Roberts Clark Independent Financial Solutions Limited

financial advice.net

2024/2025 Self Assessment Return Information Requirements
For the Period 6th April 2024 to 5th April 2025

This document is large, due to the amount of possible information. To help you, it has been broken into sections, so you only need to complete the relevant parts. Where a particular section is not relevant to you, please cross it through, to evidence you have checked that section.

Your Full Name:
Your Full Address:
Your Telephone Number:
Your Date of Birth:
Your National Insurance Number:
Your Unique Taxpayer Reference Number (UTR):

1. Interest and Dividends from UK Banks and Building Societies:

- Taxed UK interest (net amount after tax has been deducted)
- Untaxed UK interest (amounts that have not had tax deducted)
- Untaxed foreign interest (up to £2,000) (amounts that have not had tax deducted)
- Dividends from UK companies (the net amount, ignoring the tax credit)
- Other dividends (the net amount, ignoring the tax credit)
- Amount of any foreign dividends (in Sterling to a maximum of £500) and the amount of the tax deducted separately. If the foreign dividends are more than £500 you will need to complete them on the foreign section later in this document.

2. Government Gilts, Other UK Securities, Deeply Discounted Securities and Accrued Income Profits

- Interest received from gilt-edged and other securities, deeply discounted securities and accrued income profits (the gross amount, the net amount and the tax taken off)

3. Gains from UK Life Insurance Policies, Capital Redemption Policies and Life Annuity Contracts

- The amount of the gain on which tax was treated as paid
- The number of years the policy has been held or since the last gain (whichever is less)
- The amount of the gain where no tax was treated as paid
- The number of years the policy has been held or since the last gain (whichever is less)
- The amount of gain from any voided ISA plus the amount of tax taken off
- Total number of years the ISA was held for
- The amount of deficiency relief

4. Stock Dividends, Bonus Issues of Securities and redeemable Shares

- The amount of stock dividends received
- The amount of bonus issues of securities and redeemable shares
- The amount of close company loans written off or released

5. Business Receipts Taxed as Income of an Earlier Year:

- The amount of post-cessation or other business receipts
- The tax year in which the income is to be taxed

Issued by and copyright Roberts Clark Independent Financial Solutions Limited. FinancialAdvice.net is a trading style of Roberts Clark Independent Financial Solutions Limited who is an independent intermediary, authorised and regulated by the Financial Conduct Authority in the United Kingdom.
FCA register number 192598. Registered in England No. 3981121. VAT No. GB 748 2866 87.
Registered Office: 1 Stret Constantine, Newquay, Cornwall, TR7 1GH, United Kingdom.

6. Share Schemes, Employment Lump Sums, Compensation and Deductions, Post Employment Income and Patent Royalty Payments:

- The taxable amount and the tax taken off of any share schemes (do not include any amounts already included on your P60 or P45).
- The amount of any taxable lump sums and certain income after the end of your job (do not include redundancy and compensation for loss of your job). Show the gross amount and tax taken off separately.
- The amount of any lump sums or benefits received from an Employer Financed Retirement Benefits Scheme excluding pensions. Show the gross amount and tax taken off separately. Also show the amount of any exemptions for the payment you received.
- The amount of any redundancy and other lump sums or compensation payments. Show the gross amount and tax taken off separately. Only include above the £30,000 exemption amount here
- The amount of any compensation and lump sum up to the £30,000 redundancy exemption.
- The amount of any disability and foreign service deduction
- The amount of any Seafarer's Earnings Deduction. You need to give the total amount and the name of the ships. Pay should be added on the employment pages (read Helpsheet 205)
- The amount of foreign earnings not taxable in the UK
- The amount of foreign tax for which tax credit relief is not being claimed
- The amount of any exempt employer's contributions to an overseas pension scheme
- UK patent royalty payments made

7. UK Pensions, Annuities and other State Benefits you Receive:

- State pension (the annual amount for the year shown on your statement)
- State pension lump sum and the tax taken off (detail both separately)
- Pensions in payment (other than State pension), retirement annuities and taxable lump sums treated as pensions. Detail the individual pension company, the amount of the gross payment and the tax taken off separately for each pension in the additional information box later in this document.
- Taxable Incapacity Benefit and contribution based Employment and Support Allowance.
- Tax taken off Incapacity Benefit
- Jobseeker's Allowance
- Total of any other taxable State pensions and benefits

8. Other UK Income you Receive that is Not Included Elsewhere:

- Any other taxable income before expenses and tax deducted (but not from share schemes, gilts, stock dividends or life assurance gains). Detail each amount separately, showing a description of the income, the gross amount and any tax taken off
- The amount of allowable expenses for that other income detailed above
- The amount of benefit you had from pre-owned assets

9. Tax Reliefs - Paying into UK and Overseas Registered Pensions

- Gross amount of any payment you made to a Registered Pension Scheme (where you pay net and the pension provider claims basic rate tax relief – called Relief At Source). Do not include contributions that are deducted from your pay before tax is calculated.
- The total of any 'one-off' payments included in the question above.
- Payments to a retirement annuity contract where basic rate tax relief is not claimed by the provider (i.e. you make a gross payment)
- Payments to your employer's pension scheme that were not deducted from pay before tax was calculated.

Issued by and copyright Roberts Clark Independent Financial Solutions Limited. FinancialAdvice.net is a trading style of Roberts Clark Independent Financial Solutions Limited who is an independent intermediary, authorised and regulated by the Financial Conduct Authority in the United Kingdom.
FCA register number 192598. Registered in England No. 3981121. VAT No. GB 748 2866 87.
Registered Office: 1 Stret Constantine, Newquay, Cornwall, TR7 1GH, United Kingdom.

- Payments to an overseas pension scheme, which is not UK registered but eligible for tax relief and tax relief was not deducted from pay before you paid tax.

10. Charitable Gifts you have made:

- Gift Aid payments to charity in the year to 5th April 2025 (including UK, non-UK, any shares, land, buildings and investments donated to charity). Please break down each gift and amount separately.
- Total of any 'one-off' payments included in the first question above.
- Gift aid payments made in the year to 05/04/2025 but treated as made in the year to 05/04/2024.
- Gift aid payments made after 05/04/2025 but treated as made in the year to 05/04/2025.
- The value of any qualifying shares or securities gifted to charities.
- The value of any qualifying land and buildings gifted to charities.
- The value of qualifying investments gifted to non-UK charities included in the 2 questions above for shares, securities, land and buildings.
- Gift aid payments to non-UK charities included in the first question of this section.

