



How to claim SITR:

A GUIDE FOR SOCIAL ENTERPRISES

June 2020

For more information and resources on Social Investment Tax Relief, please visit: www.getsitr.org.uk

GET SITR provides free support and resources to better understand and use Social Investment Tax Relief. It is a joint initiative led by Big Society Capital in partnership with the CIC Association, CIC Regulator, Community Shares Company, Community Shares Unit and Power to Change.

INTRODUCTION

Introduced in 2014, and expanded in 2017, Social Investment Tax Relief (“SITR”) allows individuals to help social enterprises¹ grow by offering a tax relief on investments.

Under SITR an individual can subscribe for shares in, or lend money to, a social enterprise and claim 30% income tax relief on the amount invested.

But once the investment has been made, how do your investors actually claim that 30% income tax relief? In this note, we’ll explain how.

Who should read this note?

You should read this if you are a **social enterprise** that is looking to raise, or have just raised, funding under SITR.

But before we begin... the legal small print

This note is for information purposes only to give the reader a better understanding of the steps a social enterprise must take to allow its investors to claim SITR tax relief. This note is not a comprehensive review of the law relating to SITR. Any investor’s tax position will depend on their own personal circumstances.

This note has been produced by Big Society Capital in its capacity as champion for the social investment market. Neither Big Society Capital nor Mills & Reeve LLP nor any of their respective directors, partners, employees, consultants or advisers can give any advice in this area and they will have no liability to any third party who may seek to rely on the contents of this note. If a reader of this note wishes to act on any of the comments in this note, they should take appropriate advice from experts in the field before proceeding. We can only offer general guidance.

This note does not constitute an offer or an invitation to buy or sell or a solicitation of an offer or invitation to buy or sell or enter into any agreement with respect to any security, product, service or investment. Any opinions expressed do not constitute investment advice and independent advice should be sought where appropriate.

This note is based on our understanding of law and HMRC practice as at the date it is published. All information is current as of the date of publication, subject to change without notice, and may become outdated over time.

¹ By ‘social enterprise’ we mean all eligible organisations for SITR including charities, community interest companies, community benefit societies and accredited social impact contractors

OVERVIEW OF THE PROCESS FOR CLAIMING THE TAX RELIEF

There are several stages to the process:

- 1** The social enterprise that raised the SITR funding must submit a compliance statement (form SITR1) to HMRC
- 2** HMRC will (assuming they are happy with the form submitted) issue the social enterprise with:
 - A letter (SITR2) to the social enterprise confirming that SITR will be available to investors, and
 - A compliance certificate (SITR3) for each investor
- 3** The social enterprise will need to:
 - Complete a certificate for each investor, and
 - Send the certificates to the investors
- 4** Finally, each investor must then claim their own tax relief.

In this guide, we look at the process for **social enterprises** to claim the tax relief – stages 1 to 3.

For more information about Stage 4, applicable to Investors, read [How to Claim SITR – a guide for Investors](#).



- Find a checklist for all the supporting information you'll need when sending HMRC your compliance statement on page 4.
- If you didn't apply for Advance Assurance, there is additional information you'll need to send in with your compliance statement to HMRC – you'll find a list of these on page 5.

Also in this guide:

- **Appendix 1:** A step-by-step process for using SITR (from finding out if the organisation & investment is eligible to claiming the tax relief)
- **Appendix 2:** Example of a compliance certificate (SITR3)
- **Appendix 3:** Example of the Additional Information page (SA101) for Self-Assessment Tax Returns (this is relevant to investors when making the claim)

1

The social enterprise submits a compliance statement

The social enterprise that raised the funding must submit a compliance statement (“form Sitr1”) to HMRC.

Where to find the form

You can access and complete the form on HMRC’s website: [Sitr compliance statement](#)

How to complete the form

The form must be completed on screen and then printed off.

You will be asked for a lot of information, including:

- Whether you obtained an advance assurance from HMRC
- Name and address of the social enterprise
- Details of its activities
- Whether or not it is a limited company
- If it is a limited company, corporation tax reference
- Contact details for any queries
- The type of social enterprise (charity, CIC etc.)
- Whether you’re a single entity, or parent of a group (and details of subsidiaries, if any)
- Details of the type of investment and amounts invested
- Details of each investor claiming the tax relief
- Details of the social enterprise’s share and loan capital
- Whether investors have received any value from the social enterprise
- Amounts of de minimis and risk capital state aid received by the social enterprise
- When trading started and when the first “commercial sale” was made
- A declaration that the criteria for Sitr investments are met, and that the information given in the form Sitr1 is complete and correct.



