



HM Revenue
& Customs

Tax calculation summary notes

6 April 2016 to 5 April 2017

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 2016–2017 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 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 we'll 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 2017** or that you file online by **31 January 2018** (to file online, go to www.gov.uk/file-your-self-assessment-tax-return).

Contents

Section 1: Add together non-savings income and lump sum payments	TCSN 4 and TCSN 5
Section 2: Add together savings income (excluding dividends)	TCSN 6
Section 3: Add together dividends, and gains on life policies with tax treated as paid	TCSN 7 and TCSN 8
Section 4: Calculate total allowances and deductions	TCSN 9 and TCSN 11
Section 5: Calculate taxable income	TCSN 12
Section 6: Allocate income to tax bands	TCSN 13
Section 7: Calculate Income Tax due	TCSN 14
Section 8: Calculate Income Tax due after allowances and reliefs	TCSN 15 and TCSN 16
Section 9: Calculate tax due after Gift Aid payments and tax credits on dividends	TCSN 17 and TCSN 18
Section 10: Calculate tax taken off	TCSN 19 and TCSN 20
Section 11: Calculate the amount of tax due for 2016–2017	TCSN 21 and TCSN 22
Section 12: Calculate the amount to pay by 31 January 2018	TCSN 23 to TCSN 25
Confirmation of where boxes on this Working Sheet go to on the 'Tax calculation summary' pages	TCSN 26 and TCSN 27

Other parts of the Working Sheet

Section 13: Calculate Personal Allowance due if your income is more than £100,000 or you were born before 6 April 1938	TCSN 28
Section 14: Calculate age-related Married Couple's Allowance due	TCSN 29 to TCSN 31
Section 15: Calculate Class 4 NICs due	TCSN 32 and TCSN 34
Section 16: Calculate Top Slicing Relief	TCSN 35 to TCSN 37
Section 17: Calculate Deficiency Relief	TCSN 38
Section 18: Calculate Capital Gains Tax due	TCSN 39 and TCSN 40
Section 19: Calculate tax due on State Pension paid as a lump sum	TCSN 41
Section 20: Calculate tax due on Child Benefit payments	TCSN 42
Section 21: Calculate Student Loan repayments	TCSN 43 to TCSN 45

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 your adjusted net income is more than £100,000 you'll 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've 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're charged to tax in the order shown below (non-savings income first).

Type of income	Savings Income first £1,000/ £500/£0	Dividend Income first £5,000	Tax band			All remaining taxable income
			First £150,000 of taxable income			
			First £32,000 of taxable income		Next £118,000	
First £5,000	Next £27,000					
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	0%	0%	7.5%	7.5%	32.5%	38.1%
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 £32,000 and £118,000 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%
residential property and carried interest charged below the higher rate threshold*	18%
charged above the higher rate threshold*	28%
other gains charged below the higher rate threshold*	10%
charged above the higher rate threshold*	20%

*Any balance of the higher rate threshold (£32,000) that hasn't 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

A4 $A1 + A2 + A3$

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

A8 $A6 + A7$

A9 $A4 + A5 \text{ minus } A8$

Total from all employments

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 $A13 + A14$

A17 $A15 + A16$

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	A23 + A26
'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	lower of boxes 13 + 14	A28	<input type="text"/>		
				A28 + A29	
'UK property' pages	lower of boxes 38 + 39	A29	<input type="text"/>	A30	<input type="text"/>
					A30 + A31
'UK property' pages	boxes 15 + 40			A31	<input type="text"/>
					A32
					<input type="text"/>

Foreign income

Losses brought forward to be added back, 'Foreign' pages	box 26 minus (box 31 + box 32)	A33	<input type="text"/>		
					A33 + A34
'Foreign' pages	boxes 9 + 13 + 30 + 41 + 42	A34	<input type="text"/>		
					A35
					<input type="text"/>

Trusts and estates

'Trusts etc' pages	(boxes 3 + 7 + 16) x 100/80	A36	<input type="text"/>		
	(boxes 1 + 10) x 100/55	A37	<input type="text"/>		
	boxes 13 + 22	A38	<input type="text"/>		
					A36 + A37 + A38 + A39
	box 20 x 100/78	A39	<input type="text"/>		
					A40
					<input type="text"/>

UK pensions and state benefits

Tax return, page TR 3	boxes 8 + 11 + 13 + 15 + 16	A41	<input type="text"/>		
-----------------------	-----------------------------	-----	----------------------	--	--

Other income

Tax return, page TR 3	box 17 minus box 18	A42	<input type="text"/>		
					A9 + A10 + A17 + A20 + A27 + A32 + A35 + A40 + A41 + A42

Total non-savings income

		A43	<input type="text"/>		
--	--	-----	----------------------	--	--

Lump sum payments

'Additional information' pages, page Ai 2 (Share schemes and employment lump sums)	box 5	A44	<input type="text"/>		
---	-------	-----	----------------------	--	--

Section 2: Add together savings income (excluding dividends)

Partnerships

'Partnership (short)' pages	box 28	A45	<input type="text"/>	
				A45 + A46
'Partnership (full)' pages	boxes 35 + 73	A46	<input type="text"/>	A47 <input type="text"/>

Foreign income

Tax return, page TR3	box 3			A48	<input type="text"/>
'Foreign' pages	box 4			A49	<input type="text"/>
'Foreign' pages	box 43	A50	<input type="text"/>		
'Foreign' pages	box 45 x 100/20	A51	<input type="text"/>		
			lower of A50 and A51		A50 minus A52
'Foreign' pages	box 45 x 100/20	A52	<input type="text"/>	A53	<input type="text"/>
					A48 + A49 + A53
				A54	<input type="text"/>