11. Blind Person's Allowance:

- Are you registered blind or severely sight impaired on a local authority or other register?
- If yes, what is the name of the local authority or register?
- Do you want your spouse/civil partner to have your surplus allowance if available?
- Do you want to have your spouse/civil partner's surplus allowance for yourself if available?

12. Student Loan and Postgraduate Loan Repayments:

- Have you received notification from the Student Loans Company that repayment of an Income Contingent Student Loan was due before 6th April 2025?
- Amount of any student loan repayments deducted by your employer.
- Amount of any postgraduate loan repayments deducted by your employer.

13. High Income Child Benefit Charge:

(This section is only relevant if your income was over £60,000 and you or your partner (if you have one) received Child Benefit including if someone else claims Child Benefit for a child who lives with you and pays you or your partner for the child's upkeep. For couples, only if your income was higher than your partner's.

- What is the total amount of Child Benefit received by you and your partner (if you have one) for the year to 5th April 2025?
- How many children did you and your partner receive Child Benefit for during year to 5th April 2025?
- Enter the date that you and your partner stopped receiving all Child Benefit payments if this was before 6th April 2025.

14. Marriage Allowance

If your income for the year ended 5th April 2025 was less than £12,570 you can transfer £1,260 of your personal allowance to your spouse/civil partner to reduce the amount they pay if:

- You were married to or in a civil partnership with the same person for part or all of the tax year
- You were both born on or after 6th April 1935
- Your spouse or civil partner's income was not taxed at the higher rate

If this applies to you, please provide the following information:

- Your spouse/civil partner's full name, National Insurance Number, date of birth and your date of marriage or date of civil partnership.

Issued by and copyright Roberts Clark Independent Financial Solutions Limited. FinancialAdvice.net is a trading style of Roberts Clark Independent Financial Solutions Limited who is an independent intermediary, authorised and regulated by the Financial Conduct Authority in the United Kingdom.
FCA register number 192598. Registered in England No. 3981121. VAT No. GB 748 2866 87.
Registered Office: 1 Stret Constantine, Newquay, Cornwall, TR7 1GH, United Kingdom.

15. Other Tax Reliefs:

- The amount of Venture Capital trust share subscriptions on which relief is claimed
- The amount of Enterprise Investment Scheme share subscriptions on which relief is claimed
- The amount of Community Investment Tax Relief on which relief is claimed
- The amount of annual payments made
- The amount of any qualifying loan interest payable in the year
- The amount of any post cessation trade relief and other losses
- The amount of any pre-incorporation losses
- The amount of any maintenance payments (maximum £4,280) if you or your former spouse or civil partner were born before 6th April 1935
- The amount of payments to a trade union for death benefits (you can only claim half of the amount paid to a maximum of £100)
- The amount of relief claimed on a qualifying distribution on the redemption of bonus shares or securities.
- The amount of subscriptions for shares under the Seed Enterprise Investment Scheme.
- The amount of non-deductible loan interest from investments into property letting partnerships not included in the figure earlier for qualifying loan interest payable in the year.

16. Married Couple's Allowance

Only available if you or your spouse / civil partner were born before 6th April 1935

- Your spouse's or civil partner's name and date of birth
- Have you already elected for half of the minimum allowance to go to your spouse or civil partner?
- Have you already elected for all of the minimum allowance to go to your spouse or civil partner?
- Have you already elected for half of the minimum allowance to go to you?
- Have you already elected for all of the minimum allowance to go to you?
- If you have lived with any previous spouse or civil partner in the year to 5th April 2025, what is their date of birth?
- If you were married or formed a civil partnership after 5th April 2024 what was the date of marriage / civil partnership?
- Do you want your spouse/civil partner to have your surplus allowance?
- Do you want to have your spouse/civil partner's surplus allowance?

17. Income Tax Losses:

- The amount of earlier year losses that are to be offset against certain other income in 2024/2025
- The amount of total unused losses carried forward
- The amount of relief you want to claim now for trade losses or certain capital losses for 2025/2026 to be offset in 2024/2025 and the tax year for which you are claiming the relief.
- The amount of relief from the previous question that isn't subject to the limit on income tax reliefs, and the tax year for which you are claiming relief.
- The amount of payroll giving

18. Pension Savings Tax Charges:

- The value of pension benefits taken in excess of your Available Lifetime Allowance, taken by you as a lump sum
- The value of pension benefits taken in excess of your Available Lifetime Allowance, not taken by you as a lump sum
- Lifetime Allowance tax paid by your pension scheme

Issued by and copyright Roberts Clark Independent Financial Solutions Limited. FinancialAdvice.net is a trading style of Roberts Clark Independent Financial Solutions Limited who is an independent intermediary, authorised and regulated by the Financial Conduct Authority in the United Kingdom.
FCA register number 192598. Registered in England No. 3981121. VAT No. GB 748 2866 87.
Registered Office: 1 Stret Constantine, Newquay, Cornwall, TR7 1GH, United Kingdom.

- Amount saved towards your pension in the period covered by this tax return, in excess of the Annual Allowance
- Annual Allowance tax paid or payable by your pension scheme
- The value of pension benefits transferred subject to the overseas transfer charge.
- The tax paid by your pension scheme on your overseas transfer charge.
- What is your pension scheme tax reference number (PSTR)?
- The amount of any unauthorised payment from a pension scheme, not subject to a surcharge
- The amount of any unauthorised payment from a pension scheme, subject to a surcharge
- The amount of foreign tax paid on an unauthorised payment (in Sterling)
- The amount of any taxable short service refund of contributions for overseas pension schemes
- The amount of foreign tax paid in Sterling for the previous question

19. Tax Avoidance Schemes

- Where you have used tax avoidance schemes, enter the scheme reference number or promoter reference number and the tax year in which the expected advantage arises.

