Parliament notes

Tax year 6 April 2023 to 5 April 2024 (2023–24)

Use these notes to help you fill in the Parliament pages of your tax return

You should fill in the 'Parliament' pages if you were:

- a Member of Parliament (MP)
- a Minister in the House of Commons
- a Minister in the House of Lords

You'll need to fill in separate 'Parliament' pages for each office you held. For example, fill in one page for your post as an MP and one as a Minister in the House of Commons. You do not need to complete separate 'Parliament' pages if you were re-elected to the same post during the year.

If you had a separate job or directorship, you'll also need to fill in an 'Employment' page.

If you do not have the information you need, put your best estimate and, in box 14, tell us when you expect to give us your final figures.

Your name and Unique Taxpayer Reference

Fill in your name and Unique Taxpayer Reference (UTR) in the boxes at the top of the form. You'll find your UTR on your Self Assessment tax return or a letter from us about your Self Assessment.

Income from office

You can find out what you've earned and the tax you paid from your:

- P45, 'Details of employee leaving work'
- P60, 'End of Year Certificate'
- Independent Parliamentary Standards Authority (IPSA) form

Any employer you work for on 5 April 2024 must give you a P60 by 31 May 2024.

Box 1 Payments from P60 (or P45 or payslips)

Use the figures from your P60, P45 or IPSA form to fill in box 1.

If you left office during the year, put the figure in the 'Total pay in this employment' section on your P45 in box 1. If you have a P60, put the figure from the 'In this employment' section in box 1.

Your IPSA form will show your pay and tax figures for the year.

If you had more than one job or office in the tax year, your P60 may include details of your previous work. These will be added together to show your 'total earnings'. You'll need to put the pay from each job or office on separate 'Parliament' or 'Employment' pages.

Total pay to date
£ 9283·91

Total tax to date
£ 1336·42

Example of a P45

		if refund mark 'R'
In this employment	9,283 91	1,336 42

Example of a P60

You need to put all the income you received from 6 April 2023 to 5 April 2024 in box 1.

This includes any:

- work you did in an earlier year but were not paid for until after 5 April 2023
- work you'll do in a later year that you were paid for between 6 April 2023 and 5 April 2024
- payment you did not take but arranged to use in some other way, for example as a charity donation

Do not include:

- benefits and expense payments you received – these go in boxes 3 to 9
- lump sums paid when leaving or retiring – these are post-employment income and go in boxes 3 to 9 on page Ai 2 of the 'Additional information' pages
- payments to the Parliamentary Pension Scheme

Box 2 Tax taken off box 1

Put the amount of tax you paid on your income in box 2.

Benefits from your office

If you received any benefits or non-exempt expenses from your office, you'll need to include them on your 'Parliament' pages. IPSA will give you details on form P11D, 'Expenses and benefits'. If you do not receive a copy of your P11D by 6 July 2024, contact IPSA.

If IPSA has 'payrolled' your benefits and expenses, (this means the tax was deducted from your pay and included in your P60), do not include them in boxes 3 to 9.

If not, your employer must give you details of your benefits and expenses on a form P11D, 'Expenses and benefits'. Put the details from your P11D in boxes 3 to 9.

Do not include any item covered by the exemption for paid or reimbursed expenses. These do not appear on your P11D and you should not include them in boxes 3 to 9.

Box 3 Travel, travel warrants and vouchers

If you had the use of credit cards or received travel warrants for non-business travel, use the figure on your P11D and put the total in box 3. If the figure on your P11D includes some business travel, you can claim this cost in box 10.

Box 4 Accommodation, excluding Accommodation Expenses

If your living accommodation is taxable, use the figure on your P11D and put it in box 4. Do not include any Accommodation Expenses paid by IPSA as you do not pay tax on these.

Box 5 Office Costs Expenditure

If IPSA paid for or reimbursed you for any office expenses, add up the amounts and put the total in box 5. This can include:

- office rent, including business rates
- heating, lighting, phone calls and stationery
- hiring of halls for meetings or surgeries

You can claim these expenses in boxes 10 to 13.

Do not include:

- capital items such as office equipment – these go in box 13
- wages for temporary staff – these go in box 11
- wages for secretaries or research assistants paid by IPSA – an exemption is in place for these

Box 6 Contingency payment

Put in box 6 the total amount IPSA reimbursed you for:

- temporary staff wages, such as cover for sick leave
- the cost of staff you hire and pay directly, including pooled staff
- the cost of staff redundancies or office moves

Box 7 Financial Assistance Fund and other cash reimbursements

Put in box 7 the amount IPSA reimbursed you for:

- vehicle hire or taxi fares
- other costs that you've not put elsewhere on the 'Parliament' pages

If you're an Opposition Spokesperson, you should also include any amount you received from the Financial Assistance Fund for hiring someone to help you with secretarial or research work.

You can claim these expenses in boxes 10 to 13.

Box 8 All other benefits

Put in box 8 the total amount on your P11D that you've not put elsewhere on your 'Parliament' pages. This can include:

- aggregated loans with a balance of more than £10,000
- car or fuel
- home phones

Box 9 Balancing charges

If you sell or no longer use an item for work that you claimed capital allowances for, you may have to pay a balancing charge.

