



HM Revenue
& Customs

Self Assessment: Tax Calculation

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MR T ROBERTS
71 REDHILL DRIVE
BOURNEMOUTH
BH10 6AG

Unique Taxpayer Reference (UTR) 22963 51483

Date 23 July 2021

Issued by:

HM Revenue and Customs
SELF ASSESSMENT
HM REVENUE AND CUSTOMS

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Telephone 0300 200 3310

Issue no: 2021/002



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

We have revised some of the entries on your tax return.

We enclose our tax calculation based on the amounts shown in your tax return.

We have calculated your tax using the UK rate of Income Tax for England and Northern Ireland. This is based on where you have lived for the majority of the tax year.

Please keep this copy of your calculation, it may be used as proof of income reported to HMRC - for mortgage or loan purposes.

Our calculation shows the tax due under Self Assessment for 2020-21 is £5986.34, payable in three amounts:

1st payment on account	£2745.39 due by 31 January 2021
2nd payment on account	£2745.40 due by 31 July 2021
Balancing payment	£495.55 due by 31 January 2022

We also calculate the payments on account towards your tax bill for 2021-22 are:

1st payment on account	£2,913.87	due by 31 January 2022
2nd payment on account	£2,913.87	due by 31 July 2022

If your income for 2021-22 has gone down you can ask to reduce these payments on account.

Find form SA303 'Self Assessment claim to reduce your payments on account' at www.gov.uk/understand-self-assessment-statement/change-your-payments-on-account

Please note the total amount due by 31 January 2022 is £3,409.42. We will add this amount to your SA300 'Self Assessment Statement'.

The above figures do not include payments already made or amounts outstanding or becoming due. See your Self Assessment statement by logging in to your online account and clicking 'View statements'. You'll see:

- payments on account you've already made
- payments you need to make towards your next tax bill

If we are unable to collect any tax you owe through your tax code you will receive an SA300 'Self Assessment Statement' nearer the due date telling you how much to pay. Please note we charge interest and penalties on payments made after a due date. Alternatively, see your Self Assessment statement by logging in to your online account and clicking 'View statements'.

You can find out how to pay us at www.gov.uk/pay-self-assessment-tax-bill

If you are registered for Self Assessment Online, log in at www.online.hmrc.gov.uk and use the 'View account' pages to see what you owe.

This tax calculation is based on figures in your tax return, before it has been checked. It is not our confirmation that your return is complete and correct. If, at a later date, your return is found to be incorrect, your tax calculation will be amended accordingly.



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Date 23 July 2021

We have the following comments on your tax return

Marriage Allowance has been transferred in line with your application.

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Self Assessment: Tax Calculation

MR T ROBERTS

Unique Taxpayer Reference (UTR) 22963 51483

Date 23 July 2021

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

Income received (before tax taken off)

Profit from self-employment	£29,846	
Profit from UK land and property	£3,887	
Interest from UK banks, building societies and securities etc.	£11	
Total income received		£33,744
minus Personal Allowance		£12,500
Total income on which tax is due		£21,244

How I have worked out your Income Tax

Your basic rate limit has been increased by £192 to £37,692 for pension payments. This reduces the amount of income charged to higher rates of tax.

Pay, pensions, profit etc (UK rate for England and Northern Ireland)			
Basic rate	£21,233	x 20% =	£4,246.60
Savings interest from banks or building societies, securities etc			
Starting rate	£0	x 0% =	£0.00
Basic rate band at nil rate	£11	x 0% =	£0.00
Total income on which tax has been charged	£21,244		

Income Tax charged after allowances and reliefs			£4,246.60
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minus Marriage Allowance Transfer	£1,250	x 20% =	£250.00
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Income Tax due after tax reductions			£3,996.60
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Income Tax due			£3,996.60
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plus Class 4 National Insurance contributions	£20,346	x 9% =	£1,831.14
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plus Class 2 National Insurance contributions		£158.60	
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Total Class 2 and Class 4 National Insurance contributions due			£1,989.74
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Income Tax, Class 2 and Class 4 National Insurance contributions due			£5,986.34
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Self Assessment: Tax Calculations

HM Revenue & Customs
 Self Assessment
 2020-21

MR ROBERT J. SMITH
 100 High Street
 London E1 1AA

Tax Calculation for 2020-21 (year ended 5 April 2021)
 We have the following details for you:

Category	Amount	Notes
Total income on which tax is due	£17,244	
Income received (before tax taken off)		
Total income received	£17,244	
Less: Personal Allowance	(£1,000)	
Total income on which tax is due	£16,244	
Income tax due after tax reductions	£3,048.00	
Less: Marriage Allowance Transfer	(£1,200.00)	
Income tax due after tax reductions	£1,848.00	
Income tax due	£1,848.00	
Less: Class 1 National Insurance contributions	(£1,200.00)	
Less: Class 2 National Insurance contributions	(£1,200.00)	
Income Tax, Class 2 and Class 4 National Insurance contributions due	£548.00	
Income tax charged with allowances and reliefs	£3,048.00	
Total income on which tax has been charged	£17,244	
Less: Basic rate band relief	(£1,200.00)	
Less: Starting rate	(£1,000.00)	
Less: Saver rate	(£1,000.00)	
Less: Dividend tax	(£1,000.00)	
Less: Savings interest from banks or building societies, securities etc	(£1,000.00)	
Less: Basic rate	(£1,000.00)	
Less: Paye, pension, profit etc (PAYE) tax for England and Northern Ireland	(£1,000.00)	
How much you have worked out your Income Tax	£548.00	
Your basic rate limit has been increased by £100 to £11,000 for each tax year		
This reduces the amount of income charged to higher rates of tax		