

Tax Return Questionnaire

Important information: Ship Shape Pay tax return service fees

Ship Shape provides a **FREE** tax return for self-employed workers who have worked through our service for 12 weeks or more and are using the service at the time of completion. Workers submitting two separate annual returns need to have worked for 24 weeks.

Other Ship Shape clients are charged only **£99+VAT** for a tax return.

Please note we are unable to submit your tax return unless you have registered as self-employed with HMRC and hold a 10 digit UTR (self-employed tax reference).

How to use this booklet:

Complete Personal Information	Section 1	Page 2
Complete Tax Questionnaire	Section 2	Pages 2 to 3
Read Expenses Claim Guide	Section 3	Page 4 to 5
Complete Expenses Claim Form	Section 4	Pages 6 to 7
Complete Confirmation & Refunds	Section 6	Page 8

Return to Ship Shape - you have the two options below:

- Send the booklet to "FREEPOST SHIP SHAPE". No further address details are required and no stamp. However, it can take up to five working days to reach us.
- Send the booklet using regular post to: Ship Shape, 12 London Mews, London W2 1HY. Don't forget to use a stamp!

Deadlines and processing time

For the tax year ending 5th April 2019 the HMRC deadline for submission of online tax returns is 31st January 2020.

We process returns in the order that they are received and at peak times we may take up to eight weeks to process and submit your tax return. However, on average we take about 4 weeks to process and submit them.

Section 1: Personal Information

Your Full Name:	
National Insurance Number:	
Unique Tax Reference Number: (your 10 digit self-employed tax reference from HMRC)	
Contact telephone number:	

Section 2: Tax Questionnaire

Please write in your responses or circle/tick the appropriate option. Please complete as much information as you can in order for us to accurately complete your tax return.

For which tax year do you require a return prepared? (tick one or both)	6 th April 2017 to 5 th April 2018	
	6 th April 2018 to 5 th April 2019	

Have you completed any previous year's tax returns?	Yes	No
--	-----	----

Have you submitted expenses to Ship Shape during the year?	Yes	No
---	-----	----

Your home address in the UK:	
Post code:	

Your home address abroad (if applicable):	
Post code:	

For foreign nationals:

Are you leaving the country permanently after completing this return?	Yes	No
If 'Yes', what is your estimated leaving date?		

Work history in this tax year

Please ensure you provide complete details of all jobs held in the tax year(s) we are processing. We cannot process your tax return without this information.

For each job provide the details requested. If there are gaps between roles when you are not working, please include that information as a separate line and enter "Not Working". There must be no periods unaccounted for.

Remember that the Tax Year runs from 6th April until the 5th April in the following calendar year. Please continue on a separate sheet if necessary.

It is essential that you send us supporting documentation regarding these roles/periods e.g. statement of earnings, CIS vouchers, P45, P60, job seekers allowance tax certificates.

Contractor/Employer Name (or "Not Working")	Supporting Document Provided	Start date	Finish date
		6th April 2017 or 2018 (delete as applicable)	
			5th April 2018 or 2019 (delete as applicable)

Section 3: Expenses Claim Guide

Which expenses are allowable?

Expenses incurred wholly, exclusively and necessarily in the performance of your work duties can be offset against tax i.e. these costs can be used to reduce the amount of tax you pay. However, there are rules as to which types of expenses are allowable and if you submit expenses which are subsequently deemed to fall outside this definition by the HMRC you would be liable to pay back the tax saving. Please study the guide we have compiled below.

Types of allowable expenses:

✓ **Travel by public transport**

The cost of tickets purchased for travel to and from work by most forms of public transport are allowable expenses. Be sure to include the dates and reasons for the trip. Travel by private vehicle is indicated separately.

✓ **Oyster Cards**

Oyster cards are different from other travel cards because they can be used in one of three ways, or in any combination of the three, as follows:

- as a travel card,
- as a bus pass/season ticket,
- to add travel value (cash) on a pay as you go basis

The main distinction between an Oyster card and other travel cards lies in the facility to add cash value to the Oyster card for travel, on a pay as you go basis. In this respect it is important that your claim for Oyster card travel expenses is equal to the business element of your journeys. You cannot claim for any proportion of top-up value used for non-business journeys, or any proportion of the top up value that remains unused.

✓ **Equipment purchased**

Items such as equipment, tools, work clothing and Personal Protective Equipment (PPE) specifically required for the job may be claimed for, but a VAT Invoice/Receipt showing the items purchased and the shop or supplier must be kept. Allowable claims for clothing purchases would include all Personal Protective Equipment. Cleaning of protective clothing can also be claimed for.

✓ **Telephone**

All business calls (not personal) may be claimed for. They must be highlighted on the original (not photocopy) itemised bill and returned with the expense claim form, or an appropriate pre-pay airtime voucher receipt. Rental of a landline and purchase of a mobile phone are not deductible expenses.

✓ **Accommodation**

You can claim an allowance when staying overnight, away from your UK permanent residence. The hotel, B&B etc should supply a receipt (ideally on headed paper) including the proprietor's name, address and telephone number. If your stay in the accommodation is for three months or more, you would need to return to your home address on a weekly basis to claim and you may be asked for

proof of this. HMRC no longer allows you to claim an accommodation allowance for staying overnight with friends or family.

