



Falkland Islands Government Taxation Office

Short Tax Return Guide for the Year Ended 31 December 2025

For individuals who are Non-resident and Non-ordinarily resident for tax purposes

Introduction

The Falkland Islands Government Taxation Office (FIGTO) have produced this guide to help you when completing your tax return.

The notes are both coloured and numbered to match the relevant sections of the tax return.

If this guide does not answer all your questions please visit the taxation website (details below) or contact FIGTO who will be able to assist.

This guide has been written in general terms; it does not have any legal force or bind FIGTO in any way. It should be read in conjunction with the Taxes Ordinance 1997 and associated legislation and regulations, which are available online at www.legislation.gov.fk.

Appointing an Agent

If you would like an agent to complete your tax return on your behalf FIGTO will require an Agent Authorisation form to be completed and submitted. Your agent can be, but is not limited to, a professional advisor, accountant, family member, friend or employer. Without authority FIGTO will not be able to discuss your tax affairs with an agent. Even if you have appointed an agent you are still ultimately responsible for all of your tax affairs.

A copy of the Agent Authorisation form is available from the taxation website or can be requested from FIGTO.

How to contact FIGTO

FIGTO can be contacted in a number of ways, this can be to ask a question or to arrange a meeting to discuss your tax affairs. FIGTO cannot provide tax advice but will provide you with copies of guides, etc. where possible.

Address: The Taxation Office

St Marys Walk

Stanley

Falkland Islands

FIQQ 1ZZ

Email: general@taxation.gov.fk

Telephone: +500 28470

Website: www.falklands.gov.fk/taxation

Public opening hours: Monday to Friday 9am to 12 noon.

Data Protection

The Taxation Office is required by law to collect and hold personal information in relation the collection and assessment of income tax and corporation tax. To find out more about the information held and how it is secured please see the "Falkland Islands Government Privacy Notice - Taxation Office" which can be found online at www.falklands.gov.fk/taxation/downloads/ or alternatively contact the office for a hard copy.

Contents

Section	Reference	Page Ref
	How to complete your tax return Details on how to complete your tax return and general tips	3 & 4
Section 1	Personal Details This section of the guide will help you to complete the personal information section. All taxpayers must complete this section of the tax return.	5
Section 2	Falkland Islands Employment Income and Benefits in Kind This section of the guide will help you if you were an employee, office holder, director, agency worker or received payments from a former employer (excluding pensions).	6 - 9
Section 3	Pension from the Falkland Islands This section of the guide will help you if you received a pension from a pension scheme in the Falkland Islands or if you are splitting a pension with your spouse.	10
Section 4	Self-Employment in the Falkland Islands This section of the guide will help you if you were self employed (excluding a partnership or property income).	11
Section 5	Partnerships in the Falkland Islands This section of the guide will help you if you were in a partnership (excluding income from property).	12
Section 6	Falkland Islands Land and Property This section of the guide will help you if you received any income from land or property in the Falkland Islands.	13
Section 7	Additional Income/Information This section of the guide will help you if you have any other income not declared elsewhere on your tax return, voluntary tax paid or Falklands investment income.	14
Section 8	Claims for Relief This section of the guide will help you if you have any other claims for relief not included elsewhere on your return.	15

Is this the correct return for you to complete?

Check this is the correct return you should be completing. The short tax return is aimed at individuals who are non-resident and non-ordinarily resident in the Falkland Islands who have income from:

- within and/or duties performed in the Falkland Islands, Falkland Islands waters or a designated area
- unincorporated business activities in the Falkland Islands
- income from Falkland Islands land or property
- pension income from the Falkland Islands
- savings and investment income from the Falkland Islands

You should contact the tax office to obtain a full return to complete if you were tax resident or ordinarily tax resident for the year 2025 or if you were 60 years old or over in 2025 and wish to make a worldwide income election.

Non-resident – present in Falkland Islands /Falkland Islands waters a total of less than 183 days in 2025 (days of arrival and departure are counted as days in the Falklands Islands/Falkland Islands waters).

Non-ordinarily resident – generally not repeatedly tax resident in Falkland Islands.

Do you want to claim a repayment for excess tax paid in the year?

