



HM Revenue
& Customs

Tax Return 2021

Tax year 6 April 2020 to 5 April 2021 (2020–21)

UTR
NINO
Employer reference

975/01

Issue address

Ms Nicola Sturgeon

Date 06/04/2021

HM Revenue and Customs office address

Public Department 1
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For
Reference

Your tax return

This notice requires you, by law, to make a return of your taxable income and capital gains, and any documents requested, for the year from 6 April 2020 to 5 April 2021.

Deadlines

We must receive your tax return by these dates:

- if you're using a paper return – by 31 October 2021 (or 3 months after the date of this notice if that's later)
- if you're filing a return online – by 31 January 2022 (or 3 months after the date of this notice if that's later)

If your return is late you'll be charged a £100 penalty.

If your return is more than 3 months late, you'll be charged daily penalties of £10 a day.

If you pay late you'll be charged interest and a late payment penalty.

Most people file online

It's quick and easy to file online. Get started by typing www.gov.uk/log-in-file-self-assessment-tax-return into your internet browser address bar to go directly to our official website.

Do not use a search website to find HMRC services online.

If you have not sent a tax return online before, why not join the 92% of people who already do it online? It's easy, secure and available 24 hours a day and you can also sign up for email alerts and online messages to help you manage your tax affairs.

To file on paper, please fill in this form using the following rules:

- 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

Starting your tax return

Before you start to fill it in, look through your tax return to make sure there is a section for all your income and claims – you may need some separate supplementary pages (see page TR 2 and the Tax Return notes).

For help filling in this form, go to www.gov.uk/taxreturnforms and read the notes and helpsheets.

Your personal details

<p>1 Your date of birth – it helps get your tax right</p> <p>DD MM YYYY</p> <p>1 9 0 7 1 9 7 0</p>	<p>3 Your phone number</p> <p>□ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □</p>
<p>2 Your name and address – if it is different from what is on the front of this form, please write the correct details underneath the wrong ones and put the date you changed address below DD MM YYYY</p> <p>□ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □</p>	<p>4 Your National Insurance number – leave blank if the correct number is shown above</p> <p>□ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □</p>

What makes up your tax return

To make a complete return of your taxable income and gains for the year to 5 April 2021 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 2021? 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 2021, 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 2021, 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 to download them.

Interest and dividends from UK banks and building societies

UK pensions, annuities and other state benefits receivedOther 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.

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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.

<p>1 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</p> <p>£ <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/></p>	<p>3 Payments to your employer's scheme which were not deducted from your pay before tax – this will be unusual – read the notes</p> <p>£ <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/></p>
<p>2 Payments to a retirement annuity contract where basic rate tax relief will not be claimed by your provider</p> <p>£ <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/></p>	<p>4 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</p> <p>£ <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/></p>

Charitable giving

5	Gift Aid payments made in the year to 5 April 2021	£ <input type="text"/> <input type="text"/> <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	Total of any 'one-off' payments in box 5	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
7	Gift Aid payments made in the year to 5 April 2021 but treated as if made in the year to 5 April 2020	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
8	Gift Aid payments made after 5 April 2021 but to be treated as if made in the year to 5 April 2021	£ <input type="text"/> <input type="text"/> <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	Value of qualifying shares or securities gifted to charity	£ <input type="text"/> <input type="text"/> <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	Value of qualifying land and buildings gifted to charity	£ <input type="text"/> <input type="text"/> <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	Value of qualifying investments gifted to non-UK charities in boxes 9 and 10	£ <input type="text"/> <input type="text"/> <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	Gift Aid payments to non-UK charities in box 5	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

Blind Person's Allowance

<p>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</p> <p><input type="checkbox"/></p>	<p>15 If you want your spouse's, or civil partner's, surplus allowance, put 'X' in the box</p> <p><input type="checkbox"/></p>
<p>14 Enter the name of the local authority or other register</p> <p><input type="text"/></p> <p><input type="text"/></p>	<p>16 If you want your spouse, or civil partner, to have your surplus allowance, put 'X' in the box</p> <p><input type="checkbox"/></p>

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

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

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

High Income Child Benefit Charge

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

- ### Incorrectly claimed coronavirus support scheme payments

Please read the notes before filling in this section. Only fill in this section if you incorrectly claimed any payments from the Coronavirus Job Retention Scheme, Eat Out to Help Out Scheme, Self-Employment Income Support Scheme (SEISS) or from any other applicable HMRC coronavirus support scheme and you still need to tell HMRC.

