



UTR
NINO
Employer reference

Date 06/04/2021

HM Revenue and Customs office address

Self Assessment
H M Revenue & Customs
BX9 1AS

Issue address

065/01

Mr A P Gray
24 St Winifreds Road
Harrogate
HG2 8LW

Telephone

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

1 Your date of birth – it helps get your tax right

DD MM YYYY

2 3 1 1 1 9 7 9

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

□ □ □ □ □ □ □ □

3 Your phone number

□ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □

4 Your National Insurance number – leave blank if the correct number is shown above

□ □ □ □ □ □ □ □

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.

SA100 2021

Student Loan and Postgraduate Loan repayments

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

| | |
|---|---|
| <p>1 If you've received notification from Student Loans Company that your repayment of an Income Contingent Loan was due before 6 April 2021, put 'X' in the box. We'll use your plan and or loan type to calculate amounts due</p> <div style="border: 1px solid black; width: 40px; height: 40px; margin-left: 40px;"></div> | <p>2 If your employer has deducted Student Loan repayments enter the amount deducted</p> <div style="margin-left: 40px;"> £ <div style="display: flex; gap: 5px;"> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> </div> · <div style="display: flex; gap: 5px;"> <div style="border: 1px solid black; width: 30px; height: 30px; text-align: center;">0</div> <div style="border: 1px solid black; width: 30px; height: 30px; text-align: center;">0</div> </div> </div> |
| | <p>3 If your employer has deducted Postgraduate Loan repayments enter the amount deducted</p> <div style="margin-left: 40px;"> £ <div style="display: flex; gap: 5px;"> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> </div> · <div style="display: flex; gap: 5px;"> <div style="border: 1px solid black; width: 30px; height: 30px; text-align: center;">0</div> <div style="border: 1px solid black; width: 30px; height: 30px; text-align: center;">0</div> </div> </div> |

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:

- your income was over £50,000
- you or your partner (if you have one) got Child Benefit (this also applies if someone else claims Child Benefit for a child who lives with you and pays you or your partner for the child's upkeep)
- couples only – your income was higher than your partner's

| | |
|--|--|
| <p>1 Enter the total amount of Child Benefit you and your partner got for the year to 5 April 2021</p> <p>£ <input type="text" value="1"/> <input type="text" value="8"/> <input type="text" value="2"/> <input type="text" value="0"/> . <input type="text" value="0"/> <input type="text" value="0"/></p> | <p>3 Enter the date that you and your partner stopped getting all Child Benefit payments if this was before 6 April 2021</p> <p>DD MM YYYY</p> <p><input type="text" value=""/><input type="text" value=""/> <input type="text" value=""/><input type="text" value=""/> <input type="text" value=""/><input type="text" value=""/> <input type="text" value=""/><input type="text" value=""/></p> |
| <p>2 Enter the number of children you and your partner got Child Benefit for on 5 April 2021</p> <p><input type="text" value=""/> <input type="text" value="2"/></p> | |

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.

| | |
|--|---|
| <p>1 Amount of HMRC coronavirus support scheme payments (other than SEISS) incorrectly claimed</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"/></p> | <p>2 Amount of SEISS payments incorrectly claimed</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"/></p> |
|--|---|

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:

| | |
|--|---|
| <p>1 Your spouse or civil partner's first name</p> <input type="text"/> | <p>4 Your spouse or civil partner's date of birth DD MM YYYY</p> <div> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/> </div> |
| <p>2 Your spouse or civil partner's last name</p> <input type="text"/> | <p>5 Date of marriage or civil partnership DD MM YYYY</p> <div> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/> </div> |
| <p>3 Your spouse or civil partner's National Insurance number</p> <div> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/> </div> | |

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.