If you have not been automatically issued with this return but wish to claim a repayment of any excess taxes deducted from your employment income please note the following deadline.

Employees - in accordance with the Taxes Ordinance 1997, if you wish to claim a repayment of any excess taxes deducted from your 2025 employment income, your completed return must be received by our office by 31 December 2026 for any repayment to be made. A scanned copy can be sent to our office to meet the deadline, but the original, signed version is still required for our records.

Depending on income levels an assessment may result in an additional tax liability.

Worldwide income election (only applicable to non-residents)

There are various sources of income from the Falkland Islands which are taxable under the Falkland Islands taxes legislation on non-residents. If you are a non-resident and non-ordinarily resident taxpayer who spends no time in the Falkland Islands you will not get any Personal Allowance (PA) against your income.

As an alternative to being taxed with no PA, if you are a non-resident **and are aged 60 or older in the year being assessed** you can make a claim under Section 195(3) Taxes Ordinance 1997, to have your tax here calculated as a proportion of your worldwide income.

In this case we calculate what your tax charge would have been had you been chargeable on your income from all sources worldwide giving you full allowances as if you were tax resident, and then calculate the Falkland Island portion of this. The steps we take are:

- Calculate your total income from all worldwide sources,
- Give you allowances as appropriate,
- Calculate the tax charge applying normal tax rates and bands,
- Calculate the proportion of your total income (before deductions e.g. any apportioned personal allowance entitlement) which is actually chargeable here,
- Apply that proportion to the overall tax figure.

To make a claim for a worldwide income election please contact the Tax Office for a full 2025 tax return.

What should you do first?

Gather together information about your financial circumstances for the year from 1 January 2025 to 31 December 2025. E.g. if you are an employee you will need your Certificates of Tax Deducted or payslips or if you received a pension then you will need to gather together how much you received. You will also need your bank and building society statements. If you are required to send additional documents to FIGTO these will be requested on the tax return or by FIGTO.

What happens if you realise you have made a mistake after submitting your tax return?

If you find you have made a mistake after submitting your tax return contact FIGTO as soon as possible. You will only be penalised if your tax return is incorrect through fraud, negligence, you had no reasonable excuse or if there is an unreasonable delay in providing corrected figures once they had become known to you.

The penalties can be up to treble the difference between the correct tax and the amount that would have been due on the basis of the figures returned by you. You could also be prosecuted.

What does the Taxation Office do with your tax return?

When FIGTO receive your signed and completed tax return it is logged as received in the office. All returns are processed in order of receipt. FIGTO will calculate how much tax is due to be paid by you or repaid to you by FIGTO.

FIGTO may make enquiries about the figures in your tax return and ask you to send the records that you used to fill in your tax return. FIGTO may also check your figures against any other details received from other sources.

Once satisfied, FIGTO will issue a notice of assessment.

General comments for completing your tax return

Please note the following important points:

- You do not have to wait for the deadline shown on the front of the tax return - once you have completed your tax return and you are confident that it includes all income and is correct you can submit the return to FIGTO.
- Remember that income that may have been described to you as "tax free" does not mean that it is exempt from Falkland Islands tax. It should still be declared on your tax return.

To be completed by all taxpayers**1.1 If your details on the front of this return are **incorrect****

Enter your correct personal details.

1.2 If you are leaving the Falkland Islands, please provide a forwarding address

Enter a forwarding address so that FIGTO can contact you regarding your tax return and assessment.

1.3 It may be calculated that you are due a repayment of tax

You may be due a repayment of Income Tax. Please indicate your preferred method of payment and provide the details requested so FIGTO can instruct the Treasury to make the repayment.

If you owe income tax for an earlier year, any repayment for the current year will be offset against the earlier years tax before a repayment will be made.

1.4 Did you arrive or depart the Falkland Islands during the year 1 January 2025 to 31 December 2025?

Individuals who are not tax resident and not ordinarily tax resident in the Falkland Islands will only receive a proportion of the personal allowance based on days in the Falkland Islands (including waters and designated area). Enter your dates of arrival/return and departure from the Falkland Islands during the year with the main reason why you were not in the Falklands. More information on residency for tax purposes can be found on the taxation website.