20. Calculating, Paying or Refunding Tax:

- Amount of tax refunded by HMRC or Jobcentre Plus for the 2024/2025 tax year.
- If you need to pay tax, do you want it collected through your tax code (up to £3,000)? If yes, this will be collected through your 2026/2027 tax code. Your return must be made to HMRC by 31/10/2025 for paper returns or 30/12/2025 for online returns.
- If you owe tax on savings, casual earnings or high income child benefit charge for the 2024/2025 tax year, do you want it collected through your 2025/2026 tax code if possible?
- If you have paid too much tax, which account do you want the tax repaid to?

Bank Name:	
Bank Address:	
Account Number:	
Sort Code:	
Name on Account (e.g. Mr A & Mrs B Smith)	

Issued by and copyright Roberts Clark Independent Financial Solutions Limited. FinancialAdvice.net is a trading style of Roberts Clark Independent Financial Solutions Limited who is an independent intermediary, authorised and regulated by the Financial Conduct Authority in the United Kingdom.
FCA register number 192598. Registered in England No. 3981121. VAT No. GB 748 2866 87.
Registered Office: 1 Stret Constantine, Newquay, Cornwall, TR7 1GH, United Kingdom.

Employment Section (complete this section if you are employed)

Employment Information

If you have more than one employment, fill in the same information for each employment.

- Gross pay from your P45 or P60 before tax was deducted. (Please also provide a copy of your form P45 or P60)
- Payrolled benefits included above which affect your student loan repayments.
- The amount of tax deducted
- Tips and other payments not on your P60
- PAYE tax reference of your employer (on your P45/P60)
- Your employer's name
- Were you a company director and if yes, is the company a close company?
- If you ceased being a director before 06/05/2025, what date did the directorship cease?
- Is this employment income from inside off-payroll working arrangements?

Employment Benefits (from your P11D) *Please also provide a copy of your form P11D if you have one**:***

- Cash equivalent amount for your company car or van.
- Cash equivalent amount for fuel for your company car or van.
- Cash equivalent amount for private medical and dental insurance.
- The amount representing vouchers, credit cards and excess mileage allowance
- The total value of goods and assets provided by your employer.
- The value of accommodation provided by your employer
- The cash equivalent amount of any other benefits including interest free and low interest loans.
- Expenses payments received and balancing charges.

Employment Expenses:

- The amount to be claimed for business travel and subsistence expenses
- The amount to be claimed for fixed deductions for expenses
- The amount to be claimed for professional fees and subscriptions
- The amount to be claimed for other expenses and capital allowances.

Additional Information - Employment

Issued by and copyright Roberts Clark Independent Financial Solutions Limited. FinancialAdvice.net is a trading style of Roberts Clark Independent Financial Solutions Limited who is an independent intermediary, authorised and regulated by the Financial Conduct Authority in the United Kingdom.
FCA register number 192598. Registered in England No. 3981121. VAT No. GB 748 2866 87.
Registered Office: 1 Stret Constantine, Newquay, Cornwall, TR7 1GH, United Kingdom.

Self Employment (complete this section if you are self-employed)

Self Employment Information

Please breakdown your figures in the information box on the following page. You should retain receipts for expenses claimed. Please provide a copy of your business accounts for this period as soon as they are available.

- Name, address and description of business
- If your business name, description, address or postcode have changed in the last 12 months, please provide full details of the changes and the date(s)
- Business start date and end date (if applicable)
- Start date and end date of your trading year
- The date your books or accounts are made up to
- Do you use the cash basis, i.e. money actually received and paid out, to calculate your income and expenses?
- The amount of your turnover (the takings, fees, sales or money earned by your business)
- The amount of any other business income not included above.
- The amount of any trading income allowance.
- Are you a foster carer or shared lives carer?

Business Income – if your annual business turnover was below £90,000

- What was your turnover, including the takings, fees, sales or money earned from your business?
- Details of any other business income. If you have any other business income not disclosed for the question above, how much was that other business income and what was it for?
- How much trading income allowance are you claiming?

Business Expenses:

If turnover was below £90,000, you are allowed to give a total of expenses rather than a full breakdown.

- Cost of goods bought for resale or goods used
- Car, van and travel expenses after private use proportion
- Wages, salaries and other staff costs
- Rent, rates, power and insurance costs
- Repairs and maintenance of property and equipment
- Accountancy, legal and other professional costs
- Interest and bank and credit card financial charges
- Phone, fax, stationery and other office costs
- Other allowable business expenses (not client entertaining)
- Total allowable expenses.
- Net profit or net loss (after taking into account these business expenses).

Tax Allowances for Certain Buildings, Vehicles and Equipment (capital allowances)

Do not include these as business expenses in the section above.

- Annual investment allowance
- Allowance for small balance of unrelieved expenditure
- Zero-emission car allowance
- Other capital allowances
- Structures and Buildings Allowance (you must hold a valid allowance statement)

Issued by and copyright Roberts Clark Independent Financial Solutions Limited. FinancialAdvice.net is a trading style of Roberts Clark Independent Financial Solutions Limited who is an independent intermediary, authorised and regulated by the Financial Conduct Authority in the United Kingdom.
FCA register number 192598. Registered in England No. 3981121. VAT No. GB 748 2866 87.
Registered Office: 1 Stret Constantine, Newquay, Cornwall, TR7 1GH, United Kingdom.

- Freeport and Investment Zone Structures and Buildings Allowance
- Total balancing charges where you have disposed of items for more than their value
- What is the value of goods and services for your own use?

Losses, Class 2 and Class 4 National Insurance Contributions and CIS Deductions

- The amount of any loss from this tax year set off against other income for 2024/2025.
- The amount of any loss to be carried back to previous years and set off against income (or capital gains).
- The total amount of any losses to be carried forward after all other set-offs
- If your total profits for 2024/2025 are less than £6,725, do you pay Class 2 National Insurance contributions voluntarily?
- Are you exempt from paying Class 4 National Insurance contributions?
- Total Construction Industry Scheme (CIS) deductions taken from your payments by contractors (for CIS subcontractors only).