Marriage Allowance

Please read the notes. If your income for the year ended 5 April 2021 was less than £12,500 you can transfer £1,250 of your Personal Allowance to your spouse or civil partner to reduce the amount of tax they pay if all of the following apply:

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

Fill in this section if you want to make the transfer:

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Finishing your tax return



Do not enter payments on account, or other payments you have 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 2020-21 Income Tax refunded or set off by us or Jobcentre Plus, enter the amount - read the notes

£ . 00

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 2020–21 tax year (excluding Class 2 NICs) and you send us your paper tax return by 31 October, or 30 December 2021 if you file online, we'll try to collect the tax through your wages or pension by adjusting your 2022–23 tax code. If you do not want us to do this, put 'X' in the box - read the notes

☒ X

3 If you owe tax on savings, casual earnings and/or the High Income Child Benefit Charge for the 2021–22 tax year, we'll try to collect it through your wages or pension by adjusting your 2021–22 tax code. If you do not want us to do this, put 'X' in the box - read the notes

X

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.

15 Your tax adviser's name	17 The first line of their address including the postcode
<div><div></div><div></div></div>	<div><div></div><div></div><div></div></div>
16 Their phone number	Postcode <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>

Any other information

19 Please give any other information in this space
<p>This Tax Return cannot be filed online as it is an Excluded Case (Exclusion ID 2). Accordingly a paper return is being filed.</p> <p>I have exceeded my available annual allowance of £40,000 by £20,161 in the year to 5 April 2021. I can confirm I have no brought forward allowances from previous years and as a result a tax charge of £8,799 arises. I have requested that this is met by the Scottish Parliamentary Pension Scheme.</p>

Signing your form and sending it back

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

20 If this tax return contains provisional figures, put 'X' in the box <input type="checkbox"/>	23 If you've signed on behalf of someone else, enter the capacity. For example, executor, receiver <input type="text"/> <input type="text"/>
20.1 If any of your businesses received coronavirus support payments (such as CJRS, SEISS) you must put 'X' in the box to declare that they have been included as taxable income when calculating profits in the period of this return <input type="checkbox"/>	24 Enter the name of the person you have signed for <input type="text"/> <input type="text"/>
21 If you're enclosing separate supplementary pages, put 'X' in the box <input checked="" type="checkbox"/>	25 If you filled in boxes 23 and 24 enter your name <input type="text"/> <input type="text"/>
22 Declaration 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. I understand that I may have to pay financial penalties and face prosecution if I give false information. Signature <input type="text"/> Date DD MM YYYY <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	26 and your address <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Postcode <input type="text"/>

Your name

Ms Nicola Sturgeon

Your Unique Taxpayer Reference (UTR)

Complete these pages for less common types of income, deductions and tax reliefs, and for any other information.
For help filling in this form, go to www.gov.uk/taxreturnforms and read the notes and helpsheets.

