



**HM Revenue
& Customs**

HM Revenue & Customs
Pay As You Earn and Self Assessment
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Fax 0117 907 2022

hmrc.gov.uk

Date 22 February 2012
Our ref 034/BSN/47K/12
Your ref PBD

Dear Mr Deacon

Professional Indemnity Insurance

Relief for professional Indemnity Insurance following cessation of trade was originally provided for in Section 109A Income and Corporation Taxes Act 1988. This has now been rewritten and the parts you are interested in are in Sections 96 and 97 Income Tax Act 2007. This allows for a deduction in respect of post cessation indemnity insurance paid within 7 years of the date of cessation. Relief is allowable in the year in which the expenditure is incurred and must be claimed not later than 12 months from the 31 January after the end of the tax year. As an example: for any expenditure incurred in the year ended 5 April 2012 this will be 31 January 2014. Further guidance on this can be found on HM Revenue and Custom's web site in the Business Income Manual from BIM80500.

Where someone has to complete a self-assessment return currently a claim should be made in box 6 on page 2 of the additional information pages. A copy is attached with the box highlighted.

Where someone is not obliged to complete a self-assessment return they can, instead, make a claim in writing to their tax office.

Yours sincerely

P L Roberts
Technical Inspector

Direct Dial 0117 907 2033

Information is available in large print, audio and Braille formats.
Text Relay service prefix number – 18001



These pages:

- are for less common types of income, deductions and tax reliefs, and for other information
- if completed, are to be sent back with your tax return (but we do not want these pages back if you have made no entries on them, please).

If you think you need to complete them, go to www.hmrc.gov.uk or phone **0845 9000 404** and ask us for the *Additional information notes*.

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

1 Gilt etc. interest after tax taken off £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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 Gross amount before tax £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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 Tax taken off £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	

Life insurance gains

4 UK life insurance policy etc. gains on which tax was treated as paid - <i>the amount of the gain</i> £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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 UK life insurance policy etc. gains from voided ISAs £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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 Number of years the policy has been held or since the last gain - <i>whichever is less</i> <input type="text"/> <input type="text"/>	9 Number of years the policy was held <input type="text"/> <input type="text"/>
6 UK life insurance policy etc. gains where no tax was treated as paid - <i>the amount of the gain</i> £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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 Tax taken off box 8 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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 Number of years the policy has been held or since the last gain - <i>whichever is less</i> <input type="text"/> <input type="text"/>	11 Deficiency relief - <i>see notes</i> £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

Stock dividends, non-qualifying distributions and loans written off

12 Stock dividends - the appropriate amount in cash/cash equivalent of the share capital - <i>without any tax</i> £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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 Non-qualifying distributions and close company loans written off or released £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
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Business receipts taxed as income of an earlier year

14 The amount of post-cessation or other business receipts £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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 Tax year income to be taxed, for example 2009-10 YYYYYY <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/>
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Share schemes and employment lump sums, compensation and deductions

1 Share schemes - the taxable amount - <i>excluding amounts included on your P60 or P45</i>	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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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 Tax taken off box 1	9 Compensation and lump sum £30,000 exemption - see page AiN 15 of 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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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 - excluding redundancy and compensation for loss of your job - see notes starting on page AiN 15 and Working Sheet 8	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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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	11 Seafarers' Earnings Deduction - <i>the total amount (and give the names of the ships in the 'Additional information' box on page Ai 4)</i>
£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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 and other lump sums and compensation payments	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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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	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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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 have left box 6 blank because the tax is included in box 2 on the <i>Employment</i> page, put 'X' in the box	14 Exempt employers' contributions to an overseas pension scheme
<input type="checkbox"/>	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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

1 Subscriptions for Venture Capital Trust shares - <i>the amount on which relief is claimed</i>	6 Post-cessation expenses 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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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 - <i>the amount on which relief is claimed (and provide more information on page Ai 4)</i>	7 Maintenance payments (max £2,670) - <i>only if you or your former spouse or civil partner were born before 6 April 1935</i>
£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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 - <i>the amount on which relief is claimed</i>	8 Payments to a trade union etc. for death benefits - <i>half the amount paid (max £100)</i>
£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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 UK royalties and annual payments made	9 Relief claimed for employer's compulsory widow's, widower's or orphan's benefit scheme - <i>(max £20)</i>
£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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	10 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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Age-related Married Couple's Allowance

If you are 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 want to claim or transfer surplus allowances, complete box 10 or box 11 as well.

If you are the **wife** (marriages up to 5 December 2005), or the **spouse or civil partner, with the lower income** (marriages and civil partnerships on or after 5 December 2005) please read the notes on page AiN 23. These notes will help you fill in boxes 6 to 11.

If you, or your spouse or civil partner, were born before 6 April 1935, complete the relevant boxes

1 Your spouse's or civil partner's full name

2 Their date of birth if older than you (and at least one of you was born before 6 April 1935) DD MM YYYY

3 If you have already agreed that **half** the minimum allowance is to go to your spouse or civil partner, put 'X' in the box

4 If you have already agreed that **all** of the minimum allowance is to go to your spouse or civil partner, put 'X' in the box

5 If, in the year to 5 April 2011, you lived with any previous spouse or civil partner, enter their date of birth

6 If you have already agreed that **half** of the minimum allowance is to be given to you, put 'X' in the box

7 If you have already agreed that **all** of the minimum allowance is to be given to you, put 'X' in the box

8 Your spouse's or civil partner's full name

9 If you were married or formed a civil partnership after 5 April 2010, enter the date of marriage or civil partnership DD MM YYYY

10 If you want to have your spouse's or civil partner's surplus allowance, put 'X' in the box

11 If you want your spouse or civil partner to have your surplus allowance, put 'X' in the box

Other information

Income Tax losses

Other income losses

1 Earlier years' losses - which can be set against certain other income in 2010-11

2 Total unused losses carried forward

Trading losses

3 Relief now for 2011-12 trading, or certain capital, losses

4 Tax year for which you are claiming relief in box 3, for example 2009-10 YYYY YY

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Pension savings tax charges and taxable lump sums from overseas pension schemes

5	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"/> . <input type="text"/> <input type="text"/> <input type="text"/>	12	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"/> . <input type="text"/> <input type="text"/> <input type="text"/>
6	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"/> . <input type="text"/> <input type="text"/> <input type="text"/>	13	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"/> . <input type="text"/> <input type="text"/> <input type="text"/>
7	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"/> . <input type="text"/> <input type="text"/> <input type="text"/>	14	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"/> . <input type="text"/> <input type="text"/> <input type="text"/>
8	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"/> <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	Taxable lump sum death benefit payment (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"/> . <input type="text"/> <input type="text"/> <input type="text"/>
9	Amount saved towards your pension in excess of the Special Annual Allowance taxed at 20%	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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 refunds 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"/> . <input type="text"/> <input type="text"/> <input type="text"/>
10	Amount saved towards your pension in excess of the Special Annual Allowance taxed at 30%	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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	Foreign tax paid (in £ sterling) on boxes 14, 15 and 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"/> . <input type="text"/> <input type="text"/> <input type="text"/>
11	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"/> . <input type="text"/> <input type="text"/> <input type="text"/>			

Tax avoidance schemes

18	The scheme reference number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	19	The tax year in which the expected advantage arises, for example 2009-10 YYYY YY	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/>
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Additional information

20 Please give any additional information in this space

Personal details

21	Your name	<input type="text"/> <input type="text"/>	22	Your Unique Taxpayer Reference (UTR)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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