Trusts and estates

'Trusts etc' pages	(boxes 4 + 8 + 17) x 100/80	A55	<input type="text"/>		
	box 11 x 100/55	A56	<input type="text"/>		
	box 14	A57	<input type="text"/>	A58	<input type="text"/>
					A55 + A56 + A57

Interest received from UK banks and building societies

Tax return, page TR 3	(box 1 x 100/80)	A59	<input type="text"/>		
Tax return, page TR 3	box 2	A60	<input type="text"/>		
'Additional information' pages, page Ai 1	box 3	A61	<input type="text"/>	A62	<input type="text"/>
					A59 + A60 + A61

Gains on life insurance policies etc

'Additional information' pages, page Ai 1	boxes 6 + 8			A63	<input type="text"/>
					A47 + A54 + A58 + A62 + A63
Total savings income				A64	<input type="text"/>

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

Partnerships

'Partnership (full)' pages	box 70	A65	<input type="text"/>
----------------------------	--------	-----	----------------------

Foreign income

'Foreign' pages	box 11	A66	<input type="text"/>	
'Foreign' pages	box 6	A67	<input type="text"/>	
Tax return, page TR 3	box 6	A68	<input type="text"/>	A66 + A67 + A68
		A69	<input type="text"/>	

Trusts and estates

'Trusts etc' pages	(boxes 5 + 9) x 100/92.5	A70	<input type="text"/>	
	box 18 x 100/92.5	A71	<input type="text"/>	
	box 12 x 100/61.9	A72	<input type="text"/>	A70 + A71 + A72
		A73	<input type="text"/>	

Dividends from UK companies

Tax return, page TR 3	boxes 4 + 5	A74	<input type="text"/>	
'Additional information' pages, page Ai 1	box 12	A75	<input type="text"/>	A74 + A75
		A76	<input type="text"/>	

Total dividend income

				A65 + A69 + A73 + A76
		A77	<input type="text"/>	

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

'Additional information' pages, page Ai 1	box 4	A78	<input type="text"/>	
		A79	<input type="text"/>	from A52
		A80	<input type="text"/>	A78 + A79
		A81	<input type="text"/>	A43 + A44 + A64 + A77 + A80

Total income

Double taxation agreement income

'Residence, remittance basis, etc' pages

box 20

A82	<input type="text"/>
-----	----------------------

Total income + double taxation agreement income

A83	<input type="text"/>
-----	----------------------

Payroll Giving and pension payments

'Additional information' pages,
page Ai 3

box 6

A84	<input type="text"/>
-----	----------------------

Tax return, page TR 4

boxes 1 + 2 + 3 + 4

A85	<input type="text"/>
-----	----------------------

(A83 + A84)
minus A85

Adjusted total income

A86	<input type="text"/>
-----	----------------------

Section 4: Calculate total allowances and deductions

Loss brought forward

'Self-employment (short)' pages	box 29	A87	<input type="text"/>
'Self-employment (full)' pages	box 74	A88	<input type="text"/>
'Lloyd's underwriters' pages	box 51	A89	<input type="text"/>
'Partnership (short)' pages	box 17	A90	<input type="text"/>
'Partnership (full)' pages	boxes 17 + 38 + 47 + 58	A91	<input type="text"/>
'UK property' pages		A92	<input type="text"/>
'Foreign' pages	box 26 minus (box 31 + box 32)	A93	<input type="text"/>

A28 + A29

Loss of year set against other income

'Self-employment (short)' pages	box 33	A94	<input type="text"/>
'Self-employment (full)' pages	box 78	A95	<input type="text"/>
'Lloyd's underwriters' pages	box 56	A96	<input type="text"/>
'Partnership (short)' pages	box 22	A97	<input type="text"/>
'Partnership (full)' pages	boxes 22 + 39	A98	<input type="text"/>
'UK property' pages	box 42	A99	<input type="text"/>
'Foreign' pages	box 31	A100	<input type="text"/>
'Capital gains summary' pages	box 41	A101	<input type="text"/>

Post-cessation expenses and losses

'Additional information' pages, page Ai 3 (Income Tax losses)	box 6	A102	<input type="text"/>	Total of boxes A87 to A102	A103	<input type="text"/>
--	-------	------	----------------------	-------------------------------	------	----------------------

Qualifying loan interest

'Additional information' pages, page Ai 2 (Other tax reliefs)	box 5	A104	<input type="text"/>
--	-------	------	----------------------

Trade Union etc death benefit payments

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

box 8

A105

Relief for your losses and qualifying loan interest (A94 to A105) is restricted to £50,000 or, if more, 25% of A86. 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'.

from A105, or, if applicable, restricted amount from Helpsheet 204

A106

Other deductions

Box A107: 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

A107

Charitable giving

Tax return, page TR 4

boxes 9 + 10

A108

Annuities and annual payments

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

box 4

A109 $A109 \times 100/80$
A110

'Trusts etc' pages

box 24

A111

$A103 + A104 + A106 + A107$
 $+ A108 + A110 + A111$

Total deductions

A112

Net income

$A83 \text{ minus } A112$
A113

Deduct

Gift Aid and pension payments made net (grossed up)

Tax return, page TR 4

(box 5 minus box 7) + box 8

A114 $A114 \times 100/80$
A115

Tax return, page TR 4

box 1

A116

Amount for extending Basic Rate Band

$A115 + A116$
A117

Add back

Trade Union etc, death benefit payments

from A105
A118

Adjusted net income

$A113 \text{ minus}$
 $(A115 + A116 \text{ minus } A118)$

A119

Copy to B1 and
copy to J1

Personal allowances

Box A120: If box A119 is more than £100,000 you may not be entitled to Personal Allowance.