Additional Information – Self Employment

Issued by and copyright Roberts Clark Independent Financial Solutions Limited. FinancialAdvice.net is a trading style of Roberts Clark Independent Financial Solutions Limited who is an independent intermediary, authorised and regulated by the Financial Conduct Authority in the United Kingdom.
FCA register number 192598. Registered in England No. 3981121. VAT No. GB 748 2866 87.
Registered Office: 1 Stret Constantine, Newquay, Cornwall, TR7 1GH, United Kingdom.

Partnerships (complete this section if your income comes from a partnership)

Partnership Information

You will need your partnership accounts and Partnership Statement to complete this section. Use the additional notes section at the end of this document to give further information. Please supply a copy of your partnership accounts and Partnership Statement.

- What is your partnership reference number?
- Please provide a description of your partnership trade or profession
- If you became a partner after 5 April 2024, what date did you join the partnership?
- If you left the partnership after 5th April 2024 and before 6th April 2025, what date did you leave?
- Does the partnership used the cash basis, i.e. money actually received and paid out to calculate income and expenses?
- What is your share of the partnership's trading or professional profits – refer to box 11 or 12 of the Partnership Statement for this information.
- Adjustment for change of accountancy practice This information can be found in the adjustment for change of accounting practice in box 11A of the Partnership Statement.
- What is your averaging adjustment (only for farmers, market gardeners and creators of literary or artistic works)?
- Foreign tax claimed as a deduction (only if foreign tax credit relief is not being claimed on the foreign pages)
- The amount of adjusted profit for 2024/2025
- Losses brought forward from earlier years set off against this year's profits
- Taxable profits after losses brought forward
- The amount of any other business income not included in the partnership accounts
- Your share of total taxable profits from the partnership's business for 2024/2025
- Adjusted loss for 2024/2025
- Your share of losses from the partnership's business for 2024/2025
- Loss from this tax year to be set off against other income for 2024/2025
- Loss to be carried back to previous year(s) and set off against income or capital gains
- Total loss to carry forward after all other set-offs, including unused losses brought forward
- If your total profits for 2024/2025 are less than £6,725, do you want to pay voluntary Class 2 National Insurance contributions?
- Are you exempt from paying Class 4 National Insurance contributions?
- What is your share of untaxed interest (from box 13 on the Partnership Statement)
- What is your share of CIS deductions made by contractors from box 24 on the Partnership Statement
- What is your share of any tax taken off trading income (not contractor deductions) from box 24A on the Partnership Statement.

Additional Information - Partnerships

Issued by and copyright Roberts Clark Independent Financial Solutions Limited. FinancialAdvice.net is a trading style of Roberts Clark Independent Financial Solutions Limited who is an independent intermediary, authorised and regulated by the Financial Conduct Authority in the United Kingdom.
FCA register number 192598. Registered in England No. 3981121. VAT No. GB 748 2866 87.
Registered Office: 1 Stret Constantine, Newquay, Cornwall, TR7 1GH, United Kingdom.

Property Income – if you have Land and Property Within the UK

Income from Land and Property WITHIN the UK

*Answer these 3 questions for **all** land and property **owned in the UK** and then complete the relevant section below for either furnished holiday letting in the UK or EEA OR not furnished holiday lettings*

- Total number of properties rented out that are furnished holiday lettings in the UK or EEA
- Total number of properties rented out that are not classed as furnished holiday lettings in the UK or EEA
- Did all property income cease in the 2024/2025 tax year with you not expecting to receive such income in 2025/2026?
- Are you claiming Rent a Room Relief (£7,500 maximum or £3,750 if joint)?

Property Income from Furnished Holiday Lettings in the UK or European Economic Area:

If you have more than 1 property, please answer a separate set of the questions for each property

- Address of the property
- Who owns this property and what is each percentage share?
- Total rents and other income from property and for services provided to tenants
- The amount of any property income allowance *
- Have you used traditional accounting rather than the cash basis?
- Rent paid, repairs, insurance and costs of services provided to you
- Loan interest and other financial costs
- Legal, management and other professional fees
- Other property expenses
- Private use adjustment
- Balancing charges
- Electric Charge Point allowance.
- Zero-emission car allowance
- Other capital allowances
- Loss brought forward to be offset against this year's profits.
- Is this business in the EEA?
- Do you want to make a period of grace election?

*If your property income is over £1,000 and you're claiming property income allowance, the total of the allowance claimed from all property businesses (UK or EEA FHL or UK property business) can't exceed £1,000. For more information, see this link: https://www.gov.uk/guidance/tax-free-allowances-on-property-and-trading-income

Property Income that is NOT from Furnished Holiday Lettings in the UK or European Economic Area:

If you have more than 1 property, please answer a separate set of the questions for each property

- Address of the property
- Who owns this property and what percentage share?
- Is this property furnished?
- Total rents and other income from property
- The amount of any property income allowance *
- Have you used traditional accounting rather than the cash basis?

Issued by and copyright Roberts Clark Independent Financial Solutions Limited. FinancialAdvice.net is a trading style of Roberts Clark Independent Financial Solutions Limited who is an independent intermediary, authorised and regulated by the Financial Conduct Authority in the United Kingdom.
FCA register number 192598. Registered in England No. 3981121. VAT No. GB 748 2866 87.
Registered Office: 1 Stret Constantine, Newquay, Cornwall, TR7 1GH, United Kingdom.

- Tax taken off any income from property
- Premiums for the grant of a lease received
- Reverse premiums and inducements received
- Total rent, rates, insurance and ground rent paid by you
- Total property repairs, maintenance and renewals paid by you
- Non-residential property finance costs
- Legal, management and other professional fees paid by you
- Costs of services provided to you, including wages
- Other allowable property expenses
- Private use adjustment.
- Balancing charges.
- Annual investment allowance
- Structures & Buildings allowance (you must hold a valid allowance statement)
- Electric Charging Point allowance
- Freeport Structures and Investment Zone and Buildings Allowance
- Zero emission goods vehicle allowance
- Zero emission car allowance
- Any other capital allowances.
- Cost of replacing domestic items (for residential lettings only)
- Rent A Room exempt amount
- Loss brought forward to be offset against this year's profits.
- Residential property finance costs
- Unused residential property finance costs brought forward

*If your property income is over £1,000 and you're claiming property income allowance, the total of the allowance claimed from all property businesses (UK or EEA FHL or UK property business) can't exceed £1,000. For more information, see this link: https://www.gov.uk/guidance/tax-free-allowances-on-property-and-trading-income

Additional Information – Property Within The UK:

Issued by and copyright Roberts Clark Independent Financial Solutions Limited. FinancialAdvice.net is a trading style of Roberts Clark Independent Financial Solutions Limited who is an independent intermediary, authorised and regulated by the Financial Conduct Authority in the United Kingdom.
FCA register number 192598. Registered in England No. 3981121. VAT No. GB 748 2866 87.
Registered Office: 1 Stret Constantine, Newquay, Cornwall, TR7 1GH, United Kingdom.

