 'HS204'.

Other deductions

Box A99: payments to retirement annuity contracts and other pension contributions paid gross come into the calculation here at the deduction stage. Pension payments receiving basic rate tax relief at source (Tax reliefs, page TR 4, box 1) come into the calculation in Section 6.

Paying personal pensions

Tax return, page TR 4

boxes 2 + 3 + 4

A99

Charitable giving

Tax return, page TR 4

boxes 9 + 10

A100

Annuities and annual payments

'Additional information' pages,
page Ai 2 (Other tax reliefs)

box 4

A101

A102

A101 x 100/80

'Trusts etc' pages

box 24

A103

A96 + A97 + A98 + A99
+ A100 + A102 + A103

Total deductions

A104

A76 minus A104

Net income

A105

Deduct

Gift Aid and pension payments made net (grossed up)

Tax return, page TR 4

(box 5 minus box 7) + box 8

A106

A107

A106 x 100/80

Tax return, page TR 4

box 1

A108

A107 + A108

Amount for extending Basic Rate Band

A109

Add back

Trade Union etc, death benefit payments

from A98

A110

A105 minus
(A107 + A108 minus A110)

Adjusted net income

A111

Copy to B1 and
copy to J1

Personal allowances

Box A112: If box A111 is more than £100,000 you may not be entitled to Personal Allowance. If you were born before 6 April 1938 you may be entitled to a higher age-related Personal Allowance. If either of these apply, go to Section 13 on page TCSN 28 to work out the figure for box A112. If neither of these apply, and you are a UK resident, enter £10,600 in box A112.

Personal Allowance

A112

Blind Person's Allowance (£2,290)

A113

Blind person's surplus allowance from spouse

A114

A115

Total of boxes
A112 to A114

Copy box A114 to Tax calculation
summary pages box 11

Election to reduce personal allowance (marriage allowance transfer)

Marriage allowance transferred out

A116

Total deductions and allowances

A117

(A104 + A115)
minus A116

Section 5: Calculate taxable income

If any box on this page is a minus figure, substitute zero.

Non-savings income etc	A118 <input type="text"/>	from A41	A119 <input type="text"/>	from A117	A120 <input type="text"/>	A118 minus A119 Copy to A144
Lump sum payments	A121 <input type="text"/>	from A42	A122 <input type="text"/>	A119 minus A118	A123 <input type="text"/>	A121 minus A122 Copy to A174
Savings income etc	A124 <input type="text"/>	from A59	A125 <input type="text"/>	A122 minus A121	A126 <input type="text"/>	A124 minus A125 Copy to A154
Foreign dividends	A127 <input type="text"/>	from A64	A128 <input type="text"/>	A125 minus A124	A129 <input type="text"/>	A127 minus A128 Copy to A164
Stock dividends	A130 <input type="text"/>	from A70	A131 <input type="text"/>	A128 minus A127	A132 <input type="text"/>	A130 minus A131 Copy to A164
UK dividends	A133 <input type="text"/>	A72 minus (A127 + A130)	A134 <input type="text"/>	A131 minus A130	A135 <input type="text"/>	A133 minus A134 Copy to A164
Gains on life policies etc	A136 <input type="text"/>	from A73	A137 <input type="text"/>	A134 minus A133	A138 <input type="text"/>	A136 minus A137 Copy to A184
Total income	A139 <input type="text"/>	from A74	Total taxable income		A140 <input type="text"/>	A139 minus A119

Section 6: Allocate income to tax bands

If any box on this page is a minus figure, substitute zero.

Band between savings rate and basic rate	A141	26,785	
			from A109
Relevant earnings adjustment	A142		
			A141 + A142
	A143		
			Copy to A148

	Allocate taxable non-savings income to tax bands	Allocate taxable savings etc income to tax bands	Allocate taxable dividends income to tax bands	Allocate taxable lump sum payments to tax bands	Allocate taxable gains on life policies income to tax bands
	from A120	from A126	A129 + A132 + A135	from A123	from A138
	A144	A154	A164	A174	A184
Starting rate band for savings	A145	A155	A165	A175	A185
	5,000				
Income in starting rate band	A146	A156	A166	A176	A186
Band between savings rate and basic rate + relevant earnings adjustment	A147	A157	A167	A177	A187
	A148	A158	A168	A178	A188
Income in basic rate band	A149	A159	A169	A179	A189
	A150	A160	A170	A180	A190
Band between higher rate band and basic rate band	A151	A161	A171	A181	A191
	A152	A162	A172	A182	A192
Income in higher rate band	A153	A163	A173	A183	A193
Income in additional rate band					

Section 7: Calculate Income Tax due

Non-savings income

	$A146 + A149 +$ $A176 + A179$		$A194 \times 20\%$
A194	<input type="text"/>	A195	<input type="text"/>
	$A152 + A182$		$A196 \times 40\%$
A196	<input type="text"/>	A197	<input type="text"/>
	$A153 + A183$		$A198 \times 45\%$
A198	<input type="text"/>	A199	<input type="text"/>

Savings income

	$A156 + A186$		$A200 \times 0\%$
A200	<input type="text"/>	A201	<input type="text"/>
	$A159 + A189$		$A202 \times 20\%$
A202	<input type="text"/>	A203	<input type="text"/>
	$A162 + A192$		$A204 \times 40\%$
A204	<input type="text"/>	A205	<input type="text"/>
	$A163 + A193$		$A206 \times 45\%$
A206	<input type="text"/>	A207	<input type="text"/>

Dividend income

	$A166 + A169$		$A208 \times 10\%$
A208	£ <input type="text"/>	A209	£ <input type="text"/>
	from A172		$A210 \times 32.5\%$
A210	<input type="text"/>	A211	<input type="text"/>
	from A173		$A212 \times 37.5\%$
A212	<input type="text"/>	A213	<input type="text"/>

Income Tax due

$$A195 + A197 + A199 + A201 + A203 + A205 + A207 + A209 + A211 + A213$$

A214	<input type="text"/>
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Copy to A215

Section 8: Calculate Income Tax due after allowances and reliefs

If any box on this page is a minus figure, substitute zero.