If this applies go to section 13 on page TCSN 28 to work out the figure for box A120. If this doesn't apply, and you're a UK resident, enter £11,000 in box A120.

Personal Allowance (£11,000)		A120	<input type="text"/>
Blind Person's Allowance (£2,290)			A121 <input type="text"/>
Tax return, page TR 4	box 13		
Blind person's surplus allowance from spouse			Total of boxes A120 to A122
'Tax calculation summary' pages, page TC 2	box 12	A122	<input type="text"/>
		A123	<input type="text"/>

Copy box A122 to Tax calculation summary pages box 11

Election to reduce personal allowance (marriage allowance transfer)

Marriage allowance transferred out (£1,100)		A124	<input type="text"/>
			(A112 + A123) minus A124
Total deductions and allowances		A125	<input type="text"/>
			A81 minus A125
Total taxable income		A126	<input type="text"/>

Election to reduce personal allowance or entitlement to receive a tax reduction (marriage allowance transfer)

If box A129 is more than 0 you're not entitled to claim the marriage allowance transfer or receive a tax reduction. Boxes A124 and A260 shouldn't be completed.

		A126 minus (smaller of A64 and PSA HR (£500))	
		A127	<input type="text"/>
			BR band (£32,000) + A117
		A128	<input type="text"/>
		A129	<input type="text"/>

A127 minus A128

Personal savings allowance

If box A132 is more than 0 then box A133 = £0. If box A130 is more than 0 then box A133 = £500.

If not, box A133 = £1,000.

			A126 minus A128
		A130	<input type="text"/>
			A126 minus A131
		A131	<input type="text"/>
		A132	<input type="text"/>
			AHR band (£150,000)
Personal savings allowance		A133	<input type="text"/>

Section 5: Calculate taxable income

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

Because it may be more beneficial for some customers to now have (some of) their deductions and allowances from box A125 allocated against dividend income before savings income etc. The savings income etc is at boxes A137 to A139 and at boxes A155 to A157. If it's more beneficial to move deductions and allowances to dividends in the higher rate range to increase tax at the basic rate, but reduce tax at the higher dividend rate this working sheet may not give the correct answer. Overwrite the amounts in the middle column to deduct the reliefs and allowances in the way which will result in the greatest reduction in your liability to Income Tax.

Non-savings income etc	A134 <input type="text"/>	from A43	A135 <input type="text"/>	from A125	A136 <input type="text"/>	A134 minus A135 Copy to A160
Lump sum payments	A137 <input type="text"/>	from A44	A138 <input type="text"/>	A135 minus A134	A139 <input type="text"/>	A137 minus A138 Copy to A194
Savings income etc	A140 <input type="text"/>	from A64	A141 <input type="text"/>	smaller of (A138 minus A137) and (A140 minus (SR band (£5,000) + A133))	A142 <input type="text"/>	A140 minus A141
Foreign dividends	A143 <input type="text"/>	from A69	A144 <input type="text"/>	(A138 minus A137) minus A141	A145 <input type="text"/>	A143 minus A144
Stock dividends	A146 <input type="text"/>	from A75	A147 <input type="text"/>	A144 minus A143	A148 <input type="text"/>	A146 minus A147
UK dividends	A149 <input type="text"/>	A77 minus (A143 + A146)	A150 <input type="text"/>	A147 minus A146	A151 <input type="text"/>	A149 minus A150 Copy to A145 + A148 + A151 to A182
Gains on life policies etc	A152 <input type="text"/>	from A78	A153 <input type="text"/>	A150 minus A149	A154 <input type="text"/>	A152 minus A153 Copy to A204
Savings income etc	A155 <input type="text"/>	A142	A156 <input type="text"/>	A153 minus A152	A157 <input type="text"/>	A155 minus A156 Copy to A170
Total income	A158 <input type="text"/>	from A81	Total taxable income		A159 <input type="text"/>	A158 minus A135

