

**Self-Assessment Return Information Requirements  
For the Period 6<sup>th</sup> April 2019 to 5<sup>th</sup> April 2020**

**This document is large, due to the amount of possible information. However, it has been broken down 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 £300) and the amount of the tax deducted separately. **If the foreign dividends are more than £300 you will need to complete them on the foreign section later in this document.**

***2. Government Gilts***

- 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 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 and 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

## **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 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. **Do not include 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. You need to give the total amount and the name of the ships.
- 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:**

- 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
- Any allowable expenses for that other income detailed above
- Any 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). **Do not include contributions that are deducted from your pay before tax is calculated.**
- 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.

- Payments to an overseas pension, 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 5<sup>th</sup> April 2020 (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 05/04/2020 but treated as made in the year to 05/04/2019.
- Gift aid payments made in the year to 05/04/2020 and treated as made in the year to 05/04/2020.
- The value of any qualifying shares or securities gifted to charities.
- The value of any qualifying land and buildings gifted to charities.
- Gift aid payments to non-UK charities included in the first question above.

**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 Repayments:**

- Have you received notification from the Student Loans Company that repayment of an Income Contingent Student Loan began before 6<sup>th</sup> April 2020?
- Amount of any student loan repayments deducted by your employer.
- Do you think your loan may be fully repaid within the next 2 years?

**13. High Income Child Benefit Charge:**

*(This section is only relevant if your income was over £50,000 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 and for couples, 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 5<sup>th</sup> April 2020?
- How many children did you and your partner receive Child Benefit for during year to 5<sup>th</sup> April 2020?
- Enter the date that you and your partner stopped receiving all Child Benefit payments if this was before 6<sup>th</sup> April 2020.

**14. Marriage Allowance**

If your income for the year ended 5<sup>th</sup> April 2020 was less than £12,500 you can transfer £1,250 of your personal allowance to your spouse/civil partner to reduce the amount you 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 born on or after 6<sup>th</sup> 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.

### **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 expenses and other losses
- The amount of any maintenance payments (maximum £3,360) if you or your former spouse or civil partner were born before 6<sup>th</sup> 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 social investment tax relief on which tax relief is claimed.
- The amount of non-deductible loan interest from investments into property 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 6<sup>th</sup> 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 you?
- 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 your spouse or civil partner?
- If you have lived with any previous spouse or civil partner in the year to 5<sup>th</sup> April 2020, what is their date of birth?
- If you were married or formed a civil partnership after 5<sup>th</sup> April 2020 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 2019/2020
- The amount of total unused losses carried forward
- The amount of relief you want to claim now for trade losses or certain capital losses to be offset in 2020/2021 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.
- 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
- 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?
- 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.
- Where you have used a disguised remuneration avoidance scheme, what is the amount of non-PAYE disguised remuneration employment income?
- For self-employed or partnership income where trading has ceased, what was the amount of disguised remuneration taxable as income in 2019/2020?
- For self-employed or partnership income where trading has ceased, what was the amount of disguised remuneration to be treated as income of an earlier year?
- For self-employed or partnership income where trading has ceased, what tax year is the income to be taxed?

### **20. Calculating, Paying or Refunding Tax:**

- Amount of tax refunded by HMRC or Jobcentre Plus for the 2019/2020 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 2021/2021 tax code. Your return must be made to HMRC by 31/10/2020 for paper returns or 30/12/2020 for online returns.
- If you owe tax on savings, casual earnings or high income child benefit charge, do you want it collected through your 2020/2021 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):

**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.*

- Are you a part time teacher and subject to the Repayment of Teachers Loan Scheme for England & Wales?
- Gross pay from your P45 or P60 before tax was deducted. (Please also provide a copy of your form P45 or P60)
- Does any pay in the question above include any disguised remuneration income?
- Tax deducted
- Tips and other payments not on your P60
- PAYE tax reference of your employer
- 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 06/05/2020, what date did the directorship cease?