Income Tax due

from A214
A215

Other tax reliefs

Deficiency Relief

Top Slicing Relief can only apply to gains on life policies. If you have gains on life policies go to Section 16 on page TCSN 35 to calculate any Top Slicing Relief due.

from F9 on page
TCSN 38
A216

Top Slicing Relief

from E47 on page
TCSN 37
A217

Venture Capital Trust shares
'Additional information' pages,
page Ai 2

box 1 A218 A219 $A218 \times 30\%$

Enterprise Investment Scheme
'Additional information' pages,
page Ai 2

box 2 A220 A221 $A220 \times 30\%$

Seed Enterprise Investment Scheme
'Additional information' pages,
page Ai 2

box 10 A222 A223 $A222 \times 50\%$

Community Investment Tax Relief
'Additional information' pages,
page Ai 2

box 3 A224 A225 $A224 \times 5\%$

Social Investment Tax Relief
'Additional information' pages,
page Ai 2

box 11 A226 A227 $A226 \times 30\%$

A216 + A217 + A219
+ A221 + A223
+ A225 + A227
A228

Maintenance and alimony
'Additional information' pages,
page Ai 2

box 7 A229

If you or your spouse or civil partner were born before 6 April 1935, go to Section 14 on page TCSN 29 to work out the figure for box A230.

Married Couple's
Allowance

A230

Married couple's
surplus allowance

A231

Copy box A231 to 'Tax calculation
summary' pages box 13

A229 + A230 + A231
A232 A233 $A232 \times 10\%$

If any box on this page is a minus figure, substitute zero.

Notional tax

On gains on life policies	A234	from A184	A235	A234 x 20%
On stock dividends	A236	from A132	A237	A236 x 10%

Tax credit on foreign dividends

A238	from A129	A239	A238 x 10%
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Foreign Tax Credit Relief
'Foreign' pages

box 2

A240	A228 + A233 + A235 + A237 + A239
A241	A240 + A241
A242	

Income Tax due after allowances and reliefs

A243	A215 minus A242
	Copy to A244

Section 9: Calculate tax due after Gift Aid payments and tax credits on dividends

If any box on this page is a minus figure, substitute zero.

from A243

Income Tax due after allowances and reliefs

A244

Gift Aid payments

If you have made Gift Aid payments you must pay Income Tax, at whatever rate, or Capital Gains Tax, at least equal to the basic rate Income Tax treated as having been deducted. The charity receiving payments from you can reclaim that Income Tax from us. We must make sure you pay sufficient tax to 'cover' the tax repaid to the charity. If you have not paid enough it may be necessary to restrict your personal allowances so more income is charged to tax or we may ask you to pay more. Boxes A245 to A251 compare the tax charged on your income with the tax treated as deducted from your Gift Aid payments.

Do not include pence in boxes A245 and A246. Round down the figure in each of these boxes to the nearest whole pound.

A245 $A106 \times 100/80$ A246 $A245 \times 20\%$

If you completed box 1 on the tax return, page TR 5 (the total amount of Child Benefit received), go to Section 20 on page TCSN 42 to work out the figure for box A247.

Tax charge on Child Benefit

A247 from J8 on page TCSN 42

Capital Gains Tax

A248 from G41 on page TCSN 40

A249 $A247 + A248$

A250 $A246 \text{ minus } A249$

Income Tax due

A251 Larger of boxes A244 and A250

Tax due on annuity payments and royalty payments

'Additional information' pages, page Ai 2 (Other tax reliefs)

$\text{box } 4 \times 100/80$

A252

'Additional information' pages, page Ai 2 (Share schemes and employment lump sums)

$\text{box } 15 \times 100/80$

A253

A254 $A252 + A253$

A255 $A254 \times 20\%$

A256 $A251 + A255$

If any box on this page is a minus figure, substitute zero.

Calculate tax credits on dividends

If box A244 is smaller than box A251 and box A135 is smaller than box A133, this calculation may overcharge tax.

UK dividends

	from A135	A257 x 10%
A257	<input type="text"/>	A258 <input type="text"/>

Lloyd's dividends

'Lloyd's underwriters' pages

box 9 x 100/90

A259	<input type="text"/>
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Non-savings income minus
total deductions and allowances

	from A120	
A260	<input type="text"/>	
	smaller of A259 and A260	A261 x 10%
A261	<input type="text"/>	A262 <input type="text"/>

A258 + A262

A263	<input type="text"/>
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A256 minus A263

Income Tax due after dividend tax credits

A264	<input type="text"/>
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Section 10: Calculate tax taken off

If any box on this page is a minus figure, substitute zero, unless otherwise stated.

'Employment' pages	box 2	A265	<input type="text"/>
'Ministers of religion' pages	box 39	A266	<input type="text"/>
Tax return, page TR 3	boxes 10 + 12 + 14	A267	<input type="text"/>
		This box can be negative	
		A265 + A266 + A267	
Total tax deducted under PAYE		A268	<input type="text"/>
Outstanding debt included in your tax code for 2015-16		A269	<input type="text"/>
Your 2015-16 tax code may have been adjusted to collect money that you owe. Look at your 2015-16 PAYE Coding Notice. If we have made such an adjustment, it will show as 'Outstanding debt'. Copy that figure into box A269.		Copy box A269 to 'Tax calculation summary' pages box 9	
		smaller of A268 and A269	
The amount of PAYE tax set against the outstanding debt		A270	<input type="text"/>
		A268 minus A270	
Remaining PAYE tax that can be used in this calculation		A271	<input type="text"/>
'Self-employment (short)' pages	box 38	A272	<input type="text"/>
'Self-employment (full)' pages	boxes 81 + 82	A273	<input type="text"/>
'Lloyd's underwriters' pages	boxes 4 + 14	A274	<input type="text"/>
'Partnership (short)' pages	boxes 29 + 30 + 31	A275	<input type="text"/>
'Partnership (full)' pages	boxes 77 + 78 + 79	A276	<input type="text"/>
'UK property' pages	box 21	A277	<input type="text"/>
'Foreign' pages	boxes 3 + 5 + 8 + 10 + 12 + 29 + 40	A278	<input type="text"/>
'Trusts etc' pages	box 15	A279	<input type="text"/>
'Residence, remittance basis etc' pages	boxes 21 + 22	A280	<input type="text"/>
Tax return, page TR 3	box 19	A281	<input type="text"/>
'Additional information' pages, Ai 1	boxes 2 + 10	A282	<input type="text"/>
'Additional information' pages, Ai 2 (Share schemes and employment lump sums)	boxes 6	A283	<input type="text"/>
		Total of boxes A271 to A283	
		A284	<input type="text"/>

If any box on this page is a minus figure, substitute zero.