The declaration at the end of the compliance statement is very important. A social enterprise that makes a false statement in the form may be fined up to £3,000.

Signing the form

Once the compliance statement has been completed, it must be printed off and then signed by a responsible officer of the social enterprise:

- For a company, this would be a director or company secretary.
- For a trust, it would be a trustee.
- For an unincorporated association, it would be a member of the governing body.
- The form can also be signed by a duly authorised agent (such as an accountant or solicitor) on behalf of the social enterprise.

Sending the compliance statement to HMRC

When the compliance statement and accompanying documents are ready to go, send them to HMRC by:

- email to: enterprise.centre@hmrc.gsi.gov.uk, or
- post to: Venture Capital Reliefs Team, HM Revenue and Customs, WMBC, BX9 1BN

If you did not obtain an advance assurance from HMRC, you must also supply the following documents when you submit the compliance statement:



- The business plan and financial forecasts
- A copy of the latest accounts if available
- Which enterprises or companies will use the cash raised from the investment/s
- Details of all trading and activities to be carried out, and how much you expect to spend on each activity
- A list of the amounts, dates and venture capital schemes under which you've previously received an investment
- Copies of any documents you use to explain your proposal to your investors
- Details of any other agreements between the enterprise and the investors
- A signed letter from one of your directors or trustees if you're allowing an agent to act on your behalf
- A copy of the certificate of incorporation of your company or charity
- The memorandum and articles of association of your company or the equivalent governing documents of your charity, such as a trust deed
- The loan agreement or debt instrument, if the investment is through qualifying debt
- Any other documents to show you meet the qualifying conditions for the scheme.

TIME LIMITS FOR SUBMITTING A COMPLIANCE STATEMENT

Earliest claim date:

- A social enterprise cannot submit the compliance statement until it has been carrying out its qualifying trade for at least 4 months².

Latest claim date:

A social enterprise must submit the compliance statement by the later of:

- 2 years and 4 months³ after the social enterprise started its qualifying trade,
- 2 years after the end of the tax year in which the investment was made.

² This 4-month limit does not apply if the social enterprise is an "accredited social impact contractor"

³ Or 2 years if the social enterprise is an "accredited social impact contractor"

2

HMRC replies with a letter and the certificates

If the application is successful, HMRC will send to the social enterprise:

- a letter (called an “SITR2”) confirming that the investment will be eligible for tax relief, and
- a compliance certificate (or “form SITR3”) for each investor wishing to claim SITR. An example of the SITR3 form can be found in Appendix 2 of this guide. *Please note, this may not be the latest version and is for illustrative purposes only.*

3

The social enterprise completes the certificates and sends them to investors

- The social enterprise must then complete and sign a compliance certificate (SITR3 – see an example in the Appendix to this guide) for each investor wishing to claim the tax relief.
- The letter from HMRC (or SITR2) will include a unique investment reference number. This number must be included on the compliance certificates.
- Once the certificates have been completed and signed by the social enterprise, they should be sent (hard copy) to each investor.
- If the certificates are lost, it is difficult to obtain fresh ones from HMRC. We recommend that you scan or photocopy the certificates before putting them in the post, or that you send them by some form of special or recorded delivery.

4

Each investor will then need to claim the tax relief.

For more information on how investors claim their tax relief we’ve produced a separate guide: **How to Claim SITR – a guide for Investors.**