Property Income – if you have Land and Property Outside the UK

Income from Land and Property OUTSIDE the UK

Do not include income from furnished holiday accommodation in the European Economic Area. It should be included in the UK Property Income section earlier. Complete this section separately for each property:

- Address of the property
- Who owns this property and what percentage share?
- Is this property furnished?
- Total rent received and other receipts (but not for taxable premiums for the grant of a lease). Please break down the types of receipts if more than just rent received.
- The amount of any property income allowance *
- Have you used traditional accounting rather than the cash basis?
- Number of overseas properties let
- The amount of premiums paid for the grant of a lease
- The total of property expenses (rent, repairs, legal fees and costs of services provided)
- The country in which your property is situated for where the income arose
- The amount of any foreign tax taken off or paid
- The amount of any UK tax taken off or paid
- The total of any losses to be brought forward from earlier years
- The total for private use adjustment
- The total of any balancing charges
- The total of capital allowances for equipment and vehicles (excluding furnished residential lettings)
- The amount of Structures & Buildings Allowance (you must hold a valid allowance statement).
- The amount of Electric Charging Point Allowance.
- The amount of Zero emission goods vehicle allowance.
- The amount of Zero emission car allowance
- The cost of replacing domestic items (for residential lettings only).
- Residential finance costs not included in your property expenses above.
- Unused residential finance costs brought forward.

*If your property income is over £1,000 and you're claiming property income allowance, the total of the allowance claimed from all property businesses (UK or EEA FHL or UK property business) can't exceed £1,000. For more information, see this link: https://www.gov.uk/guidance/tax-free-allowances-on-property-and-trading-income

Additional Information – Property Outside the UK

Issued by and copyright Roberts Clark Independent Financial Solutions Limited. FinancialAdvice.net is a trading style of Roberts Clark Independent Financial Solutions Limited who is an independent intermediary, authorised and regulated by the Financial Conduct Authority in the United Kingdom.
FCA register number 192598. Registered in England No. 3981121. VAT No. GB 748 2866 87.
Registered Office: 1 Stret Constantine, Newquay, Cornwall, TR7 1GH, United Kingdom.

Capital Gains (complete this section if you have capital gains to declare)

Listed Shares and Securities

- How many disposals have you made during the tax year?
- The amount of the disposal proceeds in total.
- The allowable costs (including the purchase price)
- Gains made before losses (do not include any gains subject to non-resident capital gains tax)
- Losses in the year (do not include any losses subject to non-resident capital gains tax)
- If you are making any claim or election, what is the code?
- If during 2024/2025 you submitted a Real Time Transaction Return for the disposal of listed shares and securities, what was the overall gain or loss?
- The amount of tax already paid?

Unlisted Shares and Securities

- How many disposals have you made during the tax year?
- The amount of the disposal proceeds in total.
- The allowable costs (including the purchase price)
- Gains made before losses (do not include any gains subject to non-resident capital gains tax)
- Losses in the year (do not include any losses subject to non-resident capital gains tax)
- If you are making any claim or election, what is the code?
- If during 2024/2025 you submitted a Real Time Tax Return for the disposal of listed shares and securities, what was the overall gain or loss?
- The amount of tax already charged / paid?
- The amount of gains exceeding the lifetime limit for employee shareholder status shares
- Gains invested under Seed Enterprise Investment Schemes and qualifying for relief?
- Losses used against income (amount claimed against 2024/2025 income) and the amount relating to share loss relief in 2023/2024 to which Enterprise Investment Scheme / Seed Enterprise Investment Scheme relief is attributable.
- Losses used against income (amount claimed against 2023/2024 income) and the amount relating to share loss relief in 2023/2024 to which Enterprise Investment Scheme or Seed Enterprise Investment Scheme relief is attributable.

Gains on Excluded Indexed Securities and Gains and Losses on Share Repurchases and Security Redemptions from a Qualifying Asset Holding Company (QAHC)

What were the total gains from the disposal of excluded index securities (the amount before losses and reliefs)?

What were the total gains from QAHC share repurchases and security redemptions (the amount before losses and reliefs)?

What were the total losses from QAHC share repurchases and security redemptions?

Losses and Adjustments

- Total losses brought forward and used against 2024/2025 capital gains
- Income losses of 2024/2025 set against gains.
- 2024/2025 capital losses available to be carried forward
- 2024/2025 capital losses used against an earlier year's gain
- Adjustments to Capital Gains Tax for 2024/2025
- Additional liability for non-resident or dual resident trusts

Issued by and copyright Roberts Clark Independent Financial Solutions Limited. FinancialAdvice.net is a trading style of Roberts Clark Independent Financial Solutions Limited who is an independent intermediary, authorised and regulated by the Financial Conduct Authority in the United Kingdom.
FCA register number 192598. Registered in England No. 3981121. VAT No. GB 748 2866 87.
Registered Office: 1 Stret Constantine, Newquay, Cornwall, TR7 1GH, United Kingdom.

Investors' Relief and Business Asset Disposal Relief (previously Entrepreneur's Relief)

- What are your gains that qualify for Investors' Relief
- What are your gains that qualify for Business Asset Disposal Relief
- What is your lifetime allowance of Business Asset Disposal Relief and Entrepreneurs' Relief claimed (the total amount claimed to date)

Cryptoassets

- How many disposals have you made during the tax year?
- The amount of the disposal proceeds in total.
- The allowable costs (including the purchase price)
- Gains made before losses (do not include any gains subject to non-resident capital gains tax)
- Losses in the year (do not include any losses subject to non-resident capital gains tax)
- If you are making any claim or election, what is the code?
- What were the total gains or losses on the disposal of an asset of this type reported on Real Time Transaction Returns?
- What was the amount of tax already charged / paid after reporting on Real Time Transaction Returns?