Other UK income

Interest from gilt-edged and other UK securities, deeply discounted securities and accrued income profits

<p>1 Gilt etc interest after tax taken off</p> <p>£ <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/></p>	<p>3 Gross amount before tax</p> <p>£ <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/></p>
<p>2 Tax taken off</p> <p>£ <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/></p>	

Gains from life insurance policies, capital redemption policies and life annuity contracts

[illegible]

Stock dividends, bonus issues of securities and redeemable shares

<p>12 Stock dividends – the amount received</p> <p>£ <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/></p>	<p>13.1 Close company loans written off or released</p> <p>£ <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/></p>
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Business receipts taxed as income of an earlier year

<p>14 The amount of post-cessation or other business receipts</p> <p>£ <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/></p>	<p>15 Tax year income to be taxed, for example, 2019–20 YYYY YY</p> <p><input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> – <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/></p>
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Share schemes and employment lump sums, compensation and deductions, certain post-employment income and patent royalty payments

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

1	Subscriptions for Venture Capital Trust shares – the amount on which relief is claimed	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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	Subscriptions for shares under the Enterprise Investment Scheme – the amount on which relief is claimed	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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	Community Investment Tax Relief – the amount on which relief is claimed	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
4	Annual payments made	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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	Qualifying loan interest payable in the year	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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	Post-cessation trade relief and certain other losses	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
7	Maintenance payments (up to £3,510) – if you or your former spouse or civil partner were born before 6 April 1935	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
8	Payments to a trade union for death benefits – half the amount paid (maximum £100)	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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	Relief claimed on a qualifying distribution on the redemption of bonus shares or securities	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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	Subscriptions for shares under the Seed Enterprise Investment Scheme	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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	Social Investment Tax Relief – the amount on which relief is claimed	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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	Non-deductible loan interest from investments into property letting partnerships	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

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

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

Other information

Other income losses

SA101 2021

7	Value of pension benefits in excess of your Available Lifetime Allowance, taken by you as a lump sum	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> · <input type="text"/> <input type="text"/>
8	Value of pension benefits in excess of your Available Lifetime Allowance, not taken as a lump sum	£ <input type="text"/> <input type="text"/> <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	Lifetime Allowance tax paid by your pension scheme	£ <input type="text"/> <input type="text"/> <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	Amount saved towards your pension, in the period covered by this tax return, in excess of the Annual Allowance	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 2 <input type="text"/> 0 <input type="text"/> 1 <input type="text"/> 6 <input type="text"/> 1 · <input type="text"/> <input type="text"/>
11	Annual Allowance tax paid or payable by your pension scheme	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 8 <input type="text"/> 8 <input type="text"/> 0 <input type="text"/> 0 · <input type="text"/> <input type="text"/>
11.1	Value of pension benefits transferred subject to the overseas transfer charge	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> · <input type="text"/> <input type="text"/>
11.2	Tax paid by your pension scheme on your overseas transfer charge	£ <input type="text"/> <input type="text"/> <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	Pension scheme tax reference number	PSTR <input style="background-color: black;" type="text"/>
13	Amount of unauthorised payment from a pension scheme, not subject to surcharge	£ <input type="text"/> <input type="text"/> <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	Amount of unauthorised payment from a pension scheme, subject to surcharge	£ <input type="text"/> <input type="text"/> <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	Foreign tax paid on an unauthorised payment (in £ sterling)	£ <input type="text"/> <input type="text"/> <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	Taxable short service refund of contributions (overseas pension schemes only)	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> · <input type="text"/> <input type="text"/>
Box 17 is not in use		
18	Foreign tax paid (in £ sterling) on box 16	£ <input type="text"/> <input type="text"/> <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>19 The scheme reference number or promoter reference number</p> <div style="border: 1px solid black; height: 30px; width: 100%; margin-bottom: 5px;"></div> <div style="border: 1px solid black; height: 30px; width: 100%; margin-bottom: 5px;"></div> <div style="border: 1px solid black; height: 30px; width: 100%;"></div>	<p>20 The tax year in which the expected advantage arises, for example, 2019–20 YYYY YY</p> <div style="border: 1px solid black; height: 30px; width: 100%; margin-bottom: 5px; display: flex; align-items: center; justify-content: space-between;"> – </div> <div style="border: 1px solid black; height: 30px; width: 100%; margin-bottom: 5px; display: flex; align-items: center; justify-content: space-between;"> – </div> <div style="border: 1px solid black; height: 30px; width: 100%; display: flex; align-items: center; justify-content: space-between;"> – </div>
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	Non-PAYE employment income	Self-employed and partnership income where trading has ceased	
21	Amount of non-PAYE disguised remuneration employment income	22	Amount of disguised remuneration taxable as income in 2020–21
	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>		£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
		23	Amount of disguised remuneration to be treated as income of an earlier year
			£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
		24	Tax year income in box 23 is to be taxed, for example 2019–20 YYYY YY
			<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> – <input type="text"/> <input type="text"/>



