



Tax year 6 April 2023 to 5 April 2024 (2023–24)

## For Reference

- enter your figures in whole pounds – ignore the pence
- round down income and round up expenses and tax paid, it is to your benefit
- if a box does not apply, please leave it blank – do not strike through empty boxes or write anything else

## HMRC 12/23

## What makes up your tax return

To make a complete return of your taxable income and gains for the year to 5 April 2024 you may need to complete some separate supplementary pages. Answer the following questions by putting 'X' in the 'Yes' or 'No' box.

### 1 Employment

Were you an employee, director, office holder or agency worker in the year to 5 April 2024? Please read the notes before answering. Fill in a separate 'Employment' page for each employment, directorship and so on. On each 'Employment' page you complete, enter any other payments, expenses or benefits related to that employment. Say how many 'Employment' pages you are completing in the 'Number' box below.

Yes ☐ No ☐ Number

### 2 Self-employment

If you worked for yourself (on your 'own account' or in self-employment) in the year to 5 April 2024, read the notes to decide if you need to fill in the 'Self-employment' pages. You may not need to if this income is up to £1,000.

Do you need to fill in the 'Self-employment' pages?

Fill in a separate 'Self-employment' page for each business.

On each 'Self-employment' page you complete, enter any payments or expenses related to that business. Say how many businesses you had in the 'Number' box below. (Answer 'Yes' if you were a 'Name' at Lloyd's.)

Yes ☐ No ☐ Number

### 3 Partnership

Were you in a partnership? Fill in a separate 'Partnership' page for each partnership you were a partner in and say how many partnerships you had in the 'Number' box below.

Yes ☐ No ☐ Number

### 4 UK property

If you received income from UK property (including rents and other income from land you own or lease out), read the notes to decide if you need to fill in the 'UK property' pages. You may not need to if this income is up to £1,000.

Do you need to fill in the 'UK property' pages?

Yes ☐ No ☐

### 5 Foreign

If you:

- were entitled to any foreign income
  - have, or could have, received (directly or indirectly) income, or a capital payment or benefit from a person abroad as a result of any transfer of assets
  - want to claim relief for foreign tax paid
- read the notes to decide if you need to fill in the 'Foreign' pages. You may not need to if your only foreign income was from land and property abroad up to £1,000.

Do you need to fill in the 'Foreign' pages?

Yes ☐ No ☐

### 6 Trusts etc

Did you receive, or are you treated as having received, income from a trust, settlement or the residue of a deceased person's estate? This does not include cash lump sums/transfer of assets, otherwise known as capital distributions, received under a will.

Yes ☐ No ☐

### 7 Capital Gains Tax summary

If you sold or disposed of any assets (for example, stocks, shares, land and property, a business), or had any chargeable gains, read the notes to decide if you have to fill in the 'Capital Gains Tax summary' page. If you do, you must also provide separate computations.

Do you need to fill in the 'Capital Gains Tax summary' page and provide computations?

Yes ☐ No ☐ Computation(s) provided ☐

### 8 Residence, remittance basis etc

Were you, for all or part of the year to 5 April 2024, one or more of the following:

- not resident
- not domiciled in the UK and claiming the remittance basis
- dual resident in the UK and another country?

Yes ☐ No ☐

### 9 Additional information

Some less common kinds of income and tax reliefs, for example, Married Couple's Allowance, Life insurance gains, chargeable event gains, Seafarer's Earnings Deduction and details of disclosed tax avoidance schemes, should be returned on the 'Additional information' pages.

Do you need to fill in the 'Additional information' pages?

Yes ☐ No ☐

### If you need more pages

If you answered 'Yes' to any of questions 1 to 9, please check to see if within this return, there's a page dealing with that kind of income or gain. If there's not, you'll need separate supplementary pages.

Do you need to get and fill in separate supplementary pages?

Yes ☐ No ☐

If 'Yes', go to [www.gov.uk/taxreturnforms](https://www.gov.uk/taxreturnforms) to download them.

## Income

## Dividends and interest from UK banks and building societies

1	<b>Taxed UK interest</b> – the net amount after tax has been taken off - read the notes  £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
2	<b>Untaxed UK interest</b> – amounts which have not had tax taken off - read the notes  £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
3	<b>Untaxed foreign interest (up to £2,000)</b> – amounts which have not had tax taken off - read the notes  £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
4	<b>Dividends from UK companies</b> – the amount received - read the notes  £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
5	<b>Other dividends</b> – the amount received - read the notes  £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
6	<b>Foreign dividends (up to £1,000)</b> – the amount in sterling after foreign tax was taken off. Do not include this amount in the ‘Foreign’ pages  £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
7	<b>Tax taken off foreign dividends</b> – the sterling equivalent  £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