Property and other Asset Gains

- Name and address of the property or asset you disposed of.
- How many disposals have you made during the tax year?
- The amount of the disposal proceeds in total.
- The allowable costs (including the purchase price)
- Gains made before losses
- Attributed gains where personal losses cannot be offset
- Losses in the year
- Where you are making a claim or election, what is the relevant code?
- Total gains or losses reported on UK residential property reported on Capital Gains Tax UK Property Disposal returns, plus the amount of tax already charged please provide a copy of the submitted return
- If you are chargeable to non-resident Capital gains Tax for the disposal of a UK residential property or properties during 2024/2025, what is the total gain chargeable to non-resident Capital Gains Tax afer losses, or loss?
- What was the tax on gains already paid for the previous question?
- If during 2024/2025 you submitted a Real Time Transaction Return for the disposal of a residential property or properties, what was the overall gain or loss? please provide a copy of the submitted return
- Tax on gains already paid for the question above.
- The amount of carried interest.

Information Required if you have Disposed of an Asset or Property that is Potentially Subject to Capital Gains Tax (UK Residents) *NOTE: with effect 27/10/2021, if you sell a residential property in the UK you have 60 days to tell HMRC and pay any Capital Gains Tax owed. If completion was prior to 27/10/2021, the deadline was 30 days.*

The Purchase

- Date of purchase
- The property owner
- The purchase price
- Costs of purchase (i.e. estate agent fees, solicitor fees, stamp duty land tax etc)

Issued by and copyright Roberts Clark Independent Financial Solutions Limited. FinancialAdvice.net is a trading style of Roberts Clark Independent Financial Solutions Limited who is an independent intermediary, authorised and regulated by the Financial Conduct Authority in the United Kingdom.
FCA register number 192598. Registered in England No. 3981121. VAT No. GB 748 2866 87.
Registered Office: 1 Stret Constantine, Newquay, Cornwall, TR7 1GH, United Kingdom.

- The dates you lived in the property as your main residence
- The date another property became your main residence

Property Rental

- The dates between which the property was rented out
- Was tax paid on the rental income through Self Assessment?
- Whilst rented, did the cost of all maintenance, renewals and repairs get deducted from the rental income received in order to reduce the income tax payable? If not, please provide a list all items not claimed under the final heading for Expenses, Maintenance, Renewals and Improvements. Please give an example of the expense and which of the categories it falls into (expenses, maintenance, renewals, improvements). Usually, only the cost of improvements to the property can be offset from Capital Gains Tax but not the cost of repairs or decorating.

The Sale

- Date of sale
- The property owner at the time of the sale
- The sale price
- The market price (if it is different to the sale price and why you sold the property for less than the market price)
- Costs of sale (i.e. estate agent fees, solicitor fees etc)

Expenses, Maintenance, Renewals and Improvements

Please provide a list of improvements that were made to the property. For example, you replaced a basic kitchen and bathroom with a much more expensive one to increase the value of the property.
Please provide information regarding the approximate date, the type of improvement, the cost of the improvement and whether you have receipts for the amounts you paid.

Principal Private Residence Relief *(only applicable if this property has been your main residence)*

If this property was your main residence for a time, then you should qualify for some of the gains to be offset. To work out the relief we need to work out the period you owned the property for. The final 9 months always qualify for the relief, provided you have lived in the property at some point as your main residence. If you're a disabled person or a resident in a care home the final 36 months of ownership may qualify for relief if you do not have any other relevant right in relation to a private residence. It is therefore vitally important that we know the dates of purchase and sale, the dates between which it was your main residence and the dates between which the property was rented out.

Information Required if you have Disposed of an Asset or Property that is Potentially Subject to Capital Gains Tax for Non-UK Residents (i.e. you do not live in the UK but have disposed of UK property that was not your main home). Complete this section IN ADDITION to the section above.

You need to tell HMRC if you sold or disposed of UK residential property after 5th April 2015. The time frame for reporting and paying any Capital Gains Tax due was within 30 days of completion for completion on or after 6 April 2020 and before 27 October 2021, or within 60 days of completion if completion was on or after 27 October 2021. You will need to submit a Non Resident Capital Gains Tax Return even if you have no tax to pay or you have made a loss. If the property was jointly owned, each owner must file their own information. Returns must usually be filed online with HMRC, using a specific Government Gateway account.

- Date of disposal or sale:
- Name and address of the property owner(s) at the time of sale:
- If you are registered for Self Assessment with HMRC, what is your Unique Taxpayer Reference?

Issued by and copyright Roberts Clark Independent Financial Solutions Limited. FinancialAdvice.net is a trading style of Roberts Clark Independent Financial Solutions Limited who is an independent intermediary, authorised and regulated by the Financial Conduct Authority in the United Kingdom.
FCA register number 192598. Registered in England No. 3981121. VAT No. GB 748 2866 87.
Registered Office: 1 Stret Constantine, Newquay, Cornwall, TR7 1GH, United Kingdom.

- Address of property disposed of:
- Date of disposal (sold/given away):
- Date of conveyance (the date of the legal transfer of title):
- Date the property was acquired:
  (if the property was acquired before 6 April 2015, only the amount of the overall gain relating to the period from 6 April 2015 needs to be accounted for)
- Which basis of calculation do you want to use – either re-basing the value back to 6 April 2015 or to use a straight-line time apportionment of your overall gain? If you want to re-base the value back to 6 April 2015, you will need to get a valuation of the property from an estate agent or similar or provide evidence to back up your valuation.
- Was the property your main residence at any time during the period of ownership? If yes, give the dates of ownership overall and also the dates it was your main residence.