Your name

Ms Nicola Sturgeon

Your Unique Taxpayer Reference (UTR)



For help filling in this form, go to www.gov.uk/taxreturnforms and read the notes and helpsheets.

Income from office

1 Payments from P60 (or P45 or payslips) - before tax was taken off £ 1 4 0 4 9 6 . 0 0	2 Tax taken off box 1 £ 5 1 2 7 0 . 0 0
---	---

Benefits from your office

3 Accommodation, excluding the Edinburgh Accommodation Allowance and Overnight Accommodation outside Edinburgh £ . 0 0	5 Other cash reimbursements £ . 0 0
4 Office Cost Provision - non-capital items (for capital items read the notes) £ 1 3 0 3 3 . 0 0	6 All other benefits £ . 0 0
	7 Balancing charges £ . 0 0

Office expenses paid out by you

8 Office costs, secretarial, clerical and research assistance £ . 0 0	9 Other expenses and capital allowances £ 1 3 0 3 3 . 0 0
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Employment lump sums, compensation and deductions are on the 'Additional information' pages.

Any other information

10 Please give any other information in this space



Tax year 6 April 2020 to 5 April 2021 (2020-21)

Ms Nicola Sturgeon

You can use the working sheet in the 'Tax calculation summary notes' to work out the total tax, Student Loan repayment, Postgraduate Loan repayment, Class 2 NICs and Class 4 NICs due or overpaid for 2020-21. If the result is a positive amount, enter it in box 1, if it's negative, enter it in box 2. For help filling in this form, go to www.gov.uk/taxreturnforms and read the notes and helpsheets.

1	Total tax (this may include Student Loan or Postgraduate Loan repayments), Class 2 NICs and Class 4 NICs due before any payments on account	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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	Total tax (this may include Student Loan or Postgraduate Loan repayments), Class 2 NICs and Class 4 NICs overpaid	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 0 . 0 7
3	Student Loan repayment due	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
3.1	Postgraduate Loan repayment due	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
4	Class 4 NICs due	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
4.1	Class 2 NICs due	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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	Capital Gains Tax due	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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	Pension charges due	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

If you pay tax under PAYE, look at your P2, 'PAYE Coding Notice' and the notes in section 11 of the 'Tax calculation summary notes', then fill in boxes 7, 8 and 9 as appropriate.

7	<p>Underpaid tax for earlier years included in your tax code for 2020-21 - enter the amount shown as 'amount of underpaid tax for earlier years' from your P2, 'PAYE Coding Notice'</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"/></p>		<p>8 Underpaid tax for 2020-21 included in your tax code for 2021-22 - enter the amount shown as 'estimated underpayment for 2020-21' from your P2, 'PAYE Coding Notice'</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"/></p>
	<p>9 Outstanding debt included in your tax code for 2020-21 - enter the amount from your P2, 'PAYE Coding Notice'</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"/></p>		

Please read the notes in section 12 of the 'Tax calculation summary notes' to see if you need to make any payments on account for 2021-22.