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

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

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

X

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 |
| Armstrong Watson | Third Floor, 10 South Parade, Leeds, West Yorkshire |
| | |
| 16 Their phone number | Postcode LS1 5QS |
| 0 1 1 3 2 2 1 1 3 0 0 | 18 The reference your adviser uses for you |
| | |

Any other information

| |
|--|
| 19 Please give any other information in this space |
| <p>Box 20 is the working from home allowance of £6 per week</p> <p>Eudaimonia (Harrogate) Limited : 120/ - I was a director and received no payments of any kind and no benefits have been provided.</p> <p>Iuscombe Gray Ltd : 120/ - I was a director and received no payments of any kind and no benefits have been provided. Resigned on 9 October 2020</p> <p>Harrogate & District Law Society : 120/ - I was a director and received no payments of any kind and no benefits have been provided.</p> |

Signing your form and sending it back

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

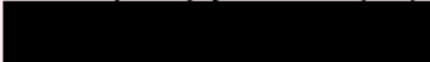
| | |
|---|---|
| <div>20</div> <div>If this tax return contains provisional figures, put 'X' in the box</div> <div><input type="checkbox"/></div> | <div>23</div> <div>If you've signed on behalf of someone else, enter the capacity. For example, executor, receiver</div> <div><input type="text"/></div> <div><input type="text"/></div> |
| <div>20.1</div> <div>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</div> <div><input type="checkbox"/></div> | <div>24</div> <div>Enter the name of the person you have signed for</div> <div><input type="text"/></div> <div><input type="text"/></div> |
| <div>21</div> <div>If you're enclosing separate supplementary pages, put 'X' in the box</div> <div><input checked="" type="checkbox"/></div> | <div>25</div> <div>If you filled in boxes 23 and 24 enter your name</div> <div><input type="text"/></div> <div><input type="text"/></div> |
| <div>22</div> <div>Declaration</div> <div>I declare that the information I've given on this tax return and any supplementary pages is correct and complete to the best of my knowledge and belief.</div> <div>I understand that I may have to pay financial penalties and face prosecution if I give false information.</div> <div>Signature</div> <div><input type="text"/></div> <div>Date DD MM YYYY</div> <div><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/></div> | <div>26</div> <div>and your address</div> <div><input type="text"/></div> <div><input type="text"/></div> <div><input type="text"/></div> <div><input type="text"/></div> <div>Postcode</div> <div><input type="text"/></div> |



Your name

Mr Andrew Gray

Your Unique Taxpayer Reference (UTR)



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

Complete an 'Employment' page for each employment or directorship

1 Pay from this employment – the total from your P45 or P60 – before tax was taken off

£ 4 6 9 2 5 . 0 0

2 UK tax taken off pay in box 1

£ 6 8 8 7 . 0 0

3 Tips and other payments not on your P60

£ . 0 0

4 PAYE tax reference of your employer (on your P45/P60)



5 Your employer's name

Truth Legal Limited

6 If you were a company director, put 'X' in the box

X

6.1 If you ceased being a director before 6 April 2021, put the date the directorship ceased in the box DD MM YYYY

7 And, if the company was a close company, put 'X' in the box

X

8 If this employment income is from inside off-payroll working engagements, put 'X' in the box – read the notes

8.1 If box 1 includes any disguised remuneration income, put 'X' in the box – read the notes

Benefits from your employment – use your form P11D (or equivalent information)

9 Company cars and vans

£ . 0 0

10 Fuel for company cars and vans

£ . 0 0

11 Private medical and dental insurance

£ . 0 0

12 Vouchers, credit cards and excess mileage allowance

£ . 0 0

13 Goods and other assets provided by your employer

£ . 0 0

14 Accommodation provided by your employer

£ . 0 0

15 Other benefits (including interest-free and low interest loans)

£ . 0 0

16 Expenses payments received and balancing charges

£ . 0 0

Employment expenses

17 Business travel and subsistence expenses

£ . 0 0

18 Fixed deductions for expenses

£ . 0 0

19 Professional fees and subscriptions

£ . 0 0

20 Other expenses and capital allowances

£ 3 1 2 . 0 0



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

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

| | | | |
|---|----------------|---|--------------------------------------|
| 1 | Your name | 2 | Your Unique Taxpayer Reference (UTR) |
| | Mr Andrew Gray | | |

 You must enclose your computations, including details of each gain or loss, as well as filling in the boxes.

