

PERSONAL INCOME TAX RETURN FORM



Revenue Jersey is registered as 'Controller' under the Data Protection (Jersey) Law 2018 as we collect and process personal information about you. For more information about how we use your data please go to our privacy statement on gov.je or request a written copy by phoning +44 (0) 1534 440300.

Deadlines

We must receive your return by these dates:

- If you're filing by paper – by 31 May 2024
- If you're filing online – by 31 July 2024

Penalties

You'll get a £300 penalty if your return is late.

You'll also get additional monthly penalties of £50 for every month that you don't file after that (up to a maximum of 9 months).

Please return your completed form to:

Revenue Jersey | P.O. Box 56 | St Helier | Jersey | JE4 8PF

Moved?

You can update your address online if you have a onegov account, or you can contact Customer and Local Services +44 (0) 1534 444444.

Starting your tax return

- For help filling in your tax return go to www.gov.je/MyTaxReturn for notes and extra pages.
- Declare all income gross (income before tax or any other deductions) unless the form asks for net amounts.
- Use blue or black ink and write clearly in the boxes.
- Don't enter pence.

Name

Social Security No.

A	A	N	N	N	N	N	N	A
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TIN

N	N	N	-	N	N	N	-	N	N	N	N
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Filing online is *quicker, easier, and more convenient*

File online at gov.je/MyTaxReturn (Average rating 4.5/5) ★★★★★

Before you file make sure you've got all the paperwork you need to complete your return.

Please don't include pence and complete your return carefully and accurately.

Keep your tax papers safe in case we need to see them.

Section 1: Residency Arrived or left Jersey during 2023

Complete this section if you arrived for the first time in Jersey, left Jersey permanently or you work temporarily in Jersey, for example seasonal employment. If your home is Jersey, this doesn't include holidays, business trips or educational absences. Only enter arrival or leaving dates for the year of this return.

Arrival Date(s)

From	D	D	M	M	2	0	2	3
From	D	D	M	M	2	0	2	3
From	D	D	M	M	2	0	2	3

Leaving Date(s)

To	D	D	M	M	2	0	2	3
To	D	D	M	M	2	0	2	3
To	D	D	M	M	2	0	2	3

Tick (✓) this box if you were **not** resident in Jersey for the whole year

3.2(b) Your spouse/civil partner's benefits in kind

Employer's name	Description of benefit	Value of your spouse/civil partner's benefit
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" 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"/> 0 <input style="width: 20px;" type="text"/> 0
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" 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"/> 0 <input style="width: 20px;" type="text"/> 0

3.3(a) Your employment expenses

You can claim an expense for things that are used only for work purposes (for example protective clothing, a uniform, professional subscriptions or tools required for your job) and that you've paid for yourself.

Description of expense	Amount of your expense
<input style="width: 95%;" 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"/> 0 <input style="width: 20px;" type="text"/> 0
<input style="width: 95%;" 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"/> 0 <input style="width: 20px;" type="text"/> 0

3.3(b) Your spouse/civil partner's employment expenses

Description of expense	Amount of your spouse/civil partner's expense
<input style="width: 95%;" 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"/> 0 <input style="width: 20px;" type="text"/> 0
<input style="width: 95%;" 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"/> 0 <input style="width: 20px;" type="text"/> 0

3.4(a) Your payments into a Jersey workplace pension

These are payments you have made yourself into your work pension scheme, also called employer pension schemes or superannuation. Your employer will tell you on your payslip what your payments are. **If you have your own private pension fund that you are paying into, don't enter it here.** Private pension scheme payments are entered in section 16.

Name of employer	Amount of your payment
<input style="width: 95%;" 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"/> 0 <input style="width: 20px;" type="text"/> 0
<input style="width: 95%;" 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"/> 0 <input style="width: 20px;" type="text"/> 0

3.4(b) Your spouse/civil partner's payments into a Jersey workplace pension

Name of employer	Amount of your spouse/civil partner's payment
<input style="width: 95%;" 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"/> 0 <input style="width: 20px;" type="text"/> 0
<input style="width: 95%;" 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"/> 0 <input style="width: 20px;" type="text"/> 0

Section 4: Pension income and taxable Social Security benefits Write your figures in whole pounds, *don't* include pence

If Jersey Tax at source was taken from pension income and wasn't repaid you can declare this on a supplementary page printable at gov.je/MyTaxReturn

4.1(a) Your Jersey pension income

Name of Jersey pension scheme	Amount
<input style="width: 95%;" type="text" value="Jersey Social Security pension (Pension statements are posted by the end of January)"/>	£ <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"/> 0 <input style="width: 20px;" type="text"/> 0
<input style="width: 95%;" 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"/> 0 <input style="width: 20px;" type="text"/> 0
<input style="width: 95%;" 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"/> 0 <input style="width: 20px;" type="text"/> 0

Cashed in small pension fund

Enter the details of any Jersey pension funds which you have commuted in the year. These are cashed in under the 'small pot' pension rules which allow you to commute the whole of the fund at any age if the value isn't over £19,000. You will have a letter from your pension provider confirming the amounts.