***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.

**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
- 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.
- Net profit or net loss (after taking into account the business expenses below).
- Are you a foster carer or shared lives carer?

***Business Income – if your annual business turnover was below £85,000***

- What was your turnover, including the takings, fees, sales or money earned from your business?
- 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:***

- 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.
- The amount of any losses brought forward from a previous year to be offset in 2019/2020 including a description
- The total amount of any losses to be carried back to a previous year and set off against income or capital gains
- The total amount of any losses to be carried forward after all other set-offs
- Annual investment allowance
- Allowance for small balance of unrelieved expenditure
- Other capital allowances

- What is the value of goods and services for your own use?
- Total balancing charges where you have disposed of items for more than their value
- If your total profits for 2019/2020 are less than £6,205, 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).

## 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 full information.*

- What is your partnership reference number?
- Please provide a description of your partnership trade or profession
- If you became a partner after 5 April 2019, what date did you join the partnership?
- If you left the partnership after 5th April 2019 and before 6th April 2020, what date did you leave?
- Does the partnership use 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 the Partnership Statement for this information.
- What date did your basis period begin?
- What date did your basis period end?
- What is your share of the partnership's profits or loss?
- Did your share of the partnership's profit or loss include any disguised remuneration income?
- If your basis period is not the same as the partnership's accounting period, what adjustment needed arrive at the profit or loss for your basis period? 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)
- Overlap relief used this year
- Overlap profit carried forward
- Your share of business premises renovation allowance from box 12A on the Partnership Statement
- Adjusted profit for 2019/2020
- Losses brought forward from earlier years set off against this year's profits
- Taxable profits after losses brought forward
- Any other business income not included in your partnership accounts
- Your share of the total taxable profits from the partnership's business for 2019/2020
- Your share of the partnership's trading or professional losses for 2019/2020
- Adjusted loss for 2019/2020
- Loss from this tax year to be set off against other income for 2019/2020
- 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 2019/2020 are less than £6,365 do you want to pay voluntary Class 2 National Insurance contributions?
- Are you exempt from paying Class 4 National Insurance contributions?
- Your share of the partnership's untaxed interest etc from box 13 on the Partnership Statement
- Your share of CIS deductions made by contractors from box 24 on the Partnership Statement
- Your share of any tax taken off trading income (not contractor deductions) from box 24A on the Partnership Statement.

## 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 below. 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 \*
- 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 Zero emission goods vehicle allowance.
- The cost of repairing domestic items for residential lettings only
- Residential finance costs not included in your property expenses above.

\*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 – 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
- Did all property income cease in the 2019/2020 tax year with you not expecting to receive such income in 2020/2021?
- 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 percentage share?
- Total rents and other income from property
- The amount of any property income allowance \*
- 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
- Capital allowances
- Loss brought forward to be offset against this year's profits.
- Is this business in the EEA?

\*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 classed as from Furnished Holiday Lettings:**

- 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 \*
- 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
- Total loan interest and other financial costs
- Legal, management and other professional fees paid by you

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.

- Costs of services provided to you, including wages
- Other allowable property expenses
- Residential finance costs not included in ‘total loan interest and other financial costs’ above.
- Private use adjustment.
- Balancing charges.
- Annual investment allowance
- Zero emission goods vehicle allowance
- Any other capital allowances.
- Loss brought forward to be offset against this year’s profits.
- Rent A Room exempt amount
- Cost of replacing domestic items (for residential lettings only)

\*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>

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

***Entrepreneur's Relief***

- What are your gains that qualify for Entrepreneur's Relief (gains before 23/06/2010)
- What are your gains that qualify for Entrepreneur's Relief (gains after 23/06/2010)

***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 2019/2020 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 charged?

***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 2019/2020 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?
- 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 (claimed against 2019/2020 income) and the amount relating to share loss relief in 2019/2020 to which Enterprise Investment Scheme / Seed Enterprise Investment Scheme relief is attributable.
- Losses used against income for 2018/2019 and the amount relating to share loss relief in 2018/2019 to which Enterprise Investment Scheme or Seed Enterprise Investment Scheme relief is attributable.