Section 6: Allocate income to tax bands

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

	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 A136	from A157	A145 + A148 + A151	from A139	from A154
	A160 <input type="text"/>	A170 <input type="text"/>	A182 <input type="text"/>	A194 <input type="text"/>	A204 <input type="text"/>
Starting rate band for savings	A161 5,000	A171 <input type="text"/>	A183 <input type="text"/>	A195 <input type="text"/>	A205 <input type="text"/>
	Smaller of A160 and A161	Smaller of A170 and A171	Smaller of A182 and A183	Smaller of A194 and A195	Smaller of A204 and A205
Income in starting rate band	A162 <input type="text"/>	A172 <input type="text"/>	A184 <input type="text"/>	A196 <input type="text"/>	A206 <input type="text"/>
	A160 minus A162	A170 minus A172	A182 minus A184	A194 minus A196	A204 minus A206
	A163 <input type="text"/>	A173 <input type="text"/>	A185 <input type="text"/>	A197 <input type="text"/>	A207 <input type="text"/>
Band between savings rate and basic rate + relevant earnings adjustment	A164 <input type="text"/>	A174 <input type="text"/>	A186 <input type="text"/>	A198 <input type="text"/>	A208 <input type="text"/>
	£27,000 + A117	Smaller of A164 minus A165	A128 minus (A160 + A170)	A186 minus A189	A198 minus A199
Personal Savings/ Dividend Allowance		A175 <input type="text"/>	A187 5,000		A209 <input type="text"/>
		From A133	Dividend Allowance		A175 minus A176
Personal Savings/ Dividend Allowance used		A176 <input type="text"/>	A188 <input type="text"/>		A210 <input type="text"/>
	Smaller of A163 and A164	Smaller of (A170 minus A172) and A175	Smaller of A182 and A187		Smaller of A204 and A209
Income in basic rate band	A165 <input type="text"/>	A177 <input type="text"/>	A189 <input type="text"/>	A199 <input type="text"/>	A211 <input type="text"/>
	A163 minus A165	Smaller of (A170 minus A172) minus A176	Smaller of (A182 minus A184) minus A188	Smaller of A197 and A198	Smaller of (A206 minus A207) minus A210
	A166 <input type="text"/>	A178 <input type="text"/>	A190 <input type="text"/>	A200 <input type="text"/>	A212 <input type="text"/>
	A163 minus A165	A173 minus (A176 + A177)	A182 minus (A188 + A189)	A197 and A199	A207 minus (A210 + A211)
Band between higher rate band and basic rate band	A167 118,000	A179 <input type="text"/>	A191 <input type="text"/>	A201 <input type="text"/>	A213 <input type="text"/>
	A167 minus A168	A179 minus A180	A191 minus A192	A191 minus A192	A201 minus A202
Income in higher rate band	A168 <input type="text"/>	A180 <input type="text"/>	A192 <input type="text"/>	A202 <input type="text"/>	A214 <input type="text"/>
	Smaller of A166 and A167	Smaller of A178 and A179	Smaller of A190 and (A191 minus A188)	Smaller of A200 and A201	Smaller of A212 and A213
Income in additional rate band	A169 <input type="text"/>	A181 <input type="text"/>	A193 <input type="text"/>	A203 <input type="text"/>	A215 <input type="text"/>
	A166 minus A168	A178 minus A180	A190 minus A192	A200 minus A202	A212 minus A214

Section 7: Calculate Income Tax due

Non-savings income

		$A162 + A165 + A196 + A199$		$A216 \times 20\%$
Basic rate	A216	<input type="text"/>	A217	<input type="text"/>
		$A168 + A202$		$A218 \times 40\%$
Higher rate	A218	<input type="text"/>	A219	<input type="text"/>
		$A169 + A203$		$A220 \times 45\%$
Additional rate	A220	<input type="text"/>	A221	<input type="text"/>

Savings income

		$A172 + A206$		$A222 \times 0\%$
Savings rate	A222	<input type="text"/>	A223	<input type="text"/>
		$A176 + A210$		$A224 \times 0\%$
Nil rate	A224	<input type="text"/>	A225	<input type="text"/>
		$A177 + A211$		$A226 \times 20\%$
Basic rate	A226	<input type="text"/>	A227	<input type="text"/>
		$A180 + A214$		$A228 \times 40\%$
Higher rate	A228	<input type="text"/>	A229	<input type="text"/>
		$A181 + A215$		$A230 \times 45\%$
Additional rate	A230	<input type="text"/>	A231	<input type="text"/>

Dividend income

		From A188		$A232 \times 0\%$
Nil rate	A232	<input type="text"/>	A233	<input type="text"/>
		$A184 + A189$		$A234 \times 7.5\%$
Basic rate	A234	<input type="text"/>	A235	<input type="text"/>
		from A192		$A236 \times 32.5\%$
Higher rate	A236	<input type="text"/>	A237	<input type="text"/>
		from A193		$A238 \times 38.1\%$
Additional rate	A238	<input type="text"/>	A239	<input type="text"/>

Income Tax due

$A217 + A219 + A221 + A223 + A227 + A229 + A231 + A235 + A237 + A239$

A240

Copy to A241

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 A240
A241

Other tax reliefs

Deficiency Relief

from F9 on page
TCSN 38
A242

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

Top Slicing Relief

from E47 on page
TCSN 37
A243

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

box 1 A244 A245 $A244 \times 30\%$

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

box 2 A246 A247 $A246 \times 30\%$

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

box 10 A248 A249 $A248 \times 50\%$

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

box 3 A250 A251 $A250 \times 5\%$

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

box 11 A252 A253 $A252 \times 30\%$
A242 + A243 + A245
+ A247 + A249
+ A251 + A253
A254

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

box 7 A255

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 A256.

Married Couple's
Allowance

A256

Married couple's
surplus allowance

A257

Copy box A257 to 'Tax calculation
summary' pages box 13

A255 + A256 + A257
A258 $A258 \times 10\%$
A259

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

Marriage allowance transfer

The marriage allowance transfer for the recipient isn't claimed on the Self Assessment tax return but it's included in the Self Assessment tax calculation, if there's a digital claim.