> For more information on capital allowances and balancing charges, go to www.gov.uk/business-tax/capital-allowances

Office expenses paid out by you

You can only claim for the costs you had and needed to pay out to do your job. Not all the costs you can claim from IPSA may qualify for tax relief. For more information on claiming tax relief contact our helplines on 03000 581 587 or 03000 581 589.

Do not include any item covered by the exemption for paid or reimbursed expenses in boxes 10 to 13.

Box 10 Travel warrants

If the figure you put in box 3 included some business travel, you need to work out the cost of your business travel and put the amount in box 10.

> **Example**
>
> John used his credit card from IPSA to buy train tickets worth £520. John's employer shows this on his P11D. However, this includes £120 that John spent on business travel.
>
> John must show the cost of his business and personal travel separately in his 'Parliament' pages.
>
> John puts £520 in box 3 for his non-business travel and £120 in box 10 for the cost of his business travel.

Box 11 Secretarial, clerical and research assistance

You can claim the cost of employing someone to help with your paperwork. Put in box 11 the total staff wages:

- you paid directly from your own funds
- you received from the Financial Assistance Fund
- IPSA reimbursed you for contingency payments that you included in box 6

Do not include the cost of wages that IPSA paid directly to your staff.

Box 12 Office expenses

You can claim the cost of the day-to-day running of your office in box 12. This includes heating, lighting, phone and stationery costs, and may be the same figure you put in box 5.

You cannot claim expenses if you claimed Personal Additional Accommodation Expenditure or Accommodation Expenses for the same property.

Box 13 Other expenses and capital allowances

You can only claim for items that any MP would need to do your job.

In box 13, you can claim the cost of any other expenses you've not put elsewhere on your 'Parliament' pages.

You can also claim capital allowances for the cost of buying and improving equipment you need to do your job, such as desks and filing cabinets. The type of capital allowance and amount you can claim will depend on the cost and other circumstances.

You cannot claim capital allowances for:

- IT equipment provided under the House arrangements
- items you buy for or to use in your own home
- the cost of buying a car

If you bought equipment you may be able to claim these allowances:

- Annual Investment Allowance (AIA) (you cannot claim AIA for gifts) – for the maximum amounts and other guidance, go to www.gov.uk/capital-allowances/annual-investment-allowance
- Writing Down Allowance (WDA) – if the cost of buying the equipment is more than the maximum AIA, the excess goes into a 'pool'
  - the cost of most equipment goes into the main pool
  - you can claim 18% of the balance of the main pool as WDA and carry forward any amount left over to the next year
  - you can claim 6% of the balance in the special rate pool as WDA, the special rate pool is for expenditure on
    - integral features of a building or structure, such as electrical or water systems, lighting, lifts and escalators
    - insulation that you added to an existing building or structure
    - assets or equipment with a life expectancy of more than 25 years from when they were new
- Small Pools Allowance (SPA) – if the total value of your 'pool' is £1,000 or less, you can claim the whole amount as SPA instead of claiming WDA

If you use the equipment for both business and private use, you need to reduce your claim by the private use amount.

Example 1

Sanjay sets up an office at home, spending £5,000 on IT equipment. IPSA does not reimburse Sanjay for this cost. He uses the equipment 70% for work and 30% for personal use, so he must reduce the amount of Annual Investment Allowance (AIA) claimed by the amount of his personal use – 30%.

Sanjay can claim AIA of £3,500 (£5,000 less 30% private use).

Sanjay would also have to reduce the maximum amount of AIA he could claim if his time in office was less than 12 months.

Example 2

Jennifer becomes an MP on 11 May 2023 and spends £20,000 setting up her office. IPSA does not reimburse this cost. She also uses a laptop that was a gift to her. It was worth £500 on 11 May.

Jennifer can claim £20,000 AIA. She cannot claim AIA on the value of the gift, but she can claim WDA.

Maximum WDA she can claim

The WDA is reduced by 330/365 as Jennifer was not an MP for a full year
18% x 330/365 = 16.28%
£500 x 16.28% = £82

Jennifer can claim WDA of £82. She carries forward the £418 (£500 less £82) that remains in the pool to next year.

Jennifer claims capital allowances of £20,082 (£20,000 AIA plus £82 WDA) in box 13.

For more information on capital allowances and balancing charges, go to www.gov.uk/business-tax/capital-allowances

Any other information

Box 14

Please put any additional information in this box, for example the reason you used provisional amounts and the date you'll give us your final figures.

More help if you need it

If you're unable to go online:

- phone our helpline in Public Department 1 (PD1) on 03000 581 587 or 03000 581 589 for help with your tax return
- phone PD1 on the helpline above for paper copies of forms or guidance notes

We have a range of services for disabled people. These include guidance in Braille, audio and large print. Most of our forms are also available in large print. Please contact our helplines for more information.

These notes are for guidance only and reflect the position at the time of writing. They do not affect the right of appeal.