1.5 Personal contact details

FIGTO may need to contact you regarding your tax return. Enter your up to date contact information.

1.6 Names of any company/companies you were a director of during the year

If you were a director of any company/companies during 2025, enter the name of all companies you were a director of even if no monies were received.

1.7 Receiving assessment and notice of assessment via email

If you would like FIGTO to email you your assessment and notice of assessment please confirm and enter email address.

1.8 Receiving a payment remittance via email

If you would like the Treasury to email you your payment remittance please confirm and enter email address.

2.1 Employer's name

Enter your Employer's name.

2.2 Income from employment— including wages, salaries and bonuses

Enter the amount earned from your employment. Remember the figure entered here should be the gross amount before any deductions. Examples of what should be included are:

- Salaries, wages, fees, commissions, overtime, bonuses, and other contractual payments for services
- Payments from third parties where the payment is made as a reward for services given in the employment
- Gratuities, end of contract bonuses or other lump sum payments
- Payments that are not directly for services but that are directly connected to your employment e.g. payments for changes in working conditions
- Payments received while working for an agency
- Payments received for restricting your activities in some way (e.g. restrictive covenants).

2.3 POAT (Payments on Account of Tax) deducted from money received

Enter the POAT deducted by your employer. This can be found on your Certificate of Tax Deducted which is provided by your employer.

2.4 Other payments received, e.g. tips

Enter any tips or other payments that you may have received and that have not been included in your Certificate of Tax Deducted or in box 2.2 above.

2.5 Compulsory employee contribution made from wages or salary to the Falkland Islands Retirement Pension

Enter the amount that you paid to the Falkland Islands Retirement Pension Scheme (RPC). The full rate for employees in the year ending 31 December 2025 was £1,213.68. You can only claim relief for actual amounts paid in the year.

Do not include the amount paid by your employer – only the amount deducted from your wages/salary. The amount you paid can be found on your Certificate of Tax Deducted from your employer, or you can add up the amount deducted as shown in your wage slips.

Second or more employments

Enter the details of any other employments, if you had more than one during the year. This may have been a second job, casual wages, or when you left one job and started another. The information required is exactly the same as shown above.

If you had more than two employments during the year then you should take a photocopy of the blank page and enter the information of other employments on the photocopy; or write the same details on a piece of paper and attach it to your tax return.

Benefits in Kind

Boxes 2.12 to 2.19 do not apply to agricultural workers, horticultural workers, those engaged in oil exploration or exploitation workers accommodated offshore or crew members on-board ships. Boxes 2.12 to 2.19 apply to everyone else.

If you make a payment to your employer for any of these benefits then this payment can be deducted from the value of the benefit that you report in boxes 2.12 to 2.19 and 2.21. If you pay more for the benefit than the values shown then enter "nil". No benefit can be reduced below nil. If you pay more than the value of one benefit then the surplus cannot be used to offset other benefits.

For boxes 2.14 to 2.19 if your spouse or any children also lived in the property, the amount of benefit you enter should be increased by 20% for your spouse and 10% for each child.

If you have any further questions after reading this guide additional details can be found in the Benefits in Kind guide on our website "*Benefits in Kind Guide (2025 onwards)*".

2.11 Employer's name

Enter your Employer's name.

2.12 & 2.13 Furnished and Unfurnished houses

If you were not employed for the full year or the benefit was not available for the whole year then the annual value of £1,500 per room in a furnished house or £1,150 per room in an unfurnished house should be adjusted by dividing the benefit value by 365 and then multiplying this by the number of days it was available for you. The maximum number of rooms that you need to include is 7.

The following are examples of a room: kitchen, bedroom, living room, dining room, box room etc.

The following are not classified as a room: porch, bathroom or lavatory, hall or passage, garage or outbuilding and a larder.

The number of rooms you have used for the calculation should be entered in the box below 2.13.

You do not need to increase this benefit if you had your family living with you.

You can deduct the amount of rent that you pay from the benefit in kind value. If you pay more rent than the benefit in kind value, no additional tax will be due.

Example 1: Your employer provides you with a furnished 4 roomed house (2 bedrooms, a kitchen and a living room) for a whole year. You pay a rent of £75 per month for the accommodation. Your spouse and children live with you. The benefit is calculated as follows:

$4 \text{ rooms} \times £1,500 \text{ per room} = £6,000$ (no increase for family living with you)

less rent contributed by you of : $£75 \times 12 \text{ months} = £900$.