Marriage allowance transfer (£1,100) x 20%

A260

Notional tax

On gains on life policies

A261 from A204 A262 A261 x 20%

To calculate notional tax on Lloyds dividends complete TCSN18

on Lloyds dividends

A263 from A292

A254 + A259 + A260
+ A262 + A263
A264

Foreign Tax Credit Relief
'Foreign' pages, page F 1

box 2

A265 A266 A264 + A265

Income Tax due after allowances and reliefs

A241 minus A266
A267
Copy to A268

Calculation notional tax and tax credits on Lloyds and Trusts dividends

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

Lloyd's dividends

'Lloyd's underwriters' pages boxes 9 + 10 **A281**

Notional tax and tax credits

'Lloyd's underwriters' pages boxes 6 + 7 + 8 **A282**

'Lloyd's underwriters' pages boxes 15 + 16 + 17 **A283**

'Lloyd's underwriters' pages box 19 **A284**

A283 minus A284

A285

A282 + A285

A286

'Lloyd's underwriters' pages box 52 **A287** **A288**

smaller of
A286 and A287

smaller of
from A136 A288 and A289

A289

A290

'Lloyd's underwriters' pages box 7 **A291** **A292**

smaller of
A291 and A290 x 10%

Copy to A263

smaller of
A287 and A289

A293 minus A290

A293

A294

Income Tax due after dividend tax credits

smaller of
A281 and A294

A295

A295 x 10%

A296

A280 minus A296

A297

Copy to A295

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	A298 <input type="text"/>
'Ministers of religion' pages	box 39	A299 <input type="text"/>
Tax return, page TR 3	boxes 10 + 12 + 14	A300 <input type="text"/> This box can be negative
Total tax deducted under PAYE		A301 <input type="text"/> $A298 + A299 + A300$
Outstanding debt included in your tax code for 2016-17		A302 <input type="text"/>
Your 2016-17 tax code may have been adjusted to collect money that you owe. Look at your 2016-17 PAYE Coding Notice. If we have made such an adjustment, it will show as 'Outstanding debt'. Copy that figure into box A302.		Copy box A302 to 'Tax calculation summary' pages box 9
The amount of PAYE tax set against the outstanding debt		smaller of A301 and A302 A303 <input type="text"/>
Remaining PAYE tax that can be used in this calculation		A304 <input type="text"/> $A301 \text{ minus } A303$
'Self-employment (short)' pages	box 38	A305 <input type="text"/>
'Self-employment (full)' pages	boxes 81 + 82	A306 <input type="text"/>
'Lloyd's underwriters' pages	boxes 4 + 14	A307 <input type="text"/>
'Partnership (short)' pages	boxes 30 + 31	A308 <input type="text"/>
'Partnership (full)' pages	boxes 77 + 78 + 79	A309 <input type="text"/>
'UK property' pages	box 21	A310 <input type="text"/>
'Foreign' pages	boxes 3 + 5 + 8 + 10 + 12 + 29 + 40	A311 <input type="text"/>
'Trusts etc' pages	box 15	A312 <input type="text"/>
'Residence, remittance basis etc' pages	boxes 21 + 22	A313 <input type="text"/>
Tax return, page TR 3	box 19	A314 <input type="text"/>
'Additional information' pages, Ai 1	boxes 2 + 10	A315 <input type="text"/>
'Additional information' pages, Ai 2 (Share schemes and employment lump sums)	boxes 6	A316 <input type="text"/>
		Total of boxes A304 to A316 A317 <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.

A36 x 20%
A318

A37 x 45%
A319

A39 x 22%
A320

A55 x 20%
A321

A56 x 45%
A322

A59 x 20%
A323

A71 x 7.5%
A324

A72 x 38.1%
A325

total of boxes A318 to A325
A326

Total tax paid at source

A317 + A326
A327
Copy to box A339

Section 11: Calculate the amount of tax due for 2016-17

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

Income Tax due

If you're 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 A329.

Class 4 National Insurance contributions

from D18 on page TCSN 32

A329

Copy box A329 to 'Tax calculation summary' pages box 4

Class 2 National Insurance contributions

from D19 on page TCSN 33

A330

Copy box A330 to 'Tax calculation summary' pages box 4.1

from A297

A328

Income Tax, Class 2 and Class 4 National Insurance contributions

If you've 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 2016-17 tax code may have been adjusted to collect tax you owe for earlier years. Look at your 2016-17 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 A332.

Underpaid tax for earlier years included in your 2016-17 tax code

A332

Copy box A332 to 'Tax calculation summary' pages box 7

Tax charge on Child Benefit

from J8 on page TCSN 42

A333

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 A334.

Student Loan repayment due

from K40 on page TCSN 45

A334

Copy box A334 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 A335.

Pension savings tax charges

A335

Copy box A335 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 A336.

State Pension lump sum

from H3 on page TCSN 41

A336

If you completed the 'Capital gains summary' pages go to Section 18 starting on page TCSN 39 to work out the figure for box A337.

Capital Gains Tax

from G41 on page TCSN 40

A337

Copy box A337 to 'Tax calculation summary' pages box 5

A331 + A332 + A333 + A334
+ A335 + A336 + A337

A338

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

Total tax taken off at source

from A327
A339

Box A340: If, because of a change in your circumstances, your 2016-17 tax code was reduced during the year to 5 April 2017, you may have paid too little tax for the time before your code was reduced. Look at your 2016-17 PAYE Coding Notice for the message: 'Our estimate of the underpayment for the earlier part of the year is £xxxxxx. We'll 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 2017-18, enter the amount in box A340.

2016-17 underpaid tax included in 2017-18 tax code

A340
Copy box A340 to 'Tax calculation summary' pages box 8

If A338 is larger than A341

Total Tax, Student Loan repayments and Class 4 NICs due

A339 + A340
A341

A338 minus A341
A342

Copy box A342 to 'Tax calculation summary' pages box 1

If A341 is larger than A338

Income Tax overpaid

A341 minus A338
A343

Copy box A343 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 2018, or what we have to pay you.

Section 12: Calculate the amount to pay by 31 January 2018

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

A342 minus A343
A344
This box can be negative

Tax refunded or set off
Tax return, page TR 5
box 1
A345

There may be an adjustment needed to increase your tax for 2016-17 because you're claiming averaging for farmers and creators of literary or artistic work, or you're 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 2016-17 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 A346.