Residential property (and carried interest) Please read the notes before filling in this section.

| | | |
|-----------|---|--|
| 3 | Number of disposals | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| 4 | Disposal proceeds | £ <input type="text"/> <input type="text"/> <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 | Allowable costs (including purchase price) | £ <input type="text"/> <input type="text"/> <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 | Gains in the year, before losses – any gains included in boxes 9, 11 and 13 amounts must be included in this total | £ <input type="text"/> <input type="text"/> <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 | Losses in the year – any losses included in boxes 9 and 11 amounts must be included in this total | £ <input type="text"/> <input type="text"/> <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 | If you're making any claim or election, put the relevant code in the box | <input type="text"/> <input type="text"/> <input type="text"/> |
| 9 | Total gains or losses on UK residential property reported on Capital Gains Tax UK Property Disposal returns | £ <input checked="" 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"/> |
| 10 | Tax on gains in box 9 already charged | £ <input type="text"/> <input type="text"/> <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 | Total gains or losses on non-UK residential property or carried interest reported on Real Time Transaction returns | £ <input checked="" 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"/> |
| 12 | Tax on gains in box 11 already paid | £ <input type="text"/> <input type="text"/> <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 | Carried interest | £ <input type="text"/> <input type="text"/> <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 property, assets and gains Please read the notes before filling in this section.

| | | | | | | | | | | | | | |
|----|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| 14 | Number of disposals | <input type="text" value=""/> | | | | | | | | | | | |
| 15 | Disposal proceeds | £ | <input type="text" value=""/> | <input type="text" value=""/> | <input type="text" value="1"/> | <input type="text" value="5"/> | <input type="text" value="7"/> | <input type="text" value="5"/> | <input type="text" value="0"/> | <input type="text" value="0"/> | · | <input type="text" value="0"/> | <input type="text" value="0"/> |
| 16 | Allowable costs (including purchase price) | £ | <input type="text" value=""/> | <input type="text" value=""/> | <input type="text" value=""/> | <input type="text" value=""/> | <input type="text" value="2"/> | <input type="text" value="0"/> | · | <input type="text" value="0"/> | <input type="text" value="0"/> | | |
| 17 | Gains in the year, before losses – do not include attributed gains included in box 18. Any gains included in box 21 amounts must be included in this total | £ | <input type="text" value=""/> | <input type="text" value=""/> | <input type="text" value="1"/> | <input type="text" value="5"/> | <input type="text" value="7"/> | <input type="text" value="4"/> | <input type="text" value="8"/> | <input type="text" value="0"/> | · | <input type="text" value="0"/> | <input type="text" value="0"/> |
| 18 | Attributed gains where personal losses cannot be set off | £ | <input type="text" value=""/> | <input type="text" value=""/> | <input type="text" value=""/> | <input type="text" value=""/> | <input type="text" value=""/> | <input type="text" value=""/> | <input type="text" value=""/> | <input type="text" value=""/> | · | <input type="text" value="0"/> | <input type="text" value="0"/> |
| 19 | Losses in the year – any losses included in box 21 amounts must be included in this total | £ | <input type="text" value=""/> | <input type="text" value=""/> | <input type="text" value=""/> | <input type="text" value=""/> | <input type="text" value=""/> | <input type="text" value=""/> | <input type="text" value=""/> | <input type="text" value="0"/> | <input type="text" value="0"/> | | |
| 20 | If you're making any claim or election, put the relevant code in the box | <input type="text" value="B"/> | <input type="text" value="A"/> | <input type="text" value="D"/> | | | | | | | | | |
| 21 | Total gains or losses on the disposal of an asset of this type reported on Real Time Transaction returns | £ | <input type="text" value=""/> | <input type="text" value=""/> | <input type="text" value=""/> | <input type="text" value=""/> | <input type="text" value=""/> | <input type="text" value=""/> | <input type="text" value=""/> | <input type="text" value="0"/> | <input type="text" value="0"/> | | |
| 22 | Tax on gains in box 21 already paid | £ | <input type="text" value=""/> | <input type="text" value=""/> | <input type="text" value=""/> | <input type="text" value=""/> | <input type="text" value=""/> | <input type="text" value=""/> | <input type="text" value=""/> | <input type="text" value="0"/> | <input type="text" value="0"/> | | |