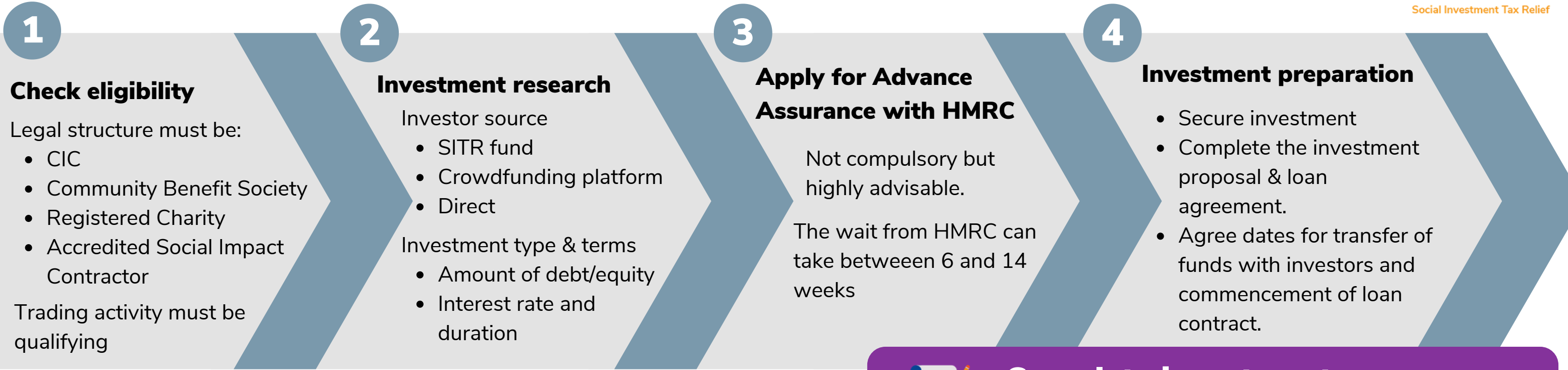
Top tips:

1. SITR tax relief must be claimed. Obtaining an advance assurance from HMRC is not enough. Obtaining compliance certificates (or form SITR3) is not enough. The investor must claim the tax relief.
2. There are time limits. Don't miss them. If you do, the tax relief will be lost.
3. Try to complete and print off the compliance statement as soon as the investment has completed. This means that:
 - a. The form is completed whilst the details are fresh in everyone's mind (so it's easier to do), and
 - b. It is a lot less likely you'll miss any of the deadlines.
4. When you're completing the compliance statement, take your time. Mistakes are very difficult to rectify, so do everything you can to make sure it is complete and correct.
5. Work out what is the first date on which you can file the compliance statement. And file it as quickly as you can after that date.
6. Keep your investors informed – they will really appreciate you letting them know that you've got this all in hand.
7. Keep a copy of the compliance statement (and all accompanying documents) that you submit to HMRC. If you submit by post, send it by some form of recorded or special delivery.
8. Best practice is to complete and sign the compliance certificates (forms SITR3), and send them to investors, as soon as possible after they have been received from HMRC. This will help your investors claim the tax relief back as quickly as possible.
9. Keep copies of the compliance certificates (form SITR3) that you send out by post. It's difficult to get replacements.

Appendix 1

Step-by-step process for raising SITR investment & claiming the tax relief

SITR investment process



Enabling the tax relief claim

Stages **1 - 3** to be completed by the social enterprise



Deadline for submitting the compliance statement:
 2 years after the investment date.

Deadline for investors claiming the tax relief:
 5th anniversary of the normal self-assessment filing date for the tax year in which the investment is made.

Claiming the Income Tax Relief under SITR

Stage 4 to be completed by the investor



- You will need a compliance certificate (SITR3) from the social enterprise before you can make a claim.
- If you make a subsequent investment(s) in the same social enterprise, you'll need a separate compliance certificate for each investment.

Two ways you can claim the income tax relief

At the end of the tax year in which the investment was made through a self-assessment tax return

- The relevant section is in the 'Additional Information' page (SA101). Under *Other tax reliefs*, enter the amount to be claimed in the box for *Social Investment Tax Relief*.
- If the tax return has already been submitted before including this information, it will need to be:
 - amended, OR
 - if it can't be amended, it will need to be supplemented with a completed claim form, which is part of the compliance certificate (SITR3)



HMRC will calculate your tax bill and you may get a refund or reduction in your income tax bill.

During the tax year in which the investment was made

Investors subject to PAYE can contact HMRC to adjust their tax code number using the claim form, which is part of the compliance certificate (SITR3)

- You can do this by post, online, or by phone: [Income Tax and general enquiries](#)
- If you are due a refund, you can request one from HMRC

Investors who are self-employed can apply to reduce their payments on account

- You can do this online or by post: [Self-assessment claim to reduce payments on account](#)

You will still need to submit a self-assessment tax return in the following tax year, showing the amount of relief claimed.