Increase in tax from adjustment
to earlier years
A346
Copy box A346 to 'Tax calculation summary' pages box 14

(A344 + A345 + A346) minus A314

Total due
A347
This box can be negative

There may be an adjustment needed to decrease your tax for 2016-17, calculated by reference to an earlier year, because you're claiming loss relief calculated by reference to your income or capital gains for an earlier year or years, or you're claiming averaging for farmers and creators of literary or artistic work.

Don't include losses for which you've 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 A348. If you need help, ask us or your tax adviser.

Decrease in tax from adjustment
to earlier years
A348
Copy box A348 to 'Tax calculation summary' pages box 15

If you wish to claim tax relief now for a 2017-18 income loss, or certain 2017-18 capital losses, by reference to an earlier year, for example, 2016-17 (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've 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 2016-17 liability taking into account the loss. The difference between that figure and box A342 or A343 is the amount of your tax relief for the 2017-18 loss. Enter it in box A349. A credit for this amount can be set against the total tax due for 2016-17. 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

A349

Copy box A349 to 'Tax calculation summary' pages box 16

Look at your Statements of Account (if you've never had a Statement of Account it's unlikely you've paid anything towards your 2016-17 tax bill yet).

Payments or credits that have been made towards your 2016-17 payments on account

A350

Any other payments or credits not already included in boxes A348, A349, or A350 that have been made towards your 2016-17 tax bill

A351

If you have a tax code and your tax return is received by 31 October 2017, you may be able to have the tax you owe collected through your tax code for 2018-19.

A347 minus
(A350 + A330)

A352

This box can be negative

Tax due minus payments or credits and Class 2

If box A352 is positive and is less than £3,000 and you want this included in your 2018-19 tax code, copy the figure in box A352 to box A353; if not, leave box A353 blank.

Amount that can be coded out

A353

A348 + A349 + A350 +
A351 + A353

Adjustments, payments and coded out

A354

This box can be negative

Tax due for 2016-17

If box A355 is positive, this is the tax you owe. If box A355 is negative, this is the tax we owe you.

A347 minus A354
A355

This box can be negative

Payments on account

If box A356 is less than £1,000 you don't have to make payments on account for 2017-18; don't complete boxes A357 to A359. Enter '0' in box A361 and complete box A362

A342 minus
(A334 + A337 + A353)
A356

This box can be negative

If more than 80% of your tax bill for 2016-17 is met from tax taken off at source (that is, if box A356 is less than box A358) you don't need to make payments on account for 2017-18. Enter zero '0' in box A361 and complete box A362.

A262 + A237 + A239 + A263
+ A331 + A333 + A335 + A336

A357

A357 x 20%

A358

A356 x 50%

Amount of each payment on account

A359

Claim to reduce payments on account

You may want to reduce your payments on account for 2017–18 (including reducing to nil) if you expect:

- your 2017–18 income to be lower than 2016–17
- your allowances or reliefs to be higher
- more of your 2017–18 income will be taxed at source, because
 - it will be taxed under PAYE
 - it will be covered by subcontractor deductions
 - 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 2017–18 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're claiming to reduce again. Make sure the payments you make by 31 January 2018 and 31 July 2018 will add up to your best estimate of your tax bill for 2017–18.

If your 2 payments on account turn out to be different from your 2016–17 tax bill and if you've paid:

- more than you needed to, we'll credit you with interest
- less than you needed to, we'll 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 2016–17 or 2017–18. If you've 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 don't make a claim, we may allocate additional amounts paid to other outstanding liabilities.

Amount of reduced payments on account

A360

Copy box A360 to 'Tax calculation summary' pages box 11, and complete 'Tax calculation summary' pages box 10

A361

Smaller of
A359 and A360

The amount due by 31 January 2018

If box A362 is positive, this is the tax you owe.

If box A362 is negative, this is the tax we owe you.

A362

A355 + A361

This box can be negative

Please note that if you make any payment towards your 2016–17 tax bill between now and 31 January 2018, and that payment isn't included in box A350 or A351, reduce the figure in box A362 by the amount of that payment. If 2016–17 payments on account were not paid by their due dates (31 January 2017 and 31 July 2017), 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 A342), copy the figure from box A342 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 A343), copy the figure from box A343 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 A334 to box 3 on the 'Tax calculation summary' pages. Don't include pence in this box; round down the amount to the nearest whole pound.
- 4 **Class 4 NICs due**
If you're 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 A329 to box 4 on the 'Tax calculation summary' pages.
- 4.1 **Class 2 NICs due**
If you're 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 A330 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 A337 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 A335 to box 6 on the 'Tax calculation summary' pages.
- 7 **Underpaid tax for earlier years included in your tax code for 2016–17**
If you pay tax under PAYE and your 2016–17 PAYE Coding Notice has an entry for 'amount of underpaid tax for earlier years', copy the figure from box A332 to box 7 on the 'Tax calculation summary' pages.
- 8 **Underpaid tax for 2016–17 included in your tax code for 2017–18**
If you pay tax under PAYE and we reduced your tax code in 2016–17 and you asked for any unpaid tax to be collected through your tax code for 2017–18, copy the figure from box A340 to box 8 on the 'Tax calculation summary' pages.
- 9 **If you're claiming to reduce your 2017–18 payments on account**
Put 'X' in box 10 if you're 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 2017–18**
If you're claiming to reduce your 2017–18 payments on account, copy the figure from box A360 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 2017 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're unsure whether you can get surplus allowances from your spouse or civil partner, ask us or your tax adviser.
- If you've 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 2016–17 is affected by adjustments to other tax years,
to read the notes on page TCSN 23.
- 15
- copy the figure from box A346 to box 14
 - copy the figure from box A348 to box 15
 - copy the figure from box A349 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

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

Income for allowances

Adjusted net income

from A119
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 box B4 when you work out Married Couple's Allowance.