Tax taken off from other sections of this Working Sheet.

A34 x 20%
A285

A35 x 45%
A286

A37 x 22%
A287

A50 x 20%
A288

A51 x 45%
A289

A54 x 20%
A290

A66 x 10%
A291

A67 x 27.5%
A292

total of boxes A285 to A292

A293

Total tax paid at source

A284 + A293
A294

Copy to box A306

Section 11: Calculate the amount of tax due for 2015-16

If any box on this page is a minus figure, substitute zero.

Income Tax due

from A264

A295

If you are self-employed, in a business partnership or are a Lloyd's underwriter, complete Section 15 starting on page TCSN 32 to work out the figure for box A296.

Class 4 National Insurance contributions

from D18 on page TCSN 32

A296

Copy box A296 to 'Tax calculation summary' pages box 4

Class 2 National Insurance contributions

from D19 on page TCSN 33

A297

Copy box A297 to 'Tax calculation summary' pages box 4.1

A295 + A296 + A297

A298

Income Tax, Class 2 and Class 4 National Insurance contributions

If you have to pay tax under PAYE, we try to make your tax code match your circumstances so you pay the right amount of tax during the year. But your 2015-16 tax code may have been adjusted to collect tax you owe for earlier years. Look at your 2015-16 PAYE Coding Notice. If we have made such an adjustment, it will include an 'amount of underpaid tax for earlier years'. Copy that figure into box A299.

Underpaid tax for earlier years included in your 2015-16 tax code

A299

Copy box A299 to 'Tax calculation summary' pages box 7

Tax charge on Child Benefit

from J8 on page TCSN 42

A300

If you put 'X' in box 1 of the Student Loan repayments boxes on page TR 5 of the tax return, go to Section 21 starting on page TCSN 43 to work out the figure for box A301.

Student Loan repayment due

from K40 on page TCSN 45

A301

Copy box A301 to 'Tax calculation summary' pages box 3

If you completed 'Additional information' pages, page Ai 4 (Pension savings tax charges boxes), use Helpsheet 345, 'Pensions - tax charges on any excess' or Helpsheet 346, 'Pension savings tax charges' to work out the figure for box A302.

Pension savings tax charges

A302

Copy box A302 to 'Tax calculation summary' pages box 6

If you completed box 8 on the tax return, page TR 3 (State Pension lump sum), go to Section 19 on page TCSN 41 to work out the figure for box A303.

State Pension lump sum

from H3 on page TCSN 41

A303

If you completed the 'Capital gains summary' pages go to Section 18 starting on page TCSN 39 to work out the figure for box A304.

Capital Gains Tax

from G41 on page TCSN 40

A304

Copy box A304 to 'Tax calculation summary' pages box 5

A298 + A299 + A300 + A301
+ A302 + A303 + A304

A305

If any box on this page is a minus figure, substitute zero.

Total tax taken off at source

from A294
A306

Box A307: If, because of a change in your circumstances, your 2015-16 tax code was reduced during the year to 5 April 2016, you may have paid too little tax for the time before your code was reduced. Look at your 2015-16 PAYE Coding Notice for the message: 'Our estimate of the underpayment for the earlier part of the year is £xxxxxx. We will normally collect any underpayment through your Self Assessment balancing payment. This will be calculated when your tax return for the year is processed'. But if you asked for this tax to be collected through your tax code for 2016-17, enter the amount in box A307.

2015-16 underpaid tax included in 2016-17 tax code

A307
Copy box A307 to 'Tax calculation summary' pages box 8

If A305 is larger than A308

Total Tax, Student Loan repayments and Class 4 NICs due

A306 + A307
A308

A305 minus A308
A309

Copy box A309 to 'Tax calculation summary' pages box 1

If A308 is larger than A305

Income Tax overpaid

A308 minus A305
A310

Copy box A310 to 'Tax calculation summary' pages box 2

You can now use Section 12 on page TCSN 23 if you want to work out what you have to pay us by 31 January 2017, or what we have to pay you.

Section 12: Calculate the amount to pay by 31 January 2017

If any box on this page is a minus figure, substitute zero, unless otherwise stated.

A309 minus A310
A311
This box can be negative

Tax refunded or set off
Tax return, page TR 5

box 1

A312

There may be an adjustment needed to increase your tax for 2015-16 because you are claiming averaging for farmers and creators of literary or artistic work, or you are claiming to pay tax on your post-cessation receipts by reference to the year your business ceased.

Calculate the difference between the actual liability for the earlier year and the liability that would have arisen for the earlier year if the averaged profit or post-cessation receipts had been included in the return for that year. The adjustment relates to 2015-16 even though it is calculated by reference to the circumstances of the earlier year. If you need help, ask us or your tax adviser. Enter the amount in box A313.

Increase in tax from adjustment
to earlier years

A313

Copy box A313 to 'Tax calculation summary' pages box 14

The Marriage Allowance transfer for the recipient is not claimed on the Self Assessment tax return but it is included in the Self Assessment tax calculation, if there is a digital claim.

Lower of A295 and
(£1,060 x 20% = £212)
A314

(A311 + A312 + A313)
minus A314

Total due

A315
This box can be negative

There may be an adjustment needed to decrease your tax for 2015-16, calculated by reference to an earlier year, because you are claiming loss relief calculated by reference to your income or capital gains for an earlier year or years, or you are claiming averaging for farmers and creators of literary or artistic work.

Do not include losses for which you have previously claimed relief. Calculate the difference between the actual liability for the earlier year and the liability that would have arisen for the earlier year if the loss, averaged profits or pension payments had been included in the return for that year. Enter the amount in box A316. If you need help, ask us or your tax adviser.

Decrease in tax from adjustment
to earlier years

A316

Copy box A316 to 'Tax calculation summary' pages box 15

If you wish to claim tax relief now for a 2016-17 income loss, or certain 2016-17 capital losses, by reference to an earlier year, for example, 2015-16 (often called 'carrying back' a loss), you should have provided full details of your claim in the 'Additional information' box, box 21 on page Ai 4 of the 'Additional information' pages. If you have not given full details in that box, you must use the 'Any other information' box, box 19 on page TR 7 of your tax return.