Other tax reliefs under SITR

In addition to Income Tax Relief, other tax reliefs available under SITR may include:

- Capital Gains Tax Deferral
- Tax Free Gains
- Inheritance Tax Relief
- Loss Relief



See [SITR factsheet for investors](#) for more information

Carry back

An investor can carry back part or all of the SITR investment to the preceding tax year. This can be done by submitting a self-assessment tax return for the relevant year. See process for claiming through a self-assessment tax return on the left.

If only part of the investment is to be carried back to the preceding tax year, two separate claims for tax relief must be made.



Deadline for investors claiming the tax relief: 5th anniversary of the normal self-assessment filing date for the tax year in which the investment is made.

Appendix 2

Example of a compliance certificate (SITR3)



Social Investment Tax Relief Compliance certificate

These instructions are for the enterprise completing the compliance certificate.

You cannot issue this certificate to an investor unless you've received authority from HM Revenue and Customs (HMRC).

You need to have completed form 'Social Investment Tax Relief compliance statement (SITR1)' first, with details of the investment, to get authorisation from HMRC.

This certificate should be signed by the company secretary or trustee, or any other person authorised by the social enterprise, or if appropriate a liquidator, administrator or receiver.

You are liable to a penalty if you issue a certificate fraudulently, or negligently, or issue a certificate without our authority. The penalty can be up to £3,000.

Separate certificates must be used for investments on different dates or of different kinds issued on the same day.

Full name and address of the investor

Name
Address
Postcode

The following eligible investment in the social enterprise below was made by you and issued to you (or as directed by you).

Nature of investment Put 'X' in one box

Shares Debentures

Date of share or debenture issue DD MM YYYY

Description of shares or debentures

Applicable period these investments end DD MM YYYY

Nominal value of each share or debenture

You have received value from the social enterprise or a connected person amounting to

Number of shares or debentures issued

Unique investment reference (UIR) number

Amount invested

I certify that the conditions of the scheme, other than those which you as an investor have to satisfy, are for the time being met for these investments.

Name of social enterprise representative

Enterprise name

Capacity in which signed

Registered office address

Address
Postcode

Signature

Date DD MM YYYY

Please keep this certificate. If you claim relief, you may be asked to produce it.

Notes for claiming Income Tax relief and capital gains deferral relief

These notes will help you decide if you qualify for relief before making a claim. The issue of this certificate does not automatically mean you qualify for any relief.

You may wish to claim any or both of the following:

- Income Tax relief on the amount you invested
- deferral relief, which allows you to defer a chargeable gain which you have reinvested in this investment

Please note that this form cannot be used to claim capital gains disposal relief. Capital gains disposal relief may be available on a disposal of shares for which Income Tax relief has been claimed and allowed and not withdrawn.

Rules for both reliefs

You do not qualify for either relief if you:

- made the investment as part of a scheme or arrangement aimed at avoiding tax
- receive a loan which would not have been made, or would not have been made on the same terms, were it not for the investment in the enterprise
- have an option under which you can sell the investment

The Income Tax relief you get may be withdrawn or reduced, and any deferred gain will be revived (brought back into charge to Capital Gains Tax) if before the applicable period ends (date shown on page 1):

- any of the above should happen
- the social enterprise loses its qualifying status
- you dispose of any of the shares or debentures within that period (whether by way of sale, gift or exchange)

A disposal of the investment on or after the applicable period ends will also cause any deferred gains to be revived.

Rules for Income Tax relief only

You do not qualify for Income Tax relief if you:

- are, or have been, 'connected with the social enterprise' (see part 5B of the Income Tax Act 2007, sections 257LF, 257LG and 257LH)
- are disqualified as a previous owner of the social enterprise's trade (see part 5B of the Income Tax Act 2007, sections 257QQ and 257QR)

Receipt of value

Any Income Tax relief you can get is restricted or withdrawn if you, or an associate of yours, have received value from the social enterprise or any person connected with it. This applies if value is received up to one year before the investment and at any time up to the date the applicable period ends.

In the case of deferral relief, if you receive any value in the year before the investment you will not be entitled to deferral relief, and if you receive any value after the investment (and before the applicable period ends) any deferred gains will be revived.

In certain circumstances value can be ignored if it's 'insignificant' or if it's restored in full to the person who provided it.

If any event occurs before the applicable period ends which causes Income Tax relief to be withdrawn or reduced or which causes deferred gains to be revived, you must report it to us within 60 days.