Income limit for Personal Allowance

B2 100,000

B1 minus B2
B3

Personal Allowance

B4 11,000

B3 x 50%
B5

Reduced Personal Allowance

B4 minus B5
B6

Copy to box A120

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 2016–17) were born before 6 April 1935.

If you're 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're 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're 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	<input type="text"/>
		from B1
Adjusted net income	C2	<input type="text"/>
Income limit	C3	£27,700
	C4	C2 minus C3 <input type="text"/>
	C5	C4 x 50% <input type="text"/>
	C6	from B4 <input type="text"/>
	C7	C5 minus C6 <input type="text"/>
	C8	C1 minus C7 <input type="text"/>
	C9	higher of C8 and £3,220 <input type="text"/>

Copy to A256 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 2016, 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 2016	0
6 May 2016 to 5 June 2016	1
6 June 2016 to 5 July 2016	2
6 July 2016 to 5 August 2016	3
6 August 2016 to 5 September 2016	4
6 September 2016 to 5 October 2016	5
6 October 2016 to 5 November 2016	6
6 November 2016 to 5 December 2016	7
6 December 2016 to 5 January 2017	8
6 January 2017 to 5 February 2017	9
6 February 2017 to 5 March 2017	10
6 March 2017 to 5 April 2017	11
After 5 April 2017	12

Select month from Table 2

C10

C9 x C10

C11

C11 divided by 12

C12

C9 minus C12

C13

Copy to A256 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're the wife, or spouse or civil partner with the lower income, use boxes C14 to C18 to work out the amount of Married Couple's Allowance that can be transferred to you.

If you're the husband, or spouse or civil partner with the higher income, use boxes C14 to C19 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

C14

Select month from Table 2

C15

C14 x C15

C16

C16 divided by 12

C17

If you're the wife, or spouse or civil partner with the lower income, complete box C18

C14 minus C17

C18

Copy to A256 on TCSN 15

If you're the husband, or spouse or civil partner with the higher income, complete box C19

C13 minus C18

C19

Copy to A256 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 of D7 to D10
Total profit less adjustment		D12	<input type="text"/>	D6 minus D11
Profit on which Class 4 NICs is due		D13	<input type="text"/>	D12 minus £8,060

		D14	<input type="text"/>	smaller of box D13 and £34,940	D15	<input type="text"/>	D14 x 9% (max £3,144.60)
		D16	<input type="text"/>	D13 minus D14	D17	<input type="text"/>	D16 x 2%
Class 4 NICs due		D18	<input type="text"/>				D15 + D17

Copy to A329 on page TCSN 21

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

If you've paid Class 1 National Insurance complete the R100 calculation overleaf.

If the amount of Class 4 due in D32 is less than the amount in box D18 copy the figure to D18.

Class 2 NICs

You pay Class 2 contributions if you're 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

Earnings from PT to UEL at primary percentage

D21 x 12%
D22

Step 1 and step 2

Subtract the lower profits limit (£8,060) from the upper profits limit (£43,000) for the year. Multiply the result by 9%. This is £3,144.60

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

D25 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 (D22)
- Class 2 NICs (D19)
- Class 4 NICs payable at the main Class 4 NICs percentage that you would have paid if no maximum existed (D13 x 9%)

the result of this step is the maximum amount of Class 4 NICs that you're liable to pay. There's no need to proceed to any further steps.

If D26 is lower than D18 copy D26 to D18, if not, retain the lower figure in D18.

If the above doesn't apply complete steps 5 to 9.

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 £43,000)
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 £43,000)
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've gains from life policies.
If any box on this page is a minus figure, substitute zero.

Total income			E1	<input type="text"/>	from A81
Lump sum payments	E2	<input type="text"/>			from A44
'UK property' pages	E3	<input type="text"/>	E4	<input type="text"/>	E2 + E3 box 22
			E5	<input type="text"/>	E1 minus E4
Total allowances and deductions	E6	<input type="text"/>			from A125
Charitable giving	E7	<input type="text"/>	E8	<input type="text"/>	from A108 E6 minus E7
Taxable income for top slicing			E9	<input type="text"/>	E5 minus E8
Basic rate limit	E10	<input type="text" value="£32,000"/>			
Paying personal pensions	E11	<input type="text"/>	E12	<input type="text"/>	from A116 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 A243 on page TCSN 15.
If you've capital gains continue to box E21, otherwise ignore boxes E14 to E47.