Name of scheme	Gross amount before tax	Tax deducted
<input style="width: 95%;" 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"/> 0 <input style="width: 20px;" type="text"/> 0	£ <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"/> 0 <input style="width: 20px;" type="text"/> 0
<input style="width: 95%;" 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"/> 0 <input style="width: 20px;" type="text"/> 0	£ <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"/> 0 <input style="width: 20px;" type="text"/> 0

Section 5: Self-employment (Working for yourself) *Continued*

TIN - -

If your business started after 31 December in 2022
enter the start date

D	D	M	M	2	0	2	3
---	---	---	---	---	---	---	---

If your business ceased before 31 December in 2023
enter the final date of trading

D	D	M	M	2	0	2	3
---	---	---	---	---	---	---	---

Date your books or accounts are made up to

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

Business income

1. Your turnover (the takings, fees, sales receipts or any other income earned by the business) £ .

Allowable business expenses (wholly and exclusively for the purposes of the trade)

Cost of materials and goods sold

2. Opening stock £ .

3. Purchases in the year £ .

4. Closing stock £ .

5. Cost of goods sold (box 2 plus 3 minus box 4) £ .

Business motor expenses (after any private usage restriction)

6. Fuel £ .

7. Maintenance £ .

8. Vehicle insurance £ .

Other expenses

9. Business travel expenses £ .

10. Wages, salaries and other staff or sub-contractor pay £ .

11. Employees social security secondary contributions £ .

12. Accountancy, legal and other professional fees £ .

13. Lease payments £ .

14. Business and other financial bank charges £ .

15. Telephone, stationery, postage, cleaning and other office costs £ .

16. Rent, rates, light, heat, power and business insurance costs £ .

17. Repairs and maintenance of property and equipment £ .

18. Loan interest for purchase of plant and machinery for use in the business £ .

19. Other allowable business expenses £ .

Allowable class 2 secondary social security contributions

If you need help to work this out use the calculator on the self-employed help page at gov.je/MyTaxReturn

20. Amount up to the Standard Earnings Limit (SEL). The total claim can't exceed £3,946 in 2023 £ .

21. Additional contributions (if any) paid between the Standard Earnings Limit (SEL) and the Upper Earnings Limit (UEL). The total claim can't exceed £5,403 in 2023 £ .

22. Total allowable self-employed contributions (boxes 20 plus 21) £ .

Continue completing the self-employment section on the next page

Section 5: Self-employment *Continued*

TIN - -

Total expenses

23. Total allowable expenses (total of boxes 5 to 19 plus box 22)

£ .

Profit or loss after expenses

24. Net profit or loss (box 1 minus box 23) Include a minus sign(-) if you need to show a loss

- £ .

Calculating your taxable profits

25. Market value of goods or services for your own use

£ .

26. Adjusted net profit or loss (increase the amount of your profits or reduce the amount of your loss in box 24 by the amount in box 25)

- £ .

27. Capital allowances claim Total amount of tax deductible capital allowances (The amount you claim here can't exceed the profits in box 26)

£ .

28. Adjusted profit after capital allowances (deduct the amount in box 27 from the amount in box 26)

£ .

29. Loss brought forward from earlier years and set off against this year's profits (up to the amount in box 28)

£ .

Taxable profits (This is the amount of income that will be taxed and must always be completed)

30. Deduct the amount in box 29 from the amount in box 28. If you have a loss enter '0'.

£ .

Section 6: Partnership income Write your figures in whole pounds, **don't** include pence

If you receive income from a general partnership, limited partnership, incorporated limited partnership, separate limited partnership, limited liability or foreign limited liability partnership declare your share of the income here.

6.1(a) Your partnership income

Partnership name

Your share of partnership income

£ .

Partnership TIN

- -

6.1(b) Your spouse/civil partner's partnership income

Partnership name

Your spouse/civil partner's share of partnership income

£ .

Partnership TIN

- -

Section 7: Intermediary service vehicle (ISV) income Write your figures in whole pounds, **don't** include pence

Declare any attributable earnings. These rules apply where you have put a company between yourself and the person or organisation that employs you, so that the company receives payment for the services provided rather than you.