<u>Non Resident Capital Gains Tax on UK Property or Land and Indirect Disposals</u>

- For direct disposals of UK residential property(ies), what are the total gains chargeable to Non Resident Capital Gains Tax in £'s and how much of that tax has already been paid? ***please provide a copy of the submitted return***
- For direct disposals of non-UK property(ies) or land, what are the total gains chargeable to Non Resident Capital Gains Tax in £'s and how much of that tax has already been paid? ***please provide a copy of the submitted return***
- Are any of the gains from indirect disposals?
- Total losses available against Non Resident Capital Gains Tax for the year

Additional Information – Capital Gain:

Issued by and copyright Roberts Clark Independent Financial Solutions Limited. FinancialAdvice.net is a trading style of Roberts Clark Independent Financial Solutions Limited who is an independent intermediary, authorised and regulated by the Financial Conduct Authority in the United Kingdom.
FCA register number 192598. Registered in England No. 3981121. VAT No. GB 748 2866 87.
Registered Office: 1 Stret Constantine, Newquay, Cornwall, TR7 1GH, United Kingdom.

Foreign Income (complete this section if you have foreign income that has not been added elsewhere on this document)

Foreign Income

- Were you unable to transfer any of your overseas income to the UK? If so, please give the reason
- If foreign tax was taken off your foreign income you may be able to claim Foreign Tax Credit Relief. If this applies to you, what is the amount of Foreign Tax Credit Relief to be claimed?
- Income/interest from overseas savings (the name of the country from which the income came, the amount before tax and the foreign tax taken off)
- Dividends from foreign companies (in excess of the equivalent of £500), as these will be dealt with separately), (the name of the country from which the income came, the amount before tax and the foreign tax taken off)
- Foreign savings income remitted to the UK. Please provide the name of the country from which the income came, the amount before tax and the foreign tax taken off.
- Foreign dividend income remitted to the UK. Please provide the name of the country from which the income came, the amount before tax and the foreign tax taken off.
- Overseas pensions paid to you the name of the country from which the income came, (the amount before tax and the foreign tax taken off)
- Overseas social security benefits paid to you (the name of the country from which the income came, the amount before tax and the foreign tax taken off)
- Overseas royalties paid to you (describe the royalty, the name of the country from which the income came, the amount before tax and the foreign tax taken off)

Foreign Tax Paid on Employment, Self Employment and Other Income

- For any foreign tax paid on employment, self employment and other income, please provide the name of the country from which the income came, the type of income, the amount before tax and the foreign tax taken off.

Capital Gains – Foreign Tax Credit Relief and Special Withholding tax *if you have filled in the Capital Gains Tax pages and you've paid foreign tax on those gains and want to claim Foreign Tax Credit Relief for the foreign tax:*

- What is the amount of the chargeable gain under UK rules?
- The number of days over which the UK gain accrued
- The amount of chargeable gain under foreign tax rules
- The number of days over which the foreign gain accrued
- The amount of foreign tax paid
- Do you wish to claim Foreign Tax Credit Relief?
- The amount of total Foreign Tax Credit Relief on gains
- The amount of any Special Withholding Tax

Other Overseas Income and Gains

- The amount of gains on disposals of holdings in offshore funds and discretionary income from non-resident trusts (enter the amount of the gain or payment)
- If you received a benefit from a person abroad, or you're chargeable on a benefit received by you, a close family member or you're the recipient of an onward gift that is matched to protected foreign source income, what is the value of the payment?

Issued by and copyright Roberts Clark Independent Financial Solutions Limited. FinancialAdvice.net is a trading style of Roberts Clark Independent Financial Solutions Limited who is an independent intermediary, authorised and regulated by the Financial Conduct Authority in the United Kingdom.
FCA register number 192598. Registered in England No. 3981121. VAT No. GB 748 2866 87.
Registered Office: 1 Stret Constantine, Newquay, Cornwall, TR7 1GH, United Kingdom.

- If you did not give a figure to the previous question because you're claiming an exemption, please answer the last question in this section. If you're the settlor or close family member of the settlor and you've received or are treated as having received a benefit from a trustee of the settlement, or you're the recipient of an onward gift and the benefit or onward gift does not exceed the settlement's available protected income, what is the amount treated as your income? You need to provide full details in the additional information section.
- The amount of gains from foreign life insurance policies, capital redemption policies and life annuity contracts (enter the amount of the gain).
- Enter the number of years over which the gain is calculated.
- The amount of tax treated as paid.
- If you omitted income from the second question above, because you're claiming an exemption in relation to a transfer of assets, what is the total amount omitted? You need to provide full details in the additional information section.

Residence (complete this section if you have lived outside the UK or returned to the UK)

For the 2024/2025 tax year (06/04/2024 to 05/04/2025) are you claiming:

- To be not resident in the UK? (yes or no). If yes, what country/countries are you resident in (name each country)
- To be eligible for overseas workday relief? (yes or no)
  If yes, how many workdays did you spend in the UK **(e**nter the total number of days on which you were present in the UK and performed any work duties for more than 3 hours).
- How many workdays did you spend overseas?
- Enter the total number of days on which you worked for more than three hours overseas in tax year 2024/2025.
- Are you requesting split year treatment (i.e. where you have not been resident in the UK for the full tax year? Enter the dates you were resident in the UK and the dates you were resident elsewhere).
- Were you resident in the UK for the 2023/2024 tax year? (yes or no)
- Were you resident in the UK for the 2024/2025 tax year? (yes or no)
- Did you arrive or leave the UK on or after 06/04/2024 (yes or no and if yes, enter the date)
- Do you meet the third automatic overseas test?

You meet this test if:

- *You work full-time overseas over the tax year, without any significant breaks during the tax year from overseas work, and:*
- *You spend fewer than 91 days in the UK in the tax year*
- *The number of days in the tax year on which you work for more than 3 hours in the UK is less than 31*

Do any of the following apply:

- Were you resident in the UK in any of the previous 3 tax years (i.e. 2021/2022, 2022/2023 or 2023/2024)? (If so, which tax year or all of them)
- Did you have a home outside the UK during 2024/2025? (if yes, add the address)
- How many days did you spend in the UK during 2024/2025? (i.e. all days you were in the UK at midnight)
- How many of those days did you spend in the UK due to exceptional circumstances? (i.e. your visit to the UK was extended beyond your control because of exceptional circumstances, for example an illness that occurred while you were in the UK which prevented you from travelling. Also, where you were in the UK during the period of the Coronavirus where travel was prohibited).