			E14	<input type="text" value="£118,000"/>	
Amount due at higher rate	E15	<input type="text"/>	E16	<input type="text"/>	smaller of E13 and E14 E15 x 40%
Amount due at additional rate	E17	<input type="text"/>	E18	<input type="text"/>	E13 minus E15 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"/> X <input type="text"/> X <input type="text"/> X <input type="text"/> X <input type="text"/> X <input type="text"/> Total of column above E20 <input type="text"/>	Y <input type="text"/> Y <input type="text"/> Y <input type="text"/> Y <input type="text"/> Y <input type="text"/> Y <input type="text"/> Total of column above E21 <input type="text"/>	Z <input type="text"/> Z <input type="text"/> Z <input type="text"/> Z <input type="text"/> Z <input type="text"/> Z <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 x 45% E23 <input type="text"/>
Remaining gain	E20 minus E22 E24 <input type="text"/>	
Higher rate full gain	Lower of E15 and E24 E25 <input type="text"/>	E25 x 40% E26 <input type="text"/>
		E23 + E26 E27 <input type="text"/>
	E22 + E25 E28 <input type="text"/>	E28 x 20% E29 <input type="text"/>
		E27 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 A243 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 A243 on page TCSN 15

Section 17: Calculate Deficiency Relief

Complete this section if you're 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 A192

F2

Smaller of F1 and F2

F3

F3 x 25%

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

A168 + A180 +
A202 + A214

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 A242 on
page TCSN 15

Section 18: Calculation Capital Gains Tax due

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

All the boxes on this page are from 'Capital gains summary' pages, with the exception of Foreign Tax Credit Relief at G53 which is from the 'Foreign' pages. If the amount in 'Capital gains summary' pages box 9 is more than 0 (zero) enter the amount in box G2, if less than 0 (zero) enter 0 in G2 and enter the amount from box 9 in box G13 (note this must be entered as a positive figure).

	Residential property and carried interest	Non-resident Capital Gains Tax	Other gains	Gains that qualify for Entrepreneurs Relief	
Total gains	box 6 G1 <input type="text"/>	box 9 G2 <input type="text"/>	boxes (17 minus 50) + 26 + 34 G3 <input type="text"/>	box 50 G4 <input type="text"/>	
Losses brought forward and used in-year	box 45 G5 <input type="text"/>	G5 minus G1 G6 <input type="text"/>	G5 minus (G1 + G2) G7 <input type="text"/>	G5 minus (G1 + G2 + G3) G8 <input type="text"/>	
Gains after losses brought forward	G1 minus G5 G9 <input type="text"/>	G2 minus G6 G10 <input type="text"/>	G3 minus G7 G11 <input type="text"/>	G4 minus G8 G12 <input type="text"/>	
Losses	box 9 G13 <input type="text"/>				
Losses	boxes 19 + 27 + (35 minus (41 + 43)) G14 <input type="text"/>				
Income losses of 2016-17 set against gains	box 46 G15 <input type="text"/>				
Total losses	G13 + G14 + G15 G16 <input type="text"/>		G16 minus (G9 + G10) G17 <input type="text"/>	G16 minus (G9 + G10 + G11) G18 <input type="text"/>	
Gains after losses	G9 + G10 minus G16 G19 <input type="text"/>		G11 minus G17 G20 <input type="text"/>	G12 minus G18 G21 <input type="text"/>	
Attributed gains			box 18 G22 <input type="text"/>		
Total gains after losses			G20 + G22 G23 <input type="text"/>		
Annual Exempt Amount	G24 <input type="text" value="£11,100"/>		G24 minus G19 G25 <input type="text"/>	G25 minus G28 G26 <input type="text"/>	
Gains after Annual Exempt Amount and losses	G19 minus G24 G27 <input type="text"/>		G23 minus G25 G28 <input type="text"/>	G21 minus G26 G29 <input type="text"/>	
Gains chargeable at 10%					G29 x 10% G30 <input type="text"/>

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

Taxable income						
If you've gains from life policies then copy E21 to G32, otherwise enter zero (0) in G32.						
Annualised gains						
If you've gains from life policies then copy E20 to G34, otherwise enter zero (0) in G34.						
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%						
Available Basic Rate Band after Non-resident Capital Gains Tax						
Gains chargeable at 10%						
Gains chargeable at 20%						
Capital Gains Tax due on all gains						
Capital Gains Tax adjustments						
'Capital gains summary' pages	box 51					
Revised Capital Gains Tax charged						
Foreign Tax Credit Relief						
'Foreign' pages	box 39					
Capital Gains Tax minus Foreign Tax Credit Relief						
Additional liability from trusts						
'Capital gains summary' pages	box 52					
Capital Gains Tax due						

Copy to box A272 on page TCSN 17 and copy to box A337 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 A159 on page TCSN 12 is greater than £118,000 then enter 45% in box H2.
If box A159 on page TCSN 12 is greater than £32,000 then enter 40% in box H2.
If box A159 is zero, enter zero (0) in box H2.
Otherwise, enter 20% in box H2.

H2

H3

H1 x H2

Copy to box A336 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 A81) 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 A119	
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"/>	J6	<input type="text"/>	J5 x 1%
				J7	<input type="text"/>	J4 x J6
Tax charge on Child Benefit			J8	<input type="text"/>		smaller of J5 and J7

Copy box J8 to
box A271 on page TCSN 17
and box A333 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.

When completing box K9, the amount for Plan 1 is £17,495 and the amount for Plan 2 is £21,000.

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're 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're 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 your plan amount enter K8 minus your plan amount 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		K23 <input type="text"/>	A34 + A54 + A69
'Trusts etc' pages		K24 <input type="text"/>	A40 + A58 + A73
Interest and dividends		K25 <input type="text"/>	A62 + A76
Tax return, page TR 3	box 15	K26 <input type="text"/>	
'Additional information', page Ai 1	boxes 4 + 6 + 8	K27 <input type="text"/>	
Other income		K28 <input type="text"/>	from A42
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

A94 + A95 + A96 +
A97 + A98 + A99 +
A100 + A102

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**

K36

K32 minus K35

K36 minus your plan amount

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**

K40

K38 minus K39

Copy to box A334
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.

HMRC Digital Services

December 2016 © Crown copyright 2016



HM Revenue
& Customs