Recalculate your 2015-16 liability taking into account the loss. The difference between that figure and box A309 or A310 is the amount of your tax relief for the 2016-17 loss. Enter it in box A317. A credit for this amount can be set against the total tax due for 2015-16. In some cases where we enquire into your claim, any credit may not be available before the closure of the enquiry. If you need help, ask us or your tax adviser.

Next year's repayment
claimed now

A317

Copy box A317 to 'Tax calculation
summary' pages box 16

Look at your Statements of Account (if you have never had a Statement of Account it is unlikely you have paid anything towards your 2015-16 tax bill yet).

Payments or credits that have been made towards
your 2015-16 payments on account

A318

Any other payments or credits not already included
in boxes A316, A317, or A318 that have been made
towards your 2015-16 tax bill

A319

If you have a tax code and your tax return is received by 31 October 2016, you may be able to have the tax you owe collected through your tax code for 2017-18.

Tax due minus payments or credits and Class 2

A320
A315 minus
(A318 + A297)
This box can be negative

If box A320 is positive and is less than £3,000 and you want this included in your 2017-18 tax code, copy the figure in box A320 to box A321; if not, leave box A321 blank.

Amount that can be coded out

A321

A316 + A317 + A318 +
A319 + A321

Adjustments, payments and coded out

A322

This box can be negative

Tax due for 2015-16

If box A323 is positive, this is the tax you owe. If box A323 is negative, this is the tax we owe you.

A323
A315 minus A322

This box can be negative

Payments on account

If box A324 is less than £1,000 you do not have to make payments on account for 2016-17; do not complete boxes A325 to A327. Enter '0' in box A329 and complete box A330

A324
A309 minus
(A301 + A304 + A321)

This box can be negative

If more than 80% of your tax bill for 2015-16 is met from tax taken off at source (that is, if box A324 is less than box A326) you do not need to make payments on account for 2016-17. Enter zero '0' in box A329 and complete box A330.

A235 + A237 + A239 + A263
+ A298 + A300 + A302 + A303

A325

A325 x 20%

A326

A324 x 50%

Amount of each payment on account

A327

Claim to reduce payments on account

You may want to reduce your payments on account for 2016–17 (including reducing to nil) if you expect:

- your 2016–17 income to be lower than 2015–16, or
- your allowances or reliefs to be higher, or
- more of your 2016–17 income will be taxed at source, because
 - it will be taxed under PAYE, or
 - it will be covered by subcontractor deductions, or
 - you will have more savings income

If you do want to reduce your payments on account, you must make a reasonable estimate of the difference between the Income Tax you expect to pay in 2016–17 and your Income Tax on this return. You can reduce each of your payments by half this difference.

In box 11 of the ‘Tax calculation summary’ pages enter the amount of each reduced payment on account (including the pence), or nil, if appropriate, and put ‘X’ in box 10. Give your reason for reducing your payments in box 17. If you decide later that your reduced payments are still too high, write to us saying why you are claiming to reduce again. Make sure the payments you make by 31 January 2017 and 31 July 2017 will add up to your best estimate of your tax bill for 2016–17.

If your 2 payments on account turn out to be different from your 2015–16 tax bill and if you have paid:

- more than you needed to, we will credit you with interest
- less than you needed to, we will charge you interest

Your 2 payments on account should be the smaller of the actual Income Tax and Class 4 NICs due (net of tax deducted at source and tax credits on dividends) for 2015–16 or 2016–17. If you have been careless or fraudulent in claiming to reduce your payments on account, we may charge you a penalty. If you decide later that you have reduced too much, you can revise your claim upwards and/or pay more in line with your revised estimate. But if you do not make a claim, we may allocate additional amounts paid to other outstanding liabilities.

Amount of reduced payments on account

A328

Copy box A328 to ‘Tax calculation summary’ pages box 11, and complete ‘Tax calculation summary’ pages box 10

Smaller of
A327 and A328

A329

The amount due by 31 January 2017

If box A330 is positive, this is the tax you owe.

If box A330 is negative, this is the tax we owe you.

A323 + A329

A330

This box can be negative

Please note that if you make any payment towards your 2015–16 tax bill between now and 31 January 2017, and that payment is not included in box A318 or A319, reduce the figure in box A330 by the amount of that payment. If 2015–16 payments on account were not paid by their due dates (31 January 2016 and 31 July 2016), interest may also be due.

Confirmation of where boxes on this Working Sheet go to on the 'Tax calculation summary' pages

- 1 **Total tax, Student Loan repayment and Class 4 NICs due before any payments on account**
If the result of your calculation is that you owe tax (there is a figure in box A309), copy the figure from box A309 to box 1 on the 'Tax calculation summary' pages.
- 2 **Total tax, Student Loan repayment and Class 4 NICs overpaid**
If the result of your calculation is that you overpaid tax (there is a figure in box A310), copy the figure from box A310 to box 2 on the 'Tax calculation summary' pages.
- 3 **Student Loan repayment due**
If you completed the Income Contingent Student Loan notification box (Student Loan repayments box 1 on page TR 5 of your tax return), copy the figure from box A301 to box 3 on the 'Tax calculation summary' pages. Do not include pence in this box; round down the amount to the nearest whole pound.
- 4 **Class 4 NICs due**
If you are self-employed, in a business partnership or are a Lloyd's underwriter you may have to pay Class 4 NICs. Copy the figure from box A296 to box 4 on the 'Tax calculation summary' pages.
- 4.1 **Class 2 NICs due**
If you are self-employed, in a business partnership or are a Lloyd's underwriter you may have to pay Class 2 NICs. Copy the figure from box A297 to box 4.1 on the 'Tax calculation summary' pages.
- 5 **Capital Gains Tax due**
If you completed the 'Capital gains summary' pages, copy the figure from box A304 to box 5 on the 'Tax calculation summary' pages.
- 6 **Pension charges due**
If you completed the Working Sheet in Helpsheet 345, 'Pensions – tax charges on any excess' or Helpsheet 346, 'Pension savings tax charges', copy the figure from box A302 to box 6 on the 'Tax calculation summary' pages.
- 7 **Underpaid tax for earlier years included in your tax code for 2015–16**
If you pay tax under PAYE and your 2015–16 PAYE Coding Notice has an entry for 'amount of underpaid tax for earlier years', copy the figure from box A299 to box 7 on the 'Tax calculation summary' pages.
- 8 **Underpaid tax for 2015–16 included in your tax code for 2016–17**
If you pay tax under PAYE and we reduced your tax code in 2015–16 and you asked for any unpaid tax to be collected through your tax code for 2016–17, copy the figure from box A307 to box 8 on the 'Tax calculation summary' pages.
- 9 **If you are claiming to reduce your 2016–17 payments on account**
Put 'X' in box 10 if you are making a claim to reduce payments on account and give the reason for the reduction in box 17. You can be charged interest and penalties if you reduce your payments on account by too much. Please read the notes on page TCSN 25.
- 10 **Your first payment on account for 2016–17**
If you are claiming to reduce your 2016–17 payments on account, copy the figure from box A327 to box 11 on the 'Tax calculation summary' pages.