✓ **Travel by private vehicle**

- Travel expenses can be claimed when using private transport including car, motorbike and bicycle. Keep all receipts for fuel, although receipts for petrol or diesel purchased cannot be offset against tax (that is calculated by mileage) they are required to back up mileage claims if requested by HMRC. Also make a note of the dates, destination and reason for the journey on the mileage claim form provided.
- There are usually two rates for travel by private transport. For the first 10,000 miles travelled, the higher rate applies. All miles over this are calculated at the lower rate. You can also claim parking costs if supported by an original receipt, but not parking fines.

✓ **Subsistence for Self-Employed and Limited Company workers**

If you are working at a site/location on a temporary basis and have bought food for meals during work hours then this may be claimed as a subsistence expense resulting in tax reduction. Use the appropriate section of the expense form to record these details.

HMRC allow subsistence claims in your year-end tax return only if your work is itinerant (i.e. involves travelling from place to place, such as a commercial traveller) or where occasional business journeys outside the normal pattern are made. Where a business trip requires a stay away from home, the accommodation and reasonable overnight subsistence costs will be allowed. In all cases you must keep receipts to support your claims.

24 Month Rule

In order for expenditure on travel and subsistence to be allowable expense it is important that your workplace is “temporary”. This means that you must be engaged on a contract at a particular site lasting less than, or is expected to last less, or it is reasonable to assume that it will last less than 24 months. Should you change contract but continue to operate at the same site location this is seen as a continuous location at that site for the purposes of travel and subsistence. As soon as you become reasonably aware that you will be located at a site for more than 24 months then no further travel and subsistence will be allowable.

Section 4: Expense Claim Form

DO NOT SEND YOUR ORIGINAL RECEIPTS TO SHIP SHAPE. Summarise them in the sections below and keep a photocopy of the expense form for verification at a later date, if required by HMRC.

Dates	TRAVEL (include dates and reason. Do not include private mileage claims)	Amount (£)
10th – 15th Jun 13	EXAMPLE: Oyster card for travel to work in Paddington	33.50
	TOTAL	

SUBSISTENCE FOR SELF EMPLOYED & LIMITED COMPANY WORKERS

HMRC allow subsistence claims in your year-end tax return only if your work is itinerant (i.e. involves travelling from place to place, such as a commercial traveller) or where occasional business journeys outside the normal pattern are made. Where a business trip requires a stay away from home, the accommodation and reasonable overnight subsistence costs will be allowed. In all cases you must keep receipts to support your claims.

Dates	Reason for claim (why this claim falls outside of normal work pattern)	£ Total
10th Jun 13	EXAMPLE: Evening meal when required to work on site until 10pm	10.50
	TOTAL	

Dates	TOOLS (or other directly work related purchases)	Amount (£)
11th Jun 13	EXAMPLE: Hammer drill purchase	60.00
	TOTAL	

Dates	PERSONAL PROTECTIVE EQUIPMENT/SAFETY WEAR	Amount (£)
12th Jun 13	EXAMPLE: Hi-Vis purchase	5.00
	TOTAL	

Dates	TELEPHONE (monthly contract value/prepay receipts, business calls only)	Amount (£)
10th – 15th Jun 13	EXAMPLE: See attached pre pay receipt for calls to employment agencies	10.00
	TOTAL	

Dates	ACCOMMODATION (include dates, proprietor and address. Only valid for periods working away from UK residence)	Amount (£)
10th – 15th Jun 13	EXAMPLE: Stay at The Royal Hotel, Paddington W2 1HY whilst working away at Paddington construction site	100.00
	TOTAL	

Dates	OTHER ITEMS (enter any other expenses incurred wholly and exclusively in the course of work duties)	Amount (£)
	TOTAL	

USE OF A PRIVATE VEHICLE		
<u>Vehicle Type</u>	<u>Rate for first 10,000 miles</u>	<u>Rate for mileage over 10,000 miles</u>
Car or Van	45 pence	25 pence
Motorbike	24 pence	24 pence
Bicycle	20 pence	20 pence

Tax relief is provided on trips carried out for business purposes. The allowance is dependent on vehicle type and the miles covered. The rate changes after the first 10,000 miles covered in a tax year. Please complete all sections below to allow your tax relief to be calculated.

Date	Destination and reason for journey	Vehicle type	No. of miles

Continued . . .

Section 5: Other income and information

ANY OTHER INCOME RECEIVED IN THIS TAX YEAR

Amount (£)

<i>EXAMPLES: Bank interest earned on savings, property rental income, any other untaxed income.</i>	£100

Any other relevant information:	
--	--

Section 6: Confirmation and Refund Information

By signing below you confirm that you have read and understood our Expenses Claim Guide and the information you have provided is correct to the best of your knowledge.

SIGNATURE:

DATE:

PRINT NAME:

If you are due a refund of tax deductions, we will request that repayment is made to you directly from HMRC.

Please indicate how you would prefer to receive repayment:

Bank Transfer Cheque

Bank Name

Account Number

Sort Code

Account Name

Now please return the booklet to Ship Shape according to the instructions on the front page.