Issued by and copyright Roberts Clark Independent Financial Solutions Limited. FinancialAdvice.net is a trading style of Roberts Clark Independent Financial Solutions Limited who is an independent intermediary, authorised and regulated by the Financial Conduct Authority in the United Kingdom.
FCA register number 192598. Registered in England No. 3981121. VAT No. GB 748 2866 87.
Registered Office: 1 Stret Constantine, Newquay, Cornwall, TR7 1GH, United Kingdom.

- How many of the 4 ties to the UK did you have in 2024/2025?
  These are the ties:
  1. ***Family Tie:***
     You have a family tie if your:
     husband, wife or civil partner (unless you are separated)
     partner, who you live with as husband and wife or as civil partners
     child under the age of 18 is resident in the UK for 2024/2025.
  2. ***Accommodation Tie:***
     You have an accommodation tie for tax year 2024/2025 if you have a place to live in the UK available to you for a continuous period of 91 days and you spend at least one night there in 2024/2025. If the available accommodation is the home of a close relative, you must spend at least 16 nights there for an accommodation tie to exist.
  3. ***90-Day Tie:***
     You have a 90-day tie if in either of the tax years 2022/2023 or 2023/2024 you were in the UK for more than 90 days (at midnight).
  4. ***Country Tie:***
     You have a country tie if the UK is the country you are present in for the greatest number of midnights in the tax year 2024/2025. This tie only needs to be considered if you were resident in one or more of the tax years 2021/2022, 2022/2023 and 2023/2024.
- The number of days you have worked for more than 3 hours in the UK in 2024/2025.
- The number of days you have worked for more than 3 hours overseas in 2024/2025.
- Please detail the name of the country or countries you were resident in for tax purposes for 2024/2025 (excluding the UK).
- Were you also resident in either or both of the countries above for 2023/2024?
- What was the amount of Double Taxation Agreement income for which partial relief is being claimed?
- What was the amount of relief under Double Taxation Agreements between the UK and other countries (the amount claimed because of an agreement awarding residence to another country – see help sheet 302).
- Amount of relief claimed because of other provisions of the relevant Double Taxation Agreements (read help sheet 304)

Additional Information - Residence

Issued by and copyright Roberts Clark Independent Financial Solutions Limited. FinancialAdvice.net is a trading style of Roberts Clark Independent Financial Solutions Limited who is an independent intermediary, authorised and regulated by the Financial Conduct Authority in the United Kingdom.
FCA register number 192598. Registered in England No. 3981121. VAT No. GB 748 2866 87.
Registered Office: 1 Stret Constantine, Newquay, Cornwall, TR7 1GH, United Kingdom.

Domicile (only complete this section if you are claiming to be not domiciled in the UK)
(you will need to read the 'Residence, remittance basis notes' - https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1144587/sa109_Notes_2023.pdf)

- Are you domiciled outside the UK and it is relevant to your income tax or capital gains tax liability in 2024/2025?
- Please give a full explanation in the additional information section below, how your domicile is relevant to your income tax or capital gains tax liability for the 2024/2025 tax year.
- The number of years you have been resident in the UK in the previous 20 years.
- If you were born outside the UK, what is the date you first came to live in the UK?
- Were you deemed domicile under Condition A (*born in the UK, have the UK as your domicile of origin and be resident in the UK for 2024/2025 or later years*)?
- Were you deemed domicile under Condition B (*when you've been UK resident for at lest 15 out of the 20 years immediately before the relevant tax year*)?
- Is 2024/2025 the first year you are claiming that your domicile is outside the UK? If yes and you have a domicile of origin within the UK, what is the date on which your domicle changed?
- Is 2024/2025 the first year you have told HMRC that your domicile is outside the UK?
- Please confirm if you were born in the UK but have never been domiciled in the UK.
- If your domicile of origin is the UK, what is the date on which your domicile changed?
- Were you born in the UK but have never been domiciled in the UK?
- If you were born outside the UK, what date did you first come to live in the UK?

The Remittance Basis (complete this section if you are not domiciled in the UK and wanting to use the Remittance Basis)

- Are you making a claim for the remittance basis?
- Is your unremitted income and capital gains for 2024/2025 less than £2,000?
- Were you deemed UK domicile for 2024/2025 and have you remitted to the UK any of your foreign income or gains that arose in a year when you previously claimed the remittance basis? Please provide details.
- Were you UK resident for 2024/2025 and for 12 or more of the preceding 14 tax years?
- Were you UK resident for 2024/2025 and for 7 or more of the preceding 9 tax years?
- Were you under 18 on 05/04/2025?
- What is the amount of income you are nominating?
- What is the amount of capital gains you are nominating?
- The amount of adjustment to payments on account for capital gains.
- Have you remitted nominated income or gains during 2024/2025, unless what you have remitted is within the £10 aggregate limit?
- Are you claiming relief from UK tax for foreign income or gains invested in a qualifying business? If so, provide the total amount invested and the company registration number.
- Have you previously claimed relief for a qualifying investment and the investment no longer qualifies for relief? If yes, please provide details.
- Do you have UK income or gains deemed to be foreign under Qualifying Asset Holding Company (QAHC) rules?

Issued by and copyright Roberts Clark Independent Financial Solutions Limited. FinancialAdvice.net is a trading style of Roberts Clark Independent Financial Solutions Limited who is an independent intermediary, authorised and regulated by the Financial Conduct Authority in the United Kingdom.
FCA register number 192598. Registered in England No. 3981121. VAT No. GB 748 2866 87.
Registered Office: 1 Stret Constantine, Newquay, Cornwall, TR7 1GH, United Kingdom.

Additional Information – Domicile and The Remittance Basis

Issued by and copyright Roberts Clark Independent Financial Solutions Limited. FinancialAdvice.net is a trading style of Roberts Clark Independent Financial Solutions Limited who is an independent intermediary, authorised and regulated by the Financial Conduct Authority in the United Kingdom.
FCA register number 192598. Registered in England No. 3981121. VAT No. GB 748 2866 87.
Registered Office: 1 Stret Constantine, Newquay, Cornwall, TR7 1GH, United Kingdom.