- 11 **Blind person's surplus allowance you can have, and the amount of married couple's surplus and allowance you can have**
- 12 If your spouse or civil partner did not have enough income in the year ended 5 April 2016 to use any or all of their Married Couple's Allowance or Blind Person's Allowance (if due), you can ask for the surplus to be transferred to you. If you are unsure whether you can get surplus allowances from your spouse or civil partner, ask us or your tax adviser.
- If you have agreed an amount that can be transferred enter any blind person's surplus allowance in box 12, and married couple's surplus allowance in box 13 on the 'Tax calculation summary' pages.
- 13 If the amount of tax due for 2015–16 is affected by adjustments to other tax years,
to read the notes on page TCSN 23.
- 15
- copy the figure from box A313 to box 14
 - copy the figure from box A316 to box 15
 - copy the figure from box A317 to box 16

If you need to fill in any of the boxes on pages TCSN 28 to TCSN 45, the Working Sheet on the preceding pages should already have directed you to them.

Briefly, the next few pages cover:

- age-related Personal Allowance and Married Couple's Allowance
- working out Class 4 National Insurance contributions
- Top Slicing Relief if any gains on life policies have made you liable to the higher rate
- working out Capital Gains Tax
- working out the tax charge on Child Benefit
- working out Student Loan repayments

Section 13: Calculate Personal Allowance due if your income is more than £100,000 or you were born before 6 April 1938

If any box on this page is a minus figure, substitute zero.

Income for allowances

Adjusted net income

from A79

B1

Age-related Personal Allowance depends on your date of birth. If you were born after 5 April 1938 but your spouse or civil partner was born before 6 April 1935 you will need the figures from boxes B12 and B16 when you work out Married Couple's Allowance.

Table 1

Income (from B1)	Income limit
Box B1 is less than or equal to £100,000 and you were born before 6 April 1938	27,700
Otherwise B2 is	100,000

Enter the income limit for Personal Allowance from Table 1

B2

B1 minus B2

B3

Table 2

Income (from B1)	Maximum allowance
Box B1 is less than or equal to £100,000 and you were born before 6 April 1938	10,660
Otherwise B4 is	10,600

Enter the maximum Personal Allowance from Table 2

B4

B3 x 50%

B5

B4 minus B5

B6

Reduced Personal Allowance

Table 3

Income (from B1)	Minimum allowance
Box B1 is less than or equal to £100,000	10,600
Otherwise B7 is	0

Enter the minimum Personal Allowance from Table 3

B7

Larger of B6 and B7

B8

copy to box A112

Section 14: Calculate age-related Married Couple's Allowance due

If any box on this page is a minus figure, substitute zero.

Work out Married Couple's Allowance if you, or your spouse, or your civil partner (or a former wife you were married to in 2015–16) were born before 6 April 1935.

If you are the husband (and you married before 5 December 2005), or the spouse or civil partner with the higher income, use boxes C1 to C15 to work out Married Couple's Allowance.

If you are the wife (who married before 5 December 2005) and your husband has transferred Married Couple's Allowance to you, go to box C16.

If you are the spouse or civil partner with the lower income and your spouse or civil partner (with the higher income) has transferred Married Couple's Allowance to you, go to box C16.

Table 1

Date of birth of the elder of you, your spouse, your civil partner or former wife or former civil partner	Maximum Married Couple's Allowance
After 5 April 1935	0
Before 6 April 1935	£8,355

Enter the maximum Married Couple's Allowance from Table 1

C1

from B1

C2

Income limit

C3 **£27,700**

C2 minus C3

C4

C4 x 50%

C5

If you are the husband (and you married before 5 December 2005), or you are the spouse or civil partner with the higher income, and you were born after 5 April 1938 but your wife, or spouse or civil partner was born before 6 April 1935, go back to Section 13 on page TCSN 28 and complete up to box B8. This will give you the figures for boxes C6 and C7.

from B4

C6

from B8

C7

C6 minus C7

C8

C5 minus C8

C9

C1 minus C9

C10

higher of C10 and £3,220

C11

Copy to A230 on page TCSN 15 unless you were married or registered this year or unless your spouse or civil partner is getting half or all of the allowance

If any box on this page is a minus figure, substitute zero.

Calculate reduced Married Couple's Allowance due

If your marriage or civil partnership registration was after 5 May 2015, and either you or your spouse, or civil partner were born before 6 April 1935, work out reduced Married Couple's Allowance due.

Table 2

Date of marriage or civil partnership registration between:	Month
Before 6 May 2015	0
6 May 2015 to 5 June 2015	1
6 June 2015 to 5 July 2015	2
6 July 2015 to 5 August 2015	3
6 August 2015 to 5 September 2015	4
6 September 2015 to 5 October 2015	5
6 October 2015 to 5 November 2015	6
6 November 2015 to 5 December 2015	7
6 December 2015 to 5 January 2016	8
6 January 2016 to 5 February 2016	9
6 February 2016 to 5 March 2016	10
6 March 2016 to 5 April 2016	11
After 5 April 2016	12

Select month from Table 2

C12

C11 x C12

C13

C13 divided by 12

C14

C11 minus C14

C15

Copy to A230 on page TCSN 15
unless your spouse or civil
partner is getting half or all
of the allowance

If any box on this page is a minus figure, substitute zero.

If you are the wife, or spouse or civil partner with the lower income, use boxes C16 to C20 to work out the amount of Married Couple's Allowance that can be transferred to you.

If you are the husband, or spouse or civil partner with the higher income, use boxes C16 to C21 if you want your spouse or civil partner to receive half or all of the allowance.