| | | |
|-----------|---|--|
| 23 | Number of disposals | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| 24 | Disposal proceeds | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> · <input type="text"/> <input type="text"/> |
| 25 | Allowable costs (including purchase price) | £ <input type="text"/> <input type="text"/> <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 | Gains in the year, before losses – any gains included in box 29 amounts must be included in this total | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> · <input type="text"/> <input type="text"/> |
| 27 | Losses in the year – any losses included in box 29 amounts must be included in this total | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> · <input type="text"/> <input type="text"/> |
| 28 | If you're making any claim or election, put the relevant code in the box | <input type="text"/> <input type="text"/> <input type="text"/> |
| 29 | Total gains or losses on the disposal of an asset of this type reported on Real Time Transaction returns | £ <input checked="" 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"/> |
| 30 | Tax on gains in box 29 already paid | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> · <input type="text"/> <input type="text"/> |

| | | | |
|-----------|--|--|---|
| 31 | Number of disposals | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="text"/> 1 |
| 32 | Disposal proceeds | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | 3 0 0 0 0 • <input type="text"/> <input type="text"/> |
| 33 | Allowable costs (including purchase price) | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | 1 0 • <input type="text"/> <input type="text"/> |
| 34 | Gains in the year, before losses – any gains included in box 37 amounts must be included in this total | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | 2 9 9 9 0 • <input type="text"/> <input type="text"/> |
| 35 | Losses in the year – any losses included in box 37 amounts must be included in this total | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | • <input type="text"/> <input type="text"/> |
| 36 | If you're making any claim or election, put the relevant code in the box | <input type="text"/> <input type="text"/> <input type="text"/> | |
| 37 | Total gains or losses on the disposal of an asset of this type reported on Real Time Transaction returns | £ <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | • <input type="text"/> <input type="text"/> |
| 38 | Tax on gains in box 37 already paid | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | • <input type="text"/> <input type="text"/> |
| 39 | Gains exceeding the lifetime limit for employee shareholder status shares | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | • <input type="text"/> <input type="text"/> |
| 40 | Gains invested under Seed Enterprise Investment Scheme and qualifying for relief | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | • <input type="text"/> <input type="text"/> |
| 41 | Losses used against income – amount claimed against 2020-21 income | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | • <input type="text"/> <input type="text"/> |
| 42 | Amount in box 41 relating to share loss relief in 2020-21 to which Enterprise Investment Scheme or Seed Enterprise Investment Scheme Relief is attributable | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | • <input type="text"/> <input type="text"/> |
| 43 | Losses used against income – amount claimed against 2019-20 income | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | • <input type="text"/> <input type="text"/> |
| 44 | Amount in box 43 relating to share loss relief in 2019-20 to which Enterprise Investment Scheme or Seed Enterprise Investment Scheme Relief is attributable | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | • <input type="text"/> <input type="text"/> |

Losses and adjustments Please read the notes before filling in this section.

Losses set against 2020-21 capital gains

45 Losses brought forward and used in-year

£ . 0 0

46 Income losses of 2020-21 set against gains

£ . 0 0

2020-21 capital losses – other information

47 Losses available to be carried forward

£ . 0 0

48 Losses used against an earlier year's gain

[illegible]

Investors' Relief and Business Asset Disposal Relief (previously 'Entrepreneurs' Relief')

49 Gains qualifying for Investors' Relief

£ . 0 0

50 Gains qualifying for Business Asset Disposal Relief

£ 1 5 7 4 8 0 .