The amount to declare on your return is the benefit in kind value less contributions paid i.e. $£6,000 - £900 = £5,100$.

Enter £5,100 at box 2.12

Example 2: Your employer has provided you with an unfurnished 3 roomed flat (a bedroom, kitchen and living room). You pay your employer £350 per month for this. The property was only made available to you for the last 6 months of the year.

Value of property = $3 \text{ rooms} \times £1,150 \times 6/12 \text{ months} = £1,725$

Contribution by you: $6 \text{ months} \times £350 = £2,100$

Value - contribution = $£1,725 - £2,100 = -£375$. In this case the contribution exceeds the benefit therefore no overall benefit.

Enter nil in box 2.13

in Kind

2.14 Heating and/or electricity where you have the use of a dwelling house

Enter the value of the benefit of £750 per room up to a maximum of 7 rooms for heating and/or electricity, that your employer has paid for.

If you were not employed for the full year or this benefit was not available for the whole year then the annual value should be adjusted by dividing the benefit value by 365 and then multiplying this by the number of days it was available to you.

Example 3: your employer provides you with a 3 roomed flat for 63 days and pays for the heating and electricity.

3 rooms x £750 per room = £2,250

£2,250/365 x 63 = £388

Enter £388 at box 2.14

2.15 Board & accommodation including heating or electricity (or both)

Enter the value of the benefit which is a daily value of £18.50 (to a maximum annual value of £6,100) of any board and accommodation including heating and/or electricity provided by your employer.

This covers your employer putting you up in, for example, a B & B or hostel accommodation where you are provided with food and meals (board) and heating and/or electricity.

This benefit is different from the furnished/unfurnished house benefits that are shown at boxes 2.12 and 2.13.

2.16 Board & accommodation excluding heating or electricity (or both)

Enter the value of the benefit which is a daily value of £14.00 (to a maximum annual value of £4,600) for any board and accommodation excluding heating and/or electricity, provided by your employer.

2.17 Accommodation only

Enter the value of the benefit which is a daily value of £7.00 (to a maximum annual value of £2,300) for accommodation only, provided by your employer or at your employer's expense. This can apply where you have been provided with a room within a house which you share with others, apart from family, which has not been provided for your sole use.

2.18 Board only

Enter the value of the benefit which is a daily value of £7.00 (to a maximum annual value of £2,300) for food and meals provided by your employer or at your employer's expense.

2.19 Heating and/or electricity where you have the use of shared accommodation

Enter the value of the benefit which is a daily value of £4.50 (to a maximum annual value of £1,500) for heating and/or electricity, provided by your employer or at your employer's expense.

2.20 & 2.21 Vehicles - Number of days available for private use (if less than 75) and benefit at £60 a day to a maximum of £4,500

If your employer has supplied you with, or has made available to you, a vehicle which you could or have been able to use for personal use then this is regarded as a benefit and is taxable.

If the vehicle has only been supplied or available to you occasionally then the charge is £60.00 per day up to 75 days per year.

E.g. A company vehicle is available to you for 50 days per year, the benefit at box 2.21 is 50 x £60 = £3,000.

If the vehicle was supplied or available to you for more than 75 days between 01 January- 31 December up to a full year, the value of benefit at box 2.21 is £4,500.

in Kind

2.22 - 2.27 Loans

If you have received a loan from your employer that is still outstanding at 1 January 2025 or you took out a loan with your employer anytime during 2025 then complete boxes 2.22 to 2.27.

2.22 & 2.23 Start date of loan and end date of loan

Enter the start date of the loan if after 1 January 2025, or enter 1 January 2025 if it was in place before this date. Enter the end date of the loan if before 31 December 2025, or enter 31 December 2025 if it was still outstanding after that date.

2.24 & 2.25 Amount at the start of the year or when loan started and amount at the end of the year or when loan finished

Enter the total amount of the loan outstanding at the beginning of the year or when the loan started if after 1 January 2025 and then the total amount of the loan outstanding at the end of the year or when the loan