Claiming Income Tax relief

There's a limit on the total amount on which you can claim relief for any one tax year of £1 million.

The relief is normally due for the tax year (ending on 5 April) in which the investment is made (see page 1 for the date of issue). For investments made from the tax year 2015 to 2016 onwards you can, if you wish, claim relief as if some or all of the investment had been made in the previous year. However, this is subject to the total amount of relief on which you can claim for any one year, as already explained.

You should make a claim for Income Tax relief on your tax return. But in some circumstances, see below, you should use the claim form on page 3.

If your shares were issued or debt investment made in the current tax year and you pay tax under PAYE, you can claim relief for that year now. Fill in the claim form on page 3 and send it to HMRC. If we send you a tax return after the end of the year, you will also have to enter details of the claim on that return.

If you want to claim relief for a previous tax year for which you either did not receive a tax return, or you received a return and you have already sent it in, fill in the claim form on page 3 and send it to HMRC. If the claim is made in time, it will be treated as amending the tax return.

In all other circumstances, you do not need to fill in this form, but:

- keep it until you receive your tax return
- in the appropriate box on the tax return, enter the total subscriptions on which you are claiming relief
- in the large box reserved for 'additional information' at the end of the tax return, enter the
 - unique investment reference (UIR)
 - name of the social enterprise invested in
 - amount of the investment qualifying for relief
 - date of issue of the shares or debt investment made

Claiming deferral relief

You must use the claim form to make a claim for deferral relief. If your chargeable gain accrues in the current tax year and the shares were issued or debt investment made either in this year, or in a previous year, fill in the claim form and send it with your tax return after the end of the tax year.

You will need to enter the relevant chargeable gain(s) on page CG 1 and/or page CG 2 of the Capital gains summary pages (see the Capital gains summary notes) of your tax return. Go to www.gov.uk and search for 'Capital gains summary'.

If your chargeable gain accrued in a previous tax year, fill in the claim form and send it to us (along with your tax return if not already submitted).

Claims to both Income Tax relief and deferral relief

If you wish to claim both Income Tax relief and deferral relief on the same investment, follow the notes on Income Tax relief in the first instance. Keep a copy of your claim form for your deferral relief claim if it's to be sent at a later date in accordance with the notes on deferral relief.

For detailed information, go to www.gov.uk and search for 'Social investment tax relief'.



Investor tax reference

Input boxes for investor tax reference

Number of shares or debentures (debt investment)

Input box for number of shares or debentures

National Insurance number

Input boxes for National Insurance number

Type of shares or debentures (debt investment)

Input box for type of shares or debentures

The claim(s) below relate to an investment amount of

Input boxes for investment amount (£)

Date issued DD MM YYYY

Input boxes for date issued

For shares or debentures in (social enterprise)

Input box for social enterprise

Unique investment reference (UIR) number

Input box for UIR number

Claim to SISR Income Tax relief

Please read the notes on page 2 before deciding whether to complete this part of the form.

I wish relief to be allowed in my PAYE coding.

Checkbox for PAYE coding

I am claiming relief for a year for which I have already sent in a tax return.

Checkbox for tax return

The amount on which I am claiming relief is

Input boxes for relief amount (£)

for the year ended 5 April being the year in which the investment was made.

The amount on which I am claiming relief is

Input boxes for relief amount (£)

for the year ended 5 April being the previous year - see page 2.

Claim to SISR deferral relief

Asset disposed of

Input boxes for asset disposed of (1)

Asset disposed of

Input boxes for asset disposed of (2)

Asset disposed of

Input boxes for asset disposed of (3)

Date of acquisition DD MM YYYY

Input boxes for date of acquisition (1)

Date of acquisition DD MM YYYY

Input boxes for date of acquisition (2)

Date of acquisition DD MM YYYY

Input boxes for date of acquisition (3)

Date of disposal

Input boxes for date of disposal (1)

Date of disposal

Input boxes for date of disposal (2)

Date of disposal

Input boxes for date of disposal (3)

Chargeable gains before losses

Input boxes for chargeable gains (£) (1)

Chargeable gains before losses

Input boxes for chargeable gains (£) (2)

Chargeable gains before losses

Input boxes for chargeable gains (£) (3)

Gain to be deferred

Input boxes for gain to be deferred (£) (1)

Gain to be deferred

Input boxes for gain to be deferred (£) (2)

Gain to be deferred

Input boxes for gain to be deferred (£) (3)



Declaration

I hold a SITR certificate for the shares or debentures which were authorised by HMRC. I claim relief as shown on page 3. The details given in this claim are correct to the best of my knowledge and belief.

