

Welsh Government Learning Grant Further Education 2023/24 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 2021-22.

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 2023/24; **or**
- The Welsh Government Learning Grant Further Education Financial Details Form 2023/24.

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 2021-22

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 2021-22 (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