Table 3: From the Married Couple's Allowance box on 'Additional information' pages, page Ai 3

If there is an 'X' in box 3 or box 6	£1,610
If there is an 'X' in box 4 or box 7	£3,220
None of the above	0

Only half or all of the minimum Married Couple's Allowance of £3,220 can be transferred.

Select amount from Table 3

C16

Select month from Table 2

C17

C16 x C17

C18

C18 divided by 12

C19

If you are the wife, or spouse or civil partner with the lower income, complete box C20

C16 minus C19
C20
Copy to A230 on TCSN 15

If you are the husband, or spouse or civil partner with the higher income, complete box C21

C15 minus C20
C21
Copy to A230 on TCSN 15

Section 15: Calculate Class 2 and Class 4 NICs due

Class 4 NICs

Complete this section if you completed the 'Self-employment (short)' pages, 'Self-employment (full)' pages, 'Lloyd's underwriters' pages, 'Partnership (short)' pages or 'Partnership (full)' pages. If any box on this page is a minus figure, substitute zero.

'Self-employment (short)' pages	box 31	D1	<input type="text"/>
'Self-employment (full)' pages	box 76	D2	<input type="text"/>
'Lloyd's underwriters' pages	box 52	D3	<input type="text"/>
'Partnership (short)' pages	box 20	D4	<input type="text"/>
'Partnership (full)' pages	box 20	D5	<input type="text"/>
Total profits for Class 4 NICs		D6	<input type="text"/>

Total of D1 to D5

Adjustment to Class 4 NICs profits

'Self-employment (full)' pages	box 102	D7	<input type="text"/>
'Lloyd's underwriters' pages	box 65	D8	<input type="text"/>
'Partnership (short)' pages	box 27	D9	<input type="text"/>
'Partnership (full)' pages	box 27	D10	<input type="text"/>
Total Class 4 NICs adjustments		D11	<input type="text"/>
Total profit less adjustment		D12	<input type="text"/>
Profit on which Class 4 NICs is due		D13	<input type="text"/>

Total of D7 to D10

	smaller of box D13 and £34,325	D14	<input type="text"/>	D14 x 9% (max £3,089.25)	D15	<input type="text"/>
	D13 minus D14	D16	<input type="text"/>	D16 x 2%	D17	<input type="text"/>
Class 4 NICs due		D18	<input type="text"/>	D15 + D17		

Copy to A296
on page TCSN 21

If you have paid Class 1 National Insurance complete the R100 calculation overleaf.
If the amount of Class 4 due is less than the amount in box D18 copy the figure to D18.

Class 2 NICs

You pay Class 2 contributions if you are self-employed. Class 2 contributions are £2.80 a week, or £3.45 for share fishermen, for 2015-16. If your profits (D12) are below £5,965 for 2015-16, you can elect to pay Class 2 NICs voluntarily.

D19

If any box on this page is a minus figure, substitute zero.

Class 4 calculation following Regulation 100, SS(C)R 2001

So that a person with earnings from both an employment and self-employment does not pay considerably more National Insurance than a person who has a similar level of earnings but from only one employment, the Class 4 NICs payable is sometimes restricted.

NIM24175 sets out the calculation method for determining the maximum amount of Class 4 NICs. Depending upon the level of a contributor's profits and the amount of Class 1 and 2 NICs paid, the maximum amount of Class 4 NICs due will vary. All contributors who are liable to pay both Class 1 and Class 4 NICs will be required to pay either:

- Class 4 NICs at the main Class 4 NICs percentage only
- a mixture of Class 4 NICs at the main Class 4 NICs percentage and the additional Class 4 NICs percentage
- Class 4 NICs at the additional Class 4 NICs percentage only

Profit on which Class 4 NICs is due

from D13
D20

Enter earnings subject to Class 1 NICs from all employments,
column 1c from P60 (earnings from PT to UAP) +
column 1d from P60 (earnings from UAP to UEL)

D21

D21 x 12%

Earnings from PT to UEL at primary percentage

D22

Step 1 and step 2

Subtract the lower profits limit (£8,060) from the upper profits limit (£42,385) for the year. Multiply the result by 9%. This is £3,089.25

D23 **£3,089.25**

Step 3

Add to the result of step 2, 53 weeks Class 2 NICs at the rate in force for the year, usually £148.40. For share fishermen it will be £182.85

D24

D23 + D24

D25

Step 4

Subtract from the result of step 3 the total amount of any Class 2 NICs and any Class 1 NICs at the main primary percentage that the contributor has paid

D24 minus (D19 + D22)

D26

If the result of step 4 (D26) is a positive value and exceeds the aggregate of:

- primary Class 1 NICs payable at the main percentage (D23)
- Class 2 NICs (D19)
- Class 4 NICs payable at the main Class 4 NICs percentage (D15)

that you would have paid if no maximum existed, the result of this step is the maximum amount of Class 4 NICs that you are liable to pay. There is no need to proceed to any further steps.

If D26 is lower than D18 copy D26 to D18.

Step 5

Multiply the result of step 4 by 100/9

D26 x 100/9

D27	<input type="text"/>
-----	----------------------

Step 6

Subtract the lower profits limit from the lesser of the upper profits limit and the contributor's actual amount of profits for the year

lower of (D12 or £42,385)
minus (£8,060)

D28	<input type="text"/>
-----	----------------------

This box can be negative

Step 7

Subtract the result of step 5 from the result of step 6.
If the result of this is a negative value it is treated as nil

D28 minus D27

D29	<input type="text"/>
-----	----------------------

Step 8

Multiply the result of step 7 by 2%

D29 x 2%

D30	<input type="text"/>
-----	----------------------

Step 9

Multiply the amount by which the profits and gains for the year exceed the upper profits limit by 2%

(D12 minus £42,385)
x 2%

D31	<input type="text"/>
-----	----------------------

The maximum amount of Class 4 NICs payable is the aggregate of steps 4, 8 and 9.
If D32 is lower than D18 copy D32 to D18

D26 + D30 + D31

D32	<input type="text"/>
-----	----------------------

Section 16: Calculate Top Slicing Relief

Complete this section if you have gains from life policies.

If any box on this page is a minus figure, substitute zero.