## UK pensions, annuities and other state benefits received

8	<b>State Pension</b> – amount you were entitled to receive in the year, <b>not the weekly or 4-weekly amount</b> - read the notes	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
9	<b>State Pension lump sum</b> – the gross amount of any lump sum - read the notes	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
10	<b>Tax taken off box 9</b>	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
11	<b>Pensions (other than State Pension), retirement annuities and taxable lump sums treated as pensions</b> – the gross amount. Tax taken off goes in box 12	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
12	<b>Tax taken off box 11</b>	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
13	<b>Taxable Incapacity Benefit and contribution-based Employment and Support Allowance</b> - read the notes	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
14	<b>Tax taken off Incapacity Benefit in box 13</b>	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
15	<b>Jobseeker's Allowance</b>	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
16	<b>Total of any other taxable State Pensions and benefits</b>	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>

Other UK income not included on supplementary pages

Do not use this section for income that should be returned on supplementary pages. Share schemes, gilts, stock dividends, life insurance gains and certain other kinds of income go on the 'Additional information' pages.

<b>17</b>	<b>Other taxable income</b> – before expenses and tax taken off  <div style="border: 1px solid black; padding: 5px; display: flex; align-items: center;"> <span style="margin-right: 5px;">£</span> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px;"></div> <div style="margin: 0 5px;">•</div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px; text-align: center;">0</div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px; text-align: center;">0</div> </div>	<b>20</b>	<b>Benefit from pre-owned assets</b> – read the notes  <div style="border: 1px solid black; padding: 5px; display: flex; align-items: center;"> <span style="margin-right: 5px;">£</span> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px;"></div> <div style="margin: 0 5px;">•</div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px; text-align: center;">0</div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px; text-align: center;">0</div> </div>
<b>18</b>	<b>Total amount of allowable expenses</b> – read the notes  <div style="border: 1px solid black; padding: 5px; display: flex; align-items: center;"> <span style="margin-right: 5px;">£</span> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px;"></div> <div style="margin: 0 5px;">•</div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px; text-align: center;">0</div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px; text-align: center;">0</div> </div>	<b>21</b>	<b>Description of income in boxes 17 and 20</b> – if there's not enough space here please give details in the 'Any other information' box, box 19, on page TR 7  <div style="border: 1px solid black; height: 100px; width: 100%;"></div>
<b>19</b>	<b>Any tax taken off box 17</b>  <div style="border: 1px solid black; padding: 5px; display: flex; align-items: center;"> <span style="margin-right: 5px;">£</span> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px;"></div> <div style="margin: 0 5px;">•</div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px; text-align: center;">0</div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 5px; text-align: center;">0</div> </div>		

## Tax reliefs

## Paying into registered pension schemes and overseas pension schemes

Do not include payments you make to your employer's pension scheme which are deducted from your pay before tax or payments made by your employer. If your contributions and other pension inputs are more than the Annual Allowance, you should also fill in boxes 10 to 12 on page Ai 4 of the 'Additional information' pages.

1	<p><b>Payments to registered pension schemes where basic rate tax relief will be claimed by your pension provider (called 'relief at source'). Enter the payments and basic rate tax</b></p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>
1.1	<p><b>Total of any 'one-off' payments in box 1</b></p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>
2	<p><b>Payments to a retirement annuity contract where basic rate tax relief will not be claimed by your provider</b></p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>
3	<p><b>Payments to your employer's scheme which were not deducted from your pay before tax – this will be unusual - read the notes</b></p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>
4	<p><b>Payments to an overseas pension scheme, which is not UK-registered, which are eligible for tax relief and were not deducted from your pay before tax</b></p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>

## Charitable giving

5	Gift Aid payments made in the year to 5 April 2024	<div>£</div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div>•</div> <div>0</div> <div>0</div>
6	Total of any 'one-off' payments in box 5	<div>£</div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div>•</div> <div>0</div> <div>0</div>
7	Gift Aid payments made in the year to 5 April 2024 but treated as if made in the year to 5 April 2023	<div>£</div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div>•</div> <div>0</div> <div>0</div>
8	Gift Aid payments made after 5 April 2024 but to be treated as if made in the year to 5 April 2024	<div>£</div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div>•</div> <div>0</div> <div>0</div>
9	Value of qualifying shares or securities gifted to charity	<div>£</div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div>•</div> <div>0</div> <div>0</div>
10	Value of qualifying land and buildings gifted to charity	<div>£</div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div>•</div> <div>0</div> <div>0</div>
11	Value of qualifying investments gifted to non-UK charities in boxes 9 and 10	<div>£</div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div>•</div> <div>0</div> <div>0</div>
12	Gift Aid payments to non-UK charities in box 5	<div>£</div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div>•</div> <div>0</div> <div>0</div>

### Blind Person's Allowance

13	If you're registered blind, or severely sight impaired, and your name is on a local authority or other register, put 'X' in the box	15	If you want your spouse's, or civil partner's, surplus allowance, put 'X' in the box
	<input type="checkbox"/>		<input type="checkbox"/>
14	Enter the name of the local authority or other register	16	If you want your spouse, or civil partner, to have your surplus allowance, put 'X' in the box
	<input type="text"/>		<input type="checkbox"/>
	<input type="text"/>		

 Other less common reliefs are on the 'Additional information' pages.