***Losses and Adjustments***

- Total losses brought forward and used against 2019/2020 capital gains
- Income losses of 2019/2020 set against gains.
- 2019/2020 capital losses available to be carried forward
- 2019/2020 capital losses used against an earlier year's gain
- Gains qualifying for Entrepreneur's Relief (gains before 23/06/2010)
- Gains qualifying for Entrepreneur's Relief (gains on or after 23/06/2010)
- Adjustments to Capital Gains Tax for 2019/2020
- Additional liability for non-resident or dual resident trusts.

### ***Property and other Asset Gains***

- 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?
- If you are chargeable to non-resident Capital gains Tax for the disposal of a UK residential property or properties during 2019/2020, what is the total gain chargeable to non-resident Capital Gains Tax after losses, or loss?
- What was the tax on gains already charged for the previous question?
- If during 2019/2020 you submitted a Real Time Transaction Return for the disposal of a residential property or properties, what was the overall gain or loss?
- Tax on gains already charged 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)***

#### ***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)
- 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 18 months always qualify for the relief, provided you have lived in the property at some point as your main residence. However, as the property was rented, Private Letting Relief also comes into the calculations.

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 5<sup>th</sup> April 2015. You must tell HMRC within 30 days of the conveyance and report it online by completing a Non Resident Capital Gains Tax Return.

You must do this 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.

- 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?
- 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.

**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)
- Foreign dividends (**in excess of the equivalent of £300**, 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)
- 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 State 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)

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

For the 2019/2020 tax year (06/04/2019 to 05/04/2020) 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 (enter 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 2019/2020.
- 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 2018/2019 tax year? (yes or no)
- Were you resident in the UK for the 2019/2020 tax year? (yes or no)
- Did you arrive or leave the UK on or after 06/04/2019 (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. 2015/2016, 2016/2018 or 2018/2019)? (If so, which tax year or all of them)
- Did you have a home outside the UK during 2019/2020? (if yes, add the address)
- How many days did you spend in the UK during 2019/2020? (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).
- How many of the 4 ties to the UK did you have in 2019/2020?

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 2019/2020.

**2. Accommodation Tie:**

You have an accommodation tie for tax year 2019/2020 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 2019/2020. 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 2016/2018 or 2018/2019 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 2019/2020. This tie only needs to be considered if you were resident in one or more of the tax years 2015/2016, 2016/2018 and 2018/2019.

- The number of days you have worked for more than 3 hours in the UK in 2019/2020.
- The number of days you have worked for more than 3 hours overseas in 2019/2020.
- Please detail the name of the country or countries you were resident in for tax purposes for 2019/2020 (excluding the UK).
- Were you also resident in either or both of the countries above for 2018/2019?
- 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)

**Domicile (only complete this section if you are claiming to be not domiciled in the UK)**

- Are you domiciled outside the UK and it is relevant to your income tax or capital gains tax liability in 2019/2020?
- If you were born outside the UK, what is the date you first came to live in the UK?
- Please give a full explanation how your domicile is relevant to your income tax or capital gains tax liability.
- 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 2019/2020 or later years*)?
- Were you deemed domicile under Condition B (*when you've been UK resident for at least 15 out of the 20 years immediately before the relevant tax year*)?
- The number of years you have been resident in the UK in the previous 20 years.
- Is 2019/2020 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 domicile changed?
- Please confirm if you were born in the UK but have never been domiciled in the UK.
- Is 2019/2020 the first year you have told HMRC that your domicile is outside 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 2019/2020 less than £2,000?
- Were you deemed UK domicile for 2019/2020 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 2019/2020 and for 12 or more of the preceding 14 tax years?
- Were you UK resident for 2019/2020 and for 7 or more of the preceding 9 tax years?
- Were you under 18 on 05/04/2020?
- 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 2019/2020, 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.

**Any Other Relevant Information / Breakdowns of Figures Detailed Above** *(if the space is insufficient, please continue onto another page):*