7.1(a) Your ISV income

Company name

Your attributable earnings

£ .

Company TIN

- -

7.1(b) Your spouse/civil partner's ISV income

Company name

Your spouse/civil partner's attributable earnings

£ .

Company TIN

- -

Section 8: Relief for interest on machinery and plant

TIN - -

Write your figures in whole pounds, *don't* include pence

If you pay interest on a loan which has been incurred for the buying of machinery or plant for use wholly and exclusively in your profession, office or employment, you may claim it here. If you're claiming this relief in respect of a trade then make the claim in box 18 of the self-employment section, don't include it here.

8.1(a) Your claim for interest on machinery and plant

Name of lender

Gross interest charged and paid
£ .

Tax deducted at source (if any)
£ .

8.1(b) Your spouse/civil partner's claim for interest on machinery and plant

Name of lender

Gross interest charged and paid
£ .

Tax deducted at source (if any)
£ .

Section 9: Relief for interest on acquisition of trade, partnership share or trading company Write your figures in whole pounds, *don't* include pence

You can claim relief if you pay interest on a loan which has been incurred for acquiring:

- A trade
- A share in a partnership which carries on a trade or profession
- A controlling interest (51% or more of issued share capital) in a trading company

You must only claim relief for the part of the loan that relates to the above.

Loan purpose: Acquisition of trade

Name of lender Tick if spouse/civil partner's claim

Balance of capital on loan(s) at 1st January or date of commencement
£ .

Balance of capital on loans(s) at 31st December
£ .

Gross interest charged and paid
£ .

Tax deducted at source (if any)
£ .

Loan purpose: Acquisition of a share in a partnership which carries on a trade or profession

Name of lender Tick if spouse/civil partner's claim

Balance of capital on loan(s) at 1st January or date of commencement
£ .

Balance of capital on loans(s) at 31st December
£ .

Gross interest charged and paid
£ .

Tax deducted at source (if any)
£ .

Loan purpose: Acquisition of a controlling interest in a trading company

Name of lender Tick if spouse/civil partner's claim

Balance of capital on loan(s) at 1st January or date of commencement
£ .

Balance of capital on loans(s) at 31st December
£ .

Percentage holding of issued share capital (trading company only)

Gross interest charged and paid
£ .

Tax deducted at source (if any)
£ .

%

Section 12: Property income Write your figures in whole pounds, *don't* include pence

TIN - -

If you receive income from property, whether it's from Jersey or elsewhere, declare it here. If you have more than one property you can download additional templates from gov.je/MyTaxReturn. **If you have income from renting a room in your own home, declare it in section 13.**

If you have income from property owned with other people other than your spouse or civil partner, declare your share of the income and expenses only.

To whom is the income payable? (tick one) My income My spouse/civil partner's income Joint income with my spouse/civil partner

First line of property address

Postcode

Tick to confirm the property is: Fully furnished Part-furnished or unfurnished Jersey Non-Jersey

If the property income started after 31st December 2022, enter the start date

If the property income ceased before 31st December 2023, enter the date it ceased

Total income receivable from the property

£ .

Any taxable lease premiums or similar receipt

£ .

Allowable expenses

Insurance
£ .

Rates (not Jersey parish rates)
£ .

Agents fees/commission
£ .

Repairs and renewals
£ .

Other allowable expenses
£ .

Capital allowances
£ .

Interest paid (acquisition of let property only)
£ .

Allowable proportion of rent if you're sub-letting
£ .

Any losses from previous year brought forward
£ .

Wear and tear claim if fully furnished (10% of gross rent)
£ .

Net property income or property loss (include a minus sign (-) if you need to show a loss)

- £ .

Total net income from all properties

Total number of properties

Total Jersey property income

Total net property income or total property loss
(include a minus sign (-) if you need to show a loss)
- £ .

Total non-Jersey property income

Total net property income or total property loss
(include a minus sign (-) if you need to show a loss)
- £ .

Include a schedule for each property (download extra schedules from gov.je/MyTaxReturn).

Section 13: Renting a room in your home Write your figures in whole pounds, *don't* include pence

Declare the total gross income from lodgers, foreign students, holiday makers or other paying guests here if the income is more than £10,000 or it does not qualify for the rent-a-room arrangement.

To qualify as a rent-a-room arrangement:

- the total gross income must not exceed £10,000
- the room must be in your main residence, and cannot be a self-contained unit
- the lodger must be over 18, or placed in the room by an appropriate organisation if they are under 18

13.1(a) Your income from renting a room

Tick the box if main meals are provided

Your income
£ .

13.1(b) Your spouse/civil partner's income from renting a room

Tick the box if main meals are provided

Your spouse/civil partner's income
£ .