Name (use capital letters)

Signature

Full address (use capital letters)

Address
Postcode

Date DD MM YYYY

--	--	--	--	--	--	--	--

Appendix 3

Example of the Additional Information page
(SA101) for Self-Assessment Tax Returns

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

<p>1 Share schemes – the taxable amount – excluding amounts included on your P60 or P45</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0</p> <p>Box 2 is not in use</p>	<p>8 Exemptions for amounts entered in box 4</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0</p>
<p>3 Taxable lump sums and certain income after the end of your job – excluding redundancy and compensation for loss of your job</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0</p>	<p>9 Compensation and lump sums up to £30,000 exemption</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0</p>
<p>4 Lump sums or benefits received from an Employer Financed Retirement Benefits Scheme excluding pensions</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0</p>	<p>10 Disability and foreign service deduction</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0</p>
<p>5 Redundancy, other lump sums and compensation payments – the amount above the £30,000 exemption</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0</p>	<p>11 Seafarers' Earnings Deduction – enter pay on your 'Employment' page – read Helpsheet 205</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0</p>
<p>6 Tax taken off boxes 3 to 5</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0</p>	<p>12 Foreign earnings not taxable in the UK</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0</p>
<p>7 If you've left box 6 blank because the tax is included in box 2 on the 'Employment' page, put 'X' in the box</p> <p><input type="checkbox"/></p>	<p>13 Foreign tax for which tax credit relief not claimed</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0</p>
	<p>14 Exempt employers' contributions to an overseas pension scheme – read the notes</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0</p>
	<p>15 UK patent royalty payments made</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0</p>

Other tax reliefs – read the notes

<p>1 Subscriptions for Venture Capital Trust shares – the amount on which relief is claimed</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0</p>	<p>7 Maintenance payments (up to £3,450) – if you or your former spouse or civil partner were born before 6 April 1935</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0</p>
<p>2 Subscriptions for shares under the Enterprise Investment Scheme – the amount on which relief is claimed</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0</p>	<p>8 Payments to a trade union for death benefits – half the amount paid (maximum £100)</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0</p>
<p>3 Community Investment Tax Relief – the amount on which relief is claimed</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0</p>	<p>9 Relief claimed on a qualifying distribution on the redemption of bonus shares or securities</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0</p>
<p>4 Annual payments made</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0</p>	<p>10 Subscriptions for shares under the Seed Enterprise Investment Scheme</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0</p>
<p>5 Qualifying loan interest payable in the year</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0</p>	<p>11 Social Investment Tax Relief – the amount on which relief is claimed</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0</p>
<p>6 Post-cessation trade relief and certain other losses</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0</p>	<p>12 Non-deductible loan interest from investments into property partnerships not included in box 5</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0</p>

Married Couple's Allowance

If you, or your spouse or civil partner were born before 6 April 1935, please read the notes and then complete the relevant boxes. If you're the husband (marriages up to 5 December 2005), or the spouse or civil partner with the higher income (marriages and civil partnerships on or after 5 December 2005), you should complete box 1 and, where appropriate, boxes 2 to 5 and box 9.

If you're the wife (marriages up to 5 December 2005), or the spouse or civil partner with the lower income (marriages and civil partnerships on or after 5 December 2005), please read the notes to help you fill in boxes 6 to 11.

If you cannot use all of your Married Couple's Allowance or you want your spouse or civil partner to have your surplus allowance, please read the notes and then put 'X' in box 10 or box 11.