50.1 Lifetime allowance of Business Asset Disposal Relief and Entrepreneurs' Relief claimed – the total amount claimed to date

£ 1 5 7 4 8 0 .

Tax adjustments to 2020-21 capital gains

51 Adjustments to Capital Gains Tax

[illegible]

52 Additional liability for non-resident or dual resident trusts

[illegible]

Non-resident Capital Gains Tax (NRCGT) on UK property or land and indirect disposals

Please read the notes before filling in this section.

52.1 For direct disposals of UK residential property or properties, put the total gains chargeable to NRCGT in the box

[illegible]

52.3 If any of the gains in box 52.2 are from indirect disposals, put 'X' in the box

7

52.4 Tax on gains in boxes 52.1 and 52.2 already charged

£ . 0 0

52.2 For direct disposals of non-residential UK properties or land, or indirect disposals of any UK properties or land, put the total gains chargeable to NRCGT in the box

[illegible]

52.5 Total losses available against NRCGT gains for the year

£ . 0 0

Any other information

53

If your computations include any estimates or valuations, put 'X' in the box

☐

54

Please give any other information in this space

Asset: Truth Legal Share Sale disposal date 22/12/2020 Business Asset Disposal relief.



Your name

Mr Andrew Gray

Your Unique Taxpayer Reference (UTR)



Self Assessment

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

£ 2 8 8 3 8 . 5 5

2 Total tax (this may include Student Loan or Postgraduate Loan repayments), Class 2 NICs and Class 4 NICs overpaid

£ .

3 Student Loan repayment due

£ .

3.1 Postgraduate Loan repayment due

£ .

4 Class 4 NICs due

£ .

4.1 Class 2 NICs due

£ .

5 Capital Gains Tax due

£ 1 9 2 8 6 . 0 0

6 Pension charges due

£ .

Underpaid tax and other debts

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 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'

£ .

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'

£ .

9 Outstanding debt included in your tax code for 2020-21 - enter the amount from your P2, 'PAYE Coding Notice'

£ .

Payments on account

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.

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

X

11 Your first payment on account for 2021-22 - enter the amount (including pence)

£ 4 1 0 0 . 0 0

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

Adjustments to tax due

You may need to make an adjustment to increase or decrease your tax for 2020-21 because you're claiming averaging for farmers and creators of literary or artistic work, making certain adjustments to earlier years or carrying back to 2020-21 certain losses from 2021-22. If you need help in filling in these boxes, ask us or your tax adviser.

Any other information

SA110 2021

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) | |
| Bank | 20.00 |
| | <u>20.00</u> |
| Total per tax return box 2 | <u>20.00</u> |

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

Dividends and other qualifying distributions from UK companies

| Company name/share description | Nominal | Date | £ Dividend received |
|--------------------------------|---------|------------|---------------------------|
| Luscombe Gray Ltd | 10 | | 0.00 |
| Truth Legal Limited | 100 | 30/11/2020 | 30,106.80 |
| | | | <u>30,106.80</u> |
| Total per tax return box 4 | | | <u>30,106.00</u> |

Form Section Page TR 4: Paying into registered pension schemes and overseas pension schemes

Pension contributions

| Provider | Contract number | £ Amount paid | £ Gross payment |
|--|--------------------|------------------|--------------------|
| Contributions paid net of basic rate tax | | | |
| From wage slip | | 1,877.03 | 2,346.29 |
| Oculus Wealth Management | SIPP | 0.00 | 0.00 |
| | | <u>1,877.03</u> | <u>2,346.29</u> |
| Total per tax return box 1 | | | <u>£ 2,347.00</u> |

