

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

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.

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

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

Stock dividends, bonus issues of securities and redeemable shares

Business receipts taxed as income of an earlier year

SA101 2024

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 £ .	8	Exemptions for amounts entered in box 4 £ .
Box 2 is not in use		9	Compensation and lump sums up to £30,000 exemption £ .
3	Taxable lump sums and certain income after the end of your job – excluding redundancy and compensation for loss of your job £ .	10	Disability and foreign service deduction £ .
4	Lump sums or benefits received from an Employer Financed Retirement Benefits Scheme excluding pensions £ .	11	Seafarers' Earnings Deduction – enter pay on your 'Employment' page – read Helpsheet 205 £ .
5	Redundancy, other lump sums and compensation payments – the amount above the £30,000 exemption £ .	12	Foreign earnings not taxable in the UK £ .
6	Tax taken off boxes 3 to 5 £ .	13	Foreign tax for which tax credit relief not claimed £ .
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 ☐	14	Exempt employers' contributions to an overseas pension scheme – read the notes £ .
		15	UK patent royalty payments made £ .

Other tax reliefs – read the notes

1	Subscriptions for Venture Capital Trust shares – the amount on which relief is claimed £ .	7	Maintenance payments (up to £4,010) – if you or your former spouse or civil partner were born before 6 April 1935 £ .
2	Subscriptions for Enterprise Investment Scheme shares – the amount on which relief is claimed £ .	8	Payments to a trade union for death benefits – half the amount paid (maximum £100) £ .
3	Community Investment Tax Relief – the amount on which relief is claimed £ .	9	Relief claimed on a qualifying distribution on the redemption of bonus shares or securities £ .
4	Annual payments made £ .	10	Subscriptions for shares under the Seed Enterprise Investment Scheme £ . Box 11 is not in use
5	Qualifying loan interest payable in the year £ .	12	Non-deductible loan interest from investments into property letting partnerships £ .
6	Post-cessation trade relief and certain other losses £ .		
6.1	Pre-incorporation losses £ .		

Married Couple's Allowance (only complete if either you, your spouse or civil partner were born before 6 April 1935)

If you were both born on or after 6 April 1935 and you want to claim Marriage Allowance, complete the Marriage Allowance section on page TR5 of SA100. 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're 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 to help you fill in boxes 6 to 11.

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.

1 Your spouse's or civil partner's full name 	6 If you've already agreed that half of the minimum allowance is to be given to you, put 'X' in the box
2 Their date of birth if older than you (and at least one of you was born before 6 April 1935) DD MM YYYY 	7 If you've already agreed that all of the minimum allowance is to be given to you, put 'X' in the box
3 If you've already agreed that half the minimum allowance is to go to your spouse or civil partner, put 'X' in the box 	8 Your spouse's or civil partner's full name
4 If you've already agreed that all of the minimum allowance is to go to your spouse or civil partner, put 'X' in the box 	9 If you were married or formed a civil partnership after 5 April 2023, enter the date of marriage or civil partnership DD MM YYYY
5 If, in the year to 5 April 2024, you lived with any previous spouse or civil partner, enter their date of birth 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 and limit on Income Tax relief

Other income losses	4 Enter the amount of relief shown in box 3 which is not subject to the limit on Income Tax reliefs £ . 0 0
1 Earlier years' losses – which can be set against certain other income in 2023–24 £ . 0 0	5 Tax year for which you're claiming relief in box 3, for example, 2022–23 YYYY YY –
2 Total unused losses carried forward £ . 0 0	Limit on Income Tax relief
Trade losses from a later year	6 Amount of payroll giving £ . 0 0
3 Relief now for 2024–25 trade losses or certain capital losses – read the notes £ . 0 0	

Pension Savings Tax Charges

7 Value of pension benefits in excess of your Available Lifetime Allowance, taken by you as a lump sum £ .	12 Pension scheme tax reference number PSTR
8 Value of pension benefits in excess of your Available Lifetime Allowance, not taken as a lump sum £ .	13 Amount of unauthorised payment from a pension scheme, not subject to surcharge £ .
9 Lifetime Allowance tax paid by your pension scheme £ .	14 Amount of unauthorised payment from a pension scheme, subject to surcharge £ .
10 Amount saved towards your pension, in the period covered by this tax return, in excess of the Annual Allowance £ .	15 Foreign tax paid on an unauthorised payment (in £ sterling) £ .
11 Annual Allowance tax paid or payable by your pension scheme £ .	16 Taxable short service refund of contributions (overseas pension schemes only) £ . Box 17 is not in use
11.1 Value of pension benefits transferred subject to the overseas transfer charge £ .	18 Foreign tax paid (in £ sterling) on box 16 £ .
11.2 Tax paid by your pension scheme on your overseas transfer charge £ .	

Tax avoidance schemes

19 The scheme reference number or promoter reference number	20 The tax year in which the expected advantage arises, for example, 2022–23 YYYY YY — — —
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