Section 14: Savings, trusts and other investment income

TIN - -

Write your figures in whole pounds, **don't** include pence

14.1(a) Your Jersey income

	Your gross income (before any tax deducted)										Jersey tax deducted at source (if any)															
Jersey bank interest	£										.	0	0	£										.	0	0
Jersey dividends	£										.	0	0	£										.	0	0
Jersey loan interest	£										.	0	0	£										.	0	0
Jersey trusts, settlements, or foundations	£										.	0	0	£										.	0	0
Other Jersey investment income	£										.	0	0	£										.	0	0
Description of other Jersey investment income																										

14.1(b) Your spouse/civil partner's Jersey income

	Your spouse/civil partner's gross income (before any tax deducted)										Jersey tax deducted at source (if any)															
Jersey bank interest	£										.	0	0	£										.	0	0
Jersey dividends	£										.	0	0	£										.	0	0
Jersey loan interest	£										.	0	0	£										.	0	0
Jersey trusts, settlements, or foundations	£										.	0	0	£										.	0	0
Other Jersey investment income	£										.	0	0	£										.	0	0
Description of other Jersey investment income																										

14.2(a) Your non-Jersey income

	Your gross income (before any tax deducted)										Foreign tax deducted at source (if any)															
Non-Jersey bank interest	£										.	0	0	£										.	0	0
UK dividends	£										.	0	0	£										.	0	0
Guernsey dividends	£										.	0	0	£										.	0	0
Any other dividends	£										.	0	0	£										.	0	0
Overseas trusts, settlements, or foundations	£										.	0	0	£										.	0	0
Other non-Jersey investment income	£										.	0	0	£										.	0	0
Description of other non-Jersey investment income																										

14.2(b) Your spouse/civil partner's non-Jersey income

	Your spouse/civil partner's gross income (before any tax deducted)										Foreign tax deducted at source (if any)															
Non-Jersey bank interest	£										.	0	0	£										.	0	0
UK dividends	£										.	0	0	£										.	0	0
Guernsey dividends	£										.	0	0	£										.	0	0
Any other dividends	£										.	0	0	£										.	0	0
Overseas trusts, settlements, or foundations	£										.	0	0	£										.	0	0
Other non-Jersey investment income	£										.	0	0	£										.	0	0
Description of other non-Jersey investment income																										

Section 19: Children Write your figures in whole pounds, *don't* include pence

TIN - -

19.1 Claim for child allowance

You can't claim this allowance for a child who was in higher education (e.g. degree course or equivalent). Make sure you enter all the information, **including the social security number**. You can find the social security number on your child's registration card or you can contact Customer and Local Services on +44 (0) 1534 444444.

Social Security Number (1)

Date of birth (1)

First name and surname of child (1)

School attended if over 15 years old

Investment income in own right

£ .

Amount you've paid for registered childcare

£ .

Tick this box if anyone else claims tax allowance for this child

Social Security Number (2)

Date of birth (2)

First name and surname of child (2)

School attended if over 15 years old

Investment income in own right

£ .

Amount you've paid for registered childcare

£ .

Tick this box if anyone else claims tax allowance for this child

Social Security Number (3)

Date of birth (3)

First name and surname of child (3)

School attended if over 15 years old

Investment income in own right

£ .

Amount you've paid for registered childcare

£ .

Tick this box if anyone else claims tax allowance for this child

Details of any other person also claiming the allowance for the child(ren)

19.2 Additional allowance in respect of children

If you're not married or in a civil partnership, you can claim an additional allowance if a dependent child is resident with you.

If you're married or in a civil partnership, you can claim an additional allowance if a dependent child is resident with you and you fully support your spouse or partner because they were totally incapacitated by physical or mental infirmity.

The child must be under 25 on 31 August 2023. If the child is 16 or over, they must be in full time education.

Tick this box to claim additional allowance

Details of any other person also claiming the allowance for the child(ren)

If you're claiming this allowance and you can't claim for children in section 19.1 because they were in higher education, enter the details of the youngest child.

Social Security Number

Date of birth

First name and surname of child

Educational establishment attended

19.3 Maintenance paid

If you pay maintenance under a legally binding written agreement or court order, you can claim an increase to your tax exemption threshold, up to a maximum of £2,600.

Year of agreement

Amount paid

£ .

Section 20: Declaration - PLEASE SIGN BELOW

I declare that to the best of my knowledge and belief this return and any supplementary pages contain all of the particulars required and is true, complete and correct.

Signed

If you have enclosed any extra return pages, state how many here

Tick this box if you're claiming relief for foreign tax paid and have included the tax calculation.