<p>10 If you're claiming to reduce your 2021-22 payments on account, put 'X' in the box - enter the reduced amount of your first payment in box 11 and say why you're making the claim in box 17 on page TC 2 of this form</p> <div style="border: 1px solid black; width: 30px; height: 30px; margin-left: 5px;"></div>	<p>11 Your first payment on account for 2021-22 - enter the amount (including pence)</p> <div style="border: 1px solid black; padding: 2px; display: flex; align-items: center;"> £ <div style="display: flex; gap: 2px;"> <div style="border: 1px solid black; width: 25px; height: 25px;"></div> <div style="border: 1px solid black; width: 25px; height: 25px;"></div> <div style="border: 1px solid black; width: 25px; height: 25px;"></div> <div style="border: 1px solid black; width: 25px; height: 25px;"></div> <div style="border: 1px solid black; width: 25px; height: 25px;"></div> <div style="border: 1px solid black; width: 25px; height: 25px;"></div> <div style="border: 1px solid black; width: 25px; height: 25px; text-align: center;">0</div> . <div style="border: 1px solid black; width: 25px; height: 25px; text-align: center;">0</div> <div style="border: 1px solid black; width: 25px; height: 25px; text-align: center;">0</div> </div> </div>
---	--

Enter the amount of any surplus allowance transferred from your spouse or civil partner.

Adjustments to tax due

14	Increase in tax due because of adjustments to an earlier year	
		£ <input type="text"/> <input type="text"/> <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	Decrease in tax due because of adjustments to an earlier year	
		£ <input type="text"/> <input type="text"/> <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	Any 2021-22 repayment you're claiming now	
		£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

17 Please give any other information in this space

Ms Nicola Sturgeon

YEAR TO 5 APRIL 2021

CLIENT SCHEDULE TO TAX RETURN

Form Section Page TR 3: Interest and dividends from UK banks, building societies etc

Interest paid gross

	£ Taxable amount
Interest from UK banks, building societies and other lenders (paid gross)	
[REDACTED]	3.69
Account number: [REDACTED]	0.00
	<u>3.69</u>
Total per tax return box 2	<u>3.00</u>

Form Section Page Ai 4: Pension savings tax charges and taxable lump sums from overseas pension schemes

Pension savings tax charges

Amount saved this year in excess of Annual Allowance	£
Pension provider/description	Amount saved
Scottish Public Pensions Agency	60,161.43
	<u>60,161.43</u>
Totals per Additional Information Pages box 10	£ <u>20,161.00</u>
Annual Allowance tax paid or payable by your pension scheme	£
Pension scheme tax reference number	Tax paid
[REDACTED]	8,799.01
	<u>8,799.01</u>
Totals per Additional Information Pages box 11	£ <u>8,800.00</u>

Ms N Sturgeon

Tax Calculation for 2020/21 (year ended 5 April 2021)

	£	£	£
Income received (before tax taken off)			
Pay from all employments	140,496		
plus Benefits and expenses received	13,033		
minus Allowable expenses	(13,033)		
Total from all employments		140,496	
Interest from UK banks, building societies and securities etc		3	
Total income received			140,499
Total income on which tax is due			<u>140,499</u>
Income Tax calculated on total income above			
Pay, pensions, profit etc. (Scottish income tax rate)			
Starter rate	2,085	@ 19% =	396.15
Basic rate	10,573	@ 20% =	2,114.60
Intermediate rate	18,272	@ 21% =	3,837.12
Higher rate	109,566	@ 41% =	44,922.06
Savings interest from banks or building societies, securities etc.			
Higher rate band at nil rate	3	@ 0% =	0.00
Total income on which tax has been charged	<u>140,499</u>		
Income Tax charged after allowances and reliefs			<u>51,269.93</u>
Income Tax due			<u>51,269.93</u>
<i>minus</i> Tax deducted			
From all employments, UK pensions and state benefits		(51,270.00)	
Total tax deducted			(51,270.00)
Income Tax overpaid			<u>0.07</u>
2020-21 Payment summary			
Tax repayable for 2020-21			<u>(0.07)</u>
Total amount owing at 31 January 2022			<u>0.00</u>
Calculation of payments on account for 2021-22			
A. Total Tax and NIC due			(0.07)
Total above is less than £1000. No payment on account is due.			