Total income			E1	<input type="text"/>	from A74
Lump sum payments			E2	<input type="text"/>	from A42
'UK property' pages	box 22		E3	<input type="text"/>	
			E4	<input type="text"/>	E2 + E3
			E5	<input type="text"/>	E1 minus E4
Total allowances and deductions			E6	<input type="text"/>	from A117
Charitable giving			E7	<input type="text"/>	from A100
			E8	<input type="text"/>	E6 minus E7
Taxable income for top slicing			E9	<input type="text"/>	E5 minus E8
Basic rate limit			E10	£31,785	
Paying personal pensions			E11	<input type="text"/>	from A108
			E12	<input type="text"/>	E10 + E11
Amount due at higher rates			E13	<input type="text"/>	E9 minus E12

If box E13 is zero, no Top Slicing Relief is due. Copy '0' to box A217 on page TCSN 15.

If you have capital gains continue to box E21, otherwise ignore boxes E14 to E47.

			E14	£118,215	
Amount due at higher rate			E15	<input type="text"/>	smaller of E13 and E14
			E16	<input type="text"/>	E15 x 40%
Amount due at additional rate			E17	<input type="text"/>	E13 minus E15
			E18	<input type="text"/>	E17 x 45%
			E19	<input type="text"/>	E16 + E18

If any box on this page is a minus figure, substitute zero.

Gains on life policies Column X: Copy from boxes 'Foreign' pages box 43, 'Additional information' pages, page Ai 1 (Life insurance gains) boxes 4, 6 and 8, or the 'Additional information' box, box 21 on page Ai 4	Number of years Column Y: Copy from boxes 'Foreign' pages box 44, 'Additional information' pages, page Ai 1 (Life insurance gains) boxes 5, 7 and 9, or the 'Additional information' box, box 21 on page Ai 4	Gains on life policies divided by number of years X divided by Y
X <input type="text"/>	Y <input type="text"/>	Z <input type="text"/>
X <input type="text"/>	Y <input type="text"/>	Z <input type="text"/>
X <input type="text"/>	Y <input type="text"/>	Z <input type="text"/>
X <input type="text"/>	Y <input type="text"/>	Z <input type="text"/>
X <input type="text"/>	Y <input type="text"/>	Z <input type="text"/>
X <input type="text"/>	Y <input type="text"/>	Z <input type="text"/>
Total of column above E20 <input type="text"/>		Total of column above E21 <input type="text"/>

Higher rates liability on full gain(s)

Additional rate full gain	Lower of E17 and E20 E22 <input type="text"/>	$E22 \times 45\%$ E23 <input type="text"/>
Remaining gain	$E20 \text{ minus } E22$ E24 <input type="text"/>	
Higher rate full gain	Lower of E15 and E24 E25 <input type="text"/>	$E25 \times 40\%$ E26 <input type="text"/>
		$E23 + E26$ E27 <input type="text"/>
	$E22 + E25$ E28 <input type="text"/>	$E28 \times 20\%$ E29 <input type="text"/>
		$E27 \text{ minus } E29$ E30 <input type="text"/>

If any box on this page is a minus figure, substitute zero.

		E5 + E21
Higher rates due on sliced gain(s)	E31	
		E31 minus E20
	E32	
		E32 minus E8
	E33	
		E33 minus E12
Income in higher rate bands	E34	
		Lower of E21 and E34
Sliced gain in higher rate bands	E35	
		E34 minus E35
Other income in higher rate bands	E36	
		E15 minus E36
Unused higher rate bands	E37	

If box E37 is zero, no Top Slicing Relief is due.
Copy '0' to box A217 on page TCSN 15 and ignore boxes E38 to E47.

		Lower of E35 and E37		E38 x 40%
	E38			
		E35 minus E38		E40 x 45%
	E40			
				E39 + E41
				E35 x 20%
				E42 minus E43
Liability for 1 year				
		E20 divided by E21		E44 x E45
Liability for all years	E45			
				E30 minus E46
Top Slicing Relief due				

Copy to box A217
on page TCSN 15

Section 17: Calculate Deficiency Relief

Complete this section if you are claiming Deficiency Relief.
If any box on this page is a minus figure, substitute zero.

Allocate Deficiency Relief to dividends in the higher rate band

Deficiency Relief

'Additional information' pages,
page Ai 1 (Life insurance gains)

box 11

F1

from A172

F2

Smaller of F1 and F2

F3

F3 x 22.5%

F4

Dividends in higher rate band

Amount moved to lower rate band

Tax adjustment

Allocate Deficiency Relief to savings and non-savings in the higher rate band

Remaining Deficiency Relief

F5

F1 minus F3

Income in higher rate band

F6

A152 + A162 +
A182 + A192

Lower of F5 and F6

Amount moved to the basic rate band

F7

F7 x 20%

Tax adjustment

F8

Tax relief due

F9

F4 + F8

Copy to box A216 on
page TCSN 15

Section 18: Calculate Capital Gains Tax due

If any box on this page is a minus figure, substitute zero.

Total Gains

'Capital gains summary' pages box 3 G1

Gains that qualify for Entrepreneurs' Relief

'Capital gains summary' pages box 4 G2

Attributed gains

'Capital gains summary' pages box 34 G3

G2 + G3

G1 minus G4

G4

G5

Losses

'Capital gains summary' pages box 6 G6

'Capital gains summary' pages boxes 11 + 12 + 14 G7

G6 minus G7

G8

'Capital gains summary' pages box 7 G9

G8 + G9

G5 minus G10

G10

G11

Total losses

G3 + G11

Total gains after losses G12

Annual Exempt Amount G13 **£11,100**

G12 minus G13

Gains after Annual Exempt Amount and losses G14

Tax due on gains that qualify for Entrepreneurs' Relief

'Capital gains summary' pages box 4 G15

G10 minus G5

G15 minus G16

Unused losses G16

G17

Unused Annual Exempt Amount G18

G13 minus G12

G17 minus G18

Gains after Annual Exempt Amount and losses G19

G19 x 10%

Capital Gains Tax due on gains that qualify for Entrepreneurs' Relief G20

G20

If any box on this page is a minus figure substitute zero, unless otherwise stated.