YEAR TO 5 APRIL 2021

CLIENT SCHEDULE TO TAX RETURN

Form Section Page TR 4: Charitable giving

Charitable giving

Gift Aid payments

| | £ Paid in current year | £ One-off payments | £ Payments carried back | £ Paid in later year |
|-----------------------------------|------------------------------|--------------------------|-------------------------------|----------------------------|
| Gift aid | 1,306.00 | | | |
| Total per tax return boxes 5 to 8 | £ <u>1,306.00</u> | £ <u>0.00</u> | £ <u>0.00</u> | £ <u>0.00</u> |

Employment: Truth Legal Limited

| | | |
|-------------------|--|--------|
| Name of employer | Truth Legal Limited | |
| PAYE reference | XXXXXXXXXX | |
| Company director? | Yes | |
| Close company? | Yes | |
| Payments from P60 | | 46,925 |
| PAYE | | 6,887 |

Expense analysis

| Type | Description | £ Amount |
|----------------|----------------|--------------|
| Other expenses | | 312 |
| | Total expenses | £ <u>312</u> |

Employment: Eudaimonia (Harrogate) Limited

| | |
|-------------------|--------------------------------|
| Name of employer | Eudaimonia (Harrogate) Limited |
| PAYE reference | 120/ |
| Company director? | Yes |
| Close company? | Yes |

Employment: luscombe Gray Ltd

| | |
|-------------------|-------------------|
| Name of employer | luscombe Gray Ltd |
| PAYE reference | 120/ |
| Company director? | Yes |
| Close company? | Yes |

Employment: Harrogate & District Law Society

| | |
|-------------------|----------------------------------|
| Name of employer | Harrogate & District Law Society |
| PAYE reference | 120/ |
| Company director? | Yes |
| Close company? | Yes |

YEAR TO 5 APRIL 2021

CLIENT SCHEDULE TO TAX RETURN

Capital gains

| | | £ | £ | £ |
|--|------------|-------|-------------------|---------------------|
| | Date | Value | Value | Gain/ (Loss) |
| Luscombe Gray Share Sale | | | | |
| £1.00 Ordinary Shares | | | | |
| Disposal | 23/12/2020 | | 30,000.00 | |
| Acquired | | | (10.00) | |
| | | | <u>29,990.00</u> | |
| Chargeable gains/(allowable loss) after reliefs | | | <u>29,990.00</u> | |
| Net gain/(loss) | | | | <u>£ 29,990.00</u> |
| Truth Legal Share Sale | | | | |
| £1.00 Ordinary Shares | | | | |
| Disposal | 22/12/2020 | | 157,500.00 | |
| Acquired | | | (20.00) | |
| | | | <u>157,480.00</u> | |
| Chargeable gains/(allowable loss) after reliefs | | | <u>157,480.00</u> | |
| Net gain/(loss) | | | | <u>£ 157,480.00</u> |
| Total gains after all reliefs and losses (but before annual exemption) | | | | <u>£ 187,470.00</u> |

Capital gains - loss allocation

| | £ | £ | £ | £ | £ | £ | £ | £ |
|---|------------------------|-------------------------------|------------------------------------|------------------------------------|--|---|---|---------------------------------|
| | Gains after reliefs | Maximum beneficial loss | Allowable losses of the year | Allocated losses of the year | Income losses set against gains | Losses brought forward used in year | Annual exempt amount set against gains | Gains after losses etc |
| Luscombe Gray Share Sale £1.00 Ordinary Shares | 29,990 | 29,990 | | 0 | | 0 | 12,300 | 17,690 |
| Truth Legal Share Sale £1.00 Ordinary Shares | 157,480 | 157,480 | 0 | 0 | | 0 | 0 | 157,480 |
| Total | £ 187,470 | | £ 0 | £ 0 | £ 0 | £ 0 | £ 12,300 | £ 175,170 |

The 'Maximum beneficial loss' is calculated as follows:
'Gains after reliefs' - ('Foreign tax paid' / 'UK rate')