Please read the notes before filling in boxes 1 to 3.

$\text{£} \quad \square \quad \square \quad \square \quad \square \quad \square \quad \square \quad \square \cdot 00$

[illegible]

Please read the notes before filling in this section. Only fill in this section if all of the following apply:

- $\text{£} \quad \square \quad \square \quad \square \quad \square \quad \square . \quad 0 \quad 0$

Please read the notes. If your income for the year ended 5 April 2024 was less than £12,570 you can transfer £1,260 of your Personal Allowance to your spouse or civil partner to reduce the amount of tax they pay if all of the following apply:

- Fill in this section if you want to make the transfer.**

## Finishing your tax return



Calculating your tax – if we receive this paper tax return by 31 October 2024 or if you file online, we'll do the calculation for you and tell you how much you have to pay (or what your repayment will be) before 31 January 2025. We'll add the amount due to your Self Assessment Statement, together with any other amounts due.

Do not enter payments on account, or other payments you've made towards the amounts due, on your tax return. We'll deduct these on your Self Assessment Statement. If you want to calculate your tax, ask us for the 'Tax calculation summary' pages and notes. The notes will help you work out any tax due, or repayable, and if payments on account are necessary.

## Tax refunded or set off

**1 If you've had any 2023–24 Income Tax refunded or set off by us or Jobcentre Plus, enter the amount - read the notes**

[illegible]

## If you have not paid enough tax

We recommend you pay any tax due electronically. Read the notes.

2 If you owe less than £3,000 for the 2023–24 tax year (excluding Class 2 NICs) and you send us your paper tax return by 31 October, or 30 December 2024 if you file online, we'll try to collect the tax through your wages or pension by adjusting your 2025–26 tax code. If you do not want us to do this, put 'X' in the box - read the notes

**3 If you owe tax on savings, casual earnings and/or the High Income Child Benefit Charge for the 2024–25 tax year, we'll try to collect it through your wages or pension by adjusting your 2024–25 tax code. If you do not want us to do this, put 'X' in the box**  
- read the notes

## If you have paid too much tax

To claim a repayment, fill in boxes 4 to 14 below. If you paid your tax by credit or debit card, we'll always try to repay back to your card first before making any repayment as requested by you below. Please allow up to 4 weeks for any repayment to reach you before contacting us.

**4 Name of bank or building society**

**5 Name of account holder (or nominee)**

## 6 Branch sort code

## 7 Account number

**8 Building society reference number**

**9** If you do not have a bank or building society account, or if you want us to send a cheque to you or to your nominee, put 'X' in the box

**10** If you've entered a nominee's name in box 5, put 'X' in the box

**11 If your nominee is your tax adviser, put 'X' in the box**

**12 Nominee's address**


13 and postcode

**14 To authorise your nominee to receive any repayment, you must sign in the box. A photocopy of your signature will not do**

Your tax adviser, if you have one

This section is optional. Please read the notes about authorising your tax adviser.

<div>15 Your tax adviser’s name</div> <div><div></div><div></div></div>	<div>17 The first line of their address including the postcode</div> <div><div></div><div></div><div></div><div>Postcode</div></div>
<div>16 Their phone number</div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	<div>18 The reference your adviser uses for you</div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>

Any other information

19 Please give any other information in this space

# Signing your form and sending it back

Please fill in this section and sign and date the declaration at box 22.

<div><div>20</div><div>If this tax return contains provisional figures, put 'X' in the box</div><div><input type="checkbox"/></div></div> <div><div>21</div><div>If you're enclosing separate supplementary pages, put 'X' in the box</div><div><input type="checkbox"/></div></div> <div><div>22</div><div><div>Declaration</div><div>I declare that the information I've given on this tax return and any supplementary pages is correct and complete to the best of my knowledge and belief.</div><div>I understand that I may have to pay financial penalties and face prosecution if I give false information.</div><div>Signature</div><div><div></div></div><div><div>Date</div> DD MM YYYY<div><div><div><div></div></div><div><div></div></div><div><div></div></div><div><div></div></div><div><div></div></div><div><div></div></div><div><div></div></div><div><div></div></div></div></div></div></div></div>	<div><div>23</div><div>If you've signed on behalf of someone else, enter the capacity. For example, executor, receiver</div><div><div></div><div></div></div></div> <div><div>24</div><div>Enter the name of the person you've signed for</div><div><div></div><div></div></div></div> <div><div>25</div><div>If you filled in boxes 23 and 24 enter your name</div><div><div></div><div></div></div></div> <div><div>26</div><div>and your address</div><div><div></div><div></div><div></div><div></div><div>Postcode</div></div></div>
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