Taxable income				
If you have gains from life policies then copy E21 to G22, otherwise enter zero (0) in G22.				
Annualised gains				
If you have gains from life policies then copy E20 to G24, otherwise enter zero (0) in G24.				
Total life policy gains				
Deficiency Relief				
Basic rate band				
Basic rate band available to capital gains				
Available unused basic rate band				
Gains chargeable at 18%				
Gains chargeable at 28%				
Capital Gains Tax due on all gains				
Capital Gains Tax adjustments				
'Capital gains summary' pages	box 8			
Foreign Tax Credit Relief				
'Foreign' pages	box 39			
Additional liability from trusts				
'Capital gains summary' pages	box 9			
Capital Gains Tax due				

Copy to box A248 on page TCSN 17 and copy to box A304 on page TCSN 21

Section 19: Calculate tax due on State Pension paid as a lump sum

Complete this section if you completed box 8 on the tax return, page TR 3 (State Pension lump sum).

State Pension lump sum

Tax return, page TR 3

box 9

H1

If box A140 on page TCSN 12 is greater than £118,215 then enter 45% in box H2.
If box A140 on page TCSN 12 is greater than £31,785 then enter 40% in box H2.
If box A140 is zero, enter zero (0) in box H2.
Otherwise, enter 20% in box H2.

H2

H3

H1 x H2

Copy to box A303 on page TCSN 21

Section 20: Calculate tax due on Child Benefit payments

Complete this section if you completed box 1 on the tax return, page TR 5 (the total amount of Child Benefit received) and your income (from box A74) is over £50,000.

If any box on this page is a minus figure, substitute zero.

Adjusted net income for Child Benefit tax charge	J1	<input type="text"/>	from A79
Child Benefit income limit	J2	<input type="text" value="£50,000"/>	
Adjusted net income in excess of Child Benefit income limit	J3	<input type="text"/>	J1 minus J2
	J4	<input type="text"/>	J3 x 1%
High Income Child Benefit Charge Tax return, page TR 5 box 1	J5	<input type="text"/>	J5 x 1%
	J6	<input type="text"/>	J4 x J6
	J7	<input type="text"/>	
Tax charge on Child Benefit	J8	<input type="text"/>	smaller of J5 and J7

Copy box J8 to
box A247 on page TCSN 17
and box A300 on page TCSN 21

Section 21: Calculate Student Loan repayments

Complete this section if you completed the Income Contingent Student Loan notification box (Student Loan repayments in box 1) on page TR 5 of your tax return. If any box on this page is a minus figure, substitute zero.

Add together income that is liable to the Student Loan repayment charge

'Employment' pages	boxes 1 + 3 + 12 + 16	K1	<input type="text"/>
'Employment' pages	boxes 17 + 18 + 19 + 20	K2	<input type="text"/>
			K1 minus K2
		K3	<input type="text"/>
'Additional information' pages page Ai 2 (Share schemes and employment lump sums)	boxes 1 + 3 + 4 + 5	K4	<input type="text"/>
			K3 + K4
		K5	<input type="text"/>
'Additional information' pages page Ai 2 (Share schemes and employment lump sums)	boxes 11 + 12 + 13	K6	<input type="text"/>
			K5 minus K6
		K7	<input type="text"/>

Complete boxes K8 and K9 if you are a part-time teacher in England and Wales and the Student Loan Company has notified your employer not to deduct Student Loan repayments while you are accepted on the Repayment of Teachers' Loan scheme. Otherwise, ignore box K8 and enter zero ('0') in box K9.

If your employer has not been notified that your part-time employment has been accepted on the Repayment of Teachers' Loan scheme, ignore box K8 and enter zero ('0') in box K9.

Enter in box K8, the total of 'Employment' pages boxes 1, 3, 12, and 16 minus the total of 'Employment' pages boxes 17 to 20 for the employment to which the Repayment of Teachers' Loan scheme notification applies.

Part-time teacher's excluded income	K8	<input type="text"/>
If K8 is greater than £17,335, enter K8 minus £17,335 in box K9. Otherwise, enter zero ('0') in box K9	K9	<input type="text"/>

If any box on this page is a minus figure, substitute zero.

Earned income for Student Loan purposes

			K7 minus K9
'Employment' pages			K10 <input type="text"/>
'Ministers of religion' pages	boxes 17 + 38 minus (6 + 19)	K11	<input type="text"/>
'Self-employment (short)' pages	box 31	K12	<input type="text"/>
'Self-employment (full)' pages	box 76	K13	<input type="text"/>
'Lloyd's underwriters' pages	box 52	K14	<input type="text"/>
'Partnership (short)' pages	box 20	K15	<input type="text"/>
'Partnership (full)' pages	box 76	K16	<input type="text"/>
'UK property' pages	box 15	K17	<input type="text"/>
Tax return, page TR 3	boxes 8 + 11 + 16	K18	<input type="text"/>
Total earned income			Total of boxes K10 to K18 K19 <input type="text"/>

Unearned income for Student Loan purposes

'Partnership (short)' pages	box 28	K20	<input type="text"/>
'Partnership (full)' pages	boxes 35 + 70 + 73	K21	<input type="text"/>
'UK property' pages	box 40	K22	<input type="text"/>
'Foreign' pages			A32 + A49 + A64
		K23	<input type="text"/>
'Trusts etc' pages			A38 + A53 + A68
		K24	<input type="text"/>
			A57 + A71
Interest and dividends		K25	<input type="text"/>
Tax return, page TR 3	box 15	K26	<input type="text"/>
'Additional information', page Ai 1	boxes 4 + 6 + 8	K27	<input type="text"/>
			from A40
Other income		K28	<input type="text"/>
Total unearned income			Total of boxes K20 to K28 K29 <input type="text"/>

If any box on this page is a minus figure, substitute zero.

Unearned income threshold

K30 £2,000

If K29 is greater than K30, enter K29 in K31
If K29 is less than or equal to K30, leave K31 blank

K31

K19 + K31

Total income for Student Loan purposes

K32

Student Loan deductions

A87 + A88 + A89
+ A90 + A91 + A92
+ A93 + A95

Loss of year set against other income

K33

Relief for pension contribution,
tax return, page TR 4

boxes 1 + 2 + 3 + 4

K34

K33 + K34

Total deductions

K35

**Total income on which Student
Loan repayments due**

K32 minus K35

K36

K36 minus £17,335

K37

K37 x 9%

Student Loan repayment due

K38

Tax return, page TR 5

box 2

K39

**Net Student Loan repayment due
through Self Assessment**

K38 minus K39

K40

Copy to box A301
on page TCSN 21

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

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