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

| | £ | £ | £ |
|---|--------------------|------------|------------------|
| Income received (before tax taken off) | | | |
| Pay from all employments | 46,925 | | |
| minus Allowable expenses | (312) | | |
| Total from all employments | | 46,613 | |
| Interest from UK banks, building societies and securities etc | | 20 | |
| Dividends from UK companies | | 30,106 | |
| Total income received | | | 76,739 |
| minus Personal Allowance | | | (12,500) |
| Total income on which tax is due | | | <u>64,239</u> |
| Income Tax calculated on total income above | | | |
| Your basic rate limit has been increased by £2,346 and £1,633 to £41,479 for pension payments etc. and Gift Aid payments. This reduces the amount of income charged to higher rate tax. | | | |
| Pay, pensions, profit etc. (UK rate for England and Northern Ireland) | | | |
| Basic rate | 34,113 | @ 20% = | 6,822.60 |
| Savings interest from banks or building societies, securities etc. | | | |
| Basic rate band at nil rate | 20 | @ 0% = | 0.00 |
| Dividends from companies etc. | | | |
| Basic rate band at nil rate | 2,000 | @ 0% = | 0.00 |
| Basic rate | 5,346 | @ 7.5% = | 400.95 |
| Higher rate | 22,760 | @ 32.5% = | 7,397.00 |
| Total income on which tax has been charged | <u>64,239</u> | | |
| Income Tax charged after allowances and reliefs | | | <u>14,620.55</u> |
| plus High Income Child Benefit Charge | | | 1,820.00 |
| Income Tax due | | | 16,440.55 |
| minus Tax deducted | | | |
| From all employments, UK pensions and state benefits | | (6,888.00) | |
| Total tax deducted | | | (6,888.00) |
| Total Income Tax due | | | <u>9,552.55</u> |
| plus Capital Gains Tax | | | |
| Business Asset Disposal Relief and or Investors' Relief gains | 157,480.00 @ 10% = | 15,748.00 | |
| Other gains at higher rate | 17,690.00 @ 20% = | 3,538.00 | |
| Capital Gains Tax due | | | 19,286.00 |
| Income and Capital Gains Tax due | | | <u>28,838.55</u> |
| 2020-21 Payment summary | | | |
| First payment on account due 31 January 2021 | | 7,966.51 | |
| less Payments made | | (7,966.51) | |
| First payment on account 31 January 2021 due/(overpaid) | | | <u>0.00</u> |
| Second payment on account due 31 July 2021 | | 7,966.51 | |
| less Payments made | | (7,966.51) | |
| Second payment on account 31 July 2021 due/(overpaid) | | | <u>0.00</u> |
| Balance due/(overpaid) | | 12,905.53 | |

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

| | £ | £ | £ |
|--|---|-------------|--------------------|
| <i>less</i> Other payments | | (12,905.53) | |
| Tax overpaid for 2020-21 | | - | |
| Reduced payment on account for 2021-22 due 31 January 2022 | | 4,100.00 | |
| <i>less</i> Payments made | | (4,100.00) | |
| First payment on account 31 January 2022 due/(overpaid) | | | 0.00 |
| Total amount repayable at 31 January 2022 | | | <u>0.00</u> |
| Reduced payment on account for 2021-22 due 31 July 2022 | | 4,100.00 | |
| <i>less</i> Payments made | | (4,100.00) | |
| Second payment on account 31 July 2022 due/(overpaid) | | | <u>0.00</u> |

Calculation of payments on account for 2021-22

| | |
|--|-----------------|
| A. Total Tax and NIC due | 28,838.55 |
| B. Less: Student and Postgraduate loan repayments, CGT due and 2020/21 tax to be coded out | (19,286.00) |
| C. Relevant amount (A minus B) | 9,552.55 |
| D. Total Income Tax and NIC x 20% | 3,288.11 |
| If C >= D then payments on account are due. | |
| Payments due 31 January and 31 July 2022 (50% * £9,552.55) | 4,776.27 |
| Reduced payments on account due 31 January and 31 July 2022 are claimed in the sum of | 4,100.00 |