<p>1 Your spouse's or civil partner's full name</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<p>6 If you've already agreed that half of the minimum allowance is to be given to you, put 'X' in the box</p> <div style="border: 1px solid black; width: 20px; height: 20px; margin-left: 40px;"></div>
<p>2 Their date of birth if older than you (and at least one of you was born before 6 April 1935) DD MM YYYY</p> <div style="display: flex; justify-content: space-around; width: 100%;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div>	<p>7 If you've already agreed that all of the minimum allowance is to be given to you, put 'X' in the box</p> <div style="border: 1px solid black; width: 20px; height: 20px; margin-left: 40px;"></div>
<p>3 If you've already agreed that half the minimum allowance is to go to your spouse or civil partner, put 'X' in the box</p> <div style="border: 1px solid black; width: 20px; height: 20px; margin-left: 40px;"></div>	<p>8 Your spouse's or civil partner's full name</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
<p>4 If you've already agreed that all of the minimum allowance is to go to your spouse or civil partner, put 'X' in the box</p> <div style="border: 1px solid black; width: 20px; height: 20px; margin-left: 40px;"></div>	<p>9 If you were married or formed a civil partnership after 5 April 2019, enter the date of marriage or civil partnership DD MM YYYY</p> <div style="display: flex; justify-content: space-around; width: 100%;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div>
<p>5 If, in the year to 5 April 2020, you lived with any previous spouse or civil partner, enter their date of birth DD MM YYYY</p> <div style="display: flex; justify-content: space-around; width: 100%;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div>	<p>10 If you want to have your spouse's or civil partner's surplus allowance, put 'X' in the box</p> <div style="border: 1px solid black; width: 20px; height: 20px; margin-left: 40px;"></div>
	<p>11 If you want your spouse or civil partner to have your surplus allowance, put 'X' in the box</p> <div style="border: 1px solid black; width: 20px; height: 20px; margin-left: 40px;"></div>

Other information

Income Tax losses and limit on Income Tax relief

<p>Other income losses</p> <p>1 Earlier years' losses – which can be set against certain other income in 2019–20</p> <p>£ <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/></p> <p>2 Total unused losses carried forward</p> <p>£ <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/></p> <p>Trade losses from a later year</p> <p>3 Relief now for 2020–21 trade losses or certain capital losses – read the notes</p> <p>£ <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/></p>	<p>4 Enter the amount of relief shown in box 3 which is not subject to the limit on Income Tax reliefs</p> <p>£ <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/></p> <p>5 Tax year for which you're claiming relief in box 3, for example, 2018–19 YYYY YY</p> <p><input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> – <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/></p> <p>Limit on Income Tax relief</p> <p>6 Amount of payroll giving</p> <p>£ <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/></p>
---	---

Pension Savings Tax Charges

<p>7 Value of pension benefits in excess of your Available Lifetime Allowance, taken by you as a lump sum</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>8 Value of pension benefits in excess of your Available Lifetime Allowance, not taken as a lump sum</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>9 Lifetime Allowance tax paid by your pension scheme</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>10 Amount saved towards your pension, in the period covered by this tax return, in excess of the Annual Allowance</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>11 Annual Allowance tax paid or payable by your pension scheme</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>11.1 Value of pension benefits transferred subject to the overseas transfer charge</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>11.2 Tax paid by your pension scheme on your overseas transfer charge</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p>	<p>12 Pension scheme tax reference number</p> <p>PSTR <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>13 Amount of unauthorised payment from a pension scheme, not subject to surcharge</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>14 Amount of unauthorised payment from a pension scheme, subject to surcharge</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>15 Foreign tax paid on an unauthorised payment (in £ sterling)</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>16 Taxable short service refund of contributions (overseas pension schemes only)</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p style="text-align: center; border: 1px solid black; padding: 5px;">Box 17 is not in use</p> <p>18 Foreign tax paid (in £ sterling) on box 16</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p>
---	--

Tax avoidance schemes

<p>19 The scheme reference number or promoter reference number</p> <p><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p>	<p>20 The tax year in which the expected advantage arises, for example, 2018–19 YYYY YY</p> <p><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> — <input type="text"/> <input type="text"/></p> <p><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> — <input type="text"/> <input type="text"/></p> <p><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> — <input type="text"/> <input type="text"/></p>
---	---

Disguised remuneration

Only complete this section if HMRC has agreed to postpone a loan charge to the 2019–20 tax year. Read the notes before completing this section.

<p style="text-align: center;">Non-PAYE employment income</p> <p>21 Amount of non-PAYE disguised remuneration employment income</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p>	<p style="text-align: center;">Self-employed and partnership income where trading has ceased</p> <p>22 Amount of disguised remuneration taxable as income in 2019–20</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>23 Amount of disguised remuneration to be treated as income of an earlier year</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>24 Tax year income in box 23 is to be taxed, for example 2017–18 YYYY YY</p> <p><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> — <input type="text"/> <input type="text"/></p>
---	---