

Welsh Government Learning Grant Further Education 2019/20 Paper Tax Return Guide

Who is this guide for?

Parent(s)/guardian(s) or partners who:

- have been asked to supply financial information in support of an Welsh Government Learning Grant Further Education application **and**;
- who completed a paper tax return for tax year 2017-18.

What is this guide for?

This guide will tell you where to find the information you need on your paper tax return to help you complete either:

- The Welsh Government Learning Grant Further Education Application Form 2019/20; **or**
- The Welsh Government Learning Grant Further Education Financial Details Form 2019/20.

How to use this guide

The income and deduction types are listed below in the same order as the form you're completing. For each income or deduction type we've provided a reference to help you find that amount on your paper tax return.

Part B – Financial information for tax year 2017-18

Income type	Paper tax return reference
■ Total income from salary, wages, taxable state benefits or from occupational or private pensions	SA102 E1 Box 3
■ Total income from state retirement pension	Short paper tax return – SA200 Box 4.1 (non-lump sum amount only – if you completed an SA200 you would not have had a lump sum pension payment) Full paper tax return – SA100 TR3 Box 7, SA100 TR3 Box 8
■ Total interest from UK banks, building societies, and unit trusts	Short paper tax return – SA200 Box 5.2 Full paper tax return – SA100 TR3 Box 2
■ Total income from UK life insurance gains, securities and partnerships	Short paper tax return – If you completed a short paper return you would not have had any income from UK life insurance gains, securities and unit trusts. Full paper tax return – SA101 Ai1 Box 3, SA101 Ai1 Box 4, SA101 Ai1 Box 6, SA101 Ai1 Box 8, SA104S Box 28, SA104F Box 35, SA104F Box 70, SA104F Box 73
■ Total income from UK investments and dividends	Short paper tax return – SA200 Box 5.3 Full paper tax return – SA100 TR3 Box 3, SA100 TR3 Box 4, SA101 Ai1 Box 12, SA101 Ai1 Box 13, SA101 Ai2 Box 1
■ Income from foreign investments and dividends	Short paper tax return – If you completed a short paper return you would not have had any income from foreign investments and dividends. Full paper tax return – SA100 TR3 Box 5, SA106 Box 4, SA106 F3 Box 6, SA106 F3 Box 11

Part B – Financial information for tax year 2017-18 (continued)

Income from taxable benefits in kind	
Assets transferred or placed at employee's disposal (cars, property, goods or other assets)	Section A – Box 13
Payments made on behalf of employee	Section B – Box 15 (Total sum of both boxes)
Vouchers and credit cards	Section C – Box 12
Living accommodation	Section D – Box 14
Mileage allowance and passenger payments	Section E – Box 12
Total cash equivalent of all cars/vans made available	Section F – Box 9 plus Section G – Box 9
Total cash equivalent of fuel for all cars/vans made available	Section F – Box 10 plus Section G – Box 10
Cash equivalent of loans after deducting any interest paid by the borrower	Section H – Box 15
Private medical treatment or insurance	Section I – Box 11
Qualifying relocation expenses payments and benefits	Section J – Box 15
Services supplied	Section K – Box 15
Assets placed at employees disposal	Section L – Box 13
Other items (including subscriptions and professional fees)	Section M – Box 15 (Total sum of all boxes)
Expenses payments made to, or on behalf of, the employee	Section N – Box 16 (Total sum of all boxes)

Part C – Any other income

Income from self employment
Total taxable profit from
businesses

Short paper tax return –
SA200 Box 3.11

Full paper tax return –
**SA103F (Box 73 plus Box 75) or SA103S (Box 28 plus
Box 30) or SA103L (Box 49 minus Box 50)**

Total taxable profit from
partnerships

Short paper tax return –
If you completed a short paper return you would not have
had any self-employment income from partnerships.

Full paper tax return –
**SA104F (Box 16 plus Box 19 plus Box 67 plus Box 74
minus Box 75), SA104S (Box 16 plus Box 19)**

Income as a Minister of Religion

Short paper tax return –
If you completed a short paper return you would not have
had any income from working as a Minister of religion.

Full paper tax return –
**SA102M (Box 4 plus Box 8 plus Box 10 minus
(Box 26 plus Box 35))**

Other taxable income or lump sums

Short paper tax return –
SA200 Box 7.1

Full paper tax return –
**SA100 TR3 Box 16, SA101 Ai2 Box 12, SA101 Ai2
Box 3, SA101 Ai2 Box 4, SA101 Ai2 Box 5, SA101 Ai2
Box 9**

Income from property lettings

Short paper tax return –
SA200 Box 6.3

Full paper tax return –
SA105 Box 13 and 38, SA106 Box 25

Part C – Any other income (continued)

Income from UK trusts

Short paper tax return –
If you completed a short paper return you would not have had any income from UK trusts.

Full paper tax return –
SA107 Box 1, SA107 Box 2, SA107 Box 3, SA107 Box 4, SA107 Box 5, SA107 total sum of (Boxes 7 to 14), SA107 total sum of (Boxes 16 to 21), SA107 Box 22

Foreign income

Short paper tax return –
If you completed a short paper return you would not have had any foreign income.

Full paper tax return –
SA106 F3 Box 9, SA106 F3 Box 13, SA106 F6 Box 41, SA106 F6 Box 42, SA106 F6 Box 43

Income from an overseas pension

Short paper tax return –
If you completed a short paper return you would not have had any income from an overseas pension.

Full paper tax return –
SA101 Ai4 Box 7, SA101 Ai4 Box 13, SA101 Ai4 Box 14, SA101 Ai4 Box 16, SA101 Ai4 Box 17

Other overseas income and gains

Short paper tax return –
If you completed a short paper return you would not have had any income from other overseas income and gains.

Full paper tax return –
SA106 F6 Box 46

Part D – Deductions

Allowable expenses on which you claimed tax relief

Short paper tax return –
SA200 Box 2.5

Full paper tax return –
SA100 TR3 Box 17, SA101 Ai2 Box 11, SA101 Ai2 Box 13, SA102 E1 Box 17, SA102 E1 Box 18, SA102 E1 Box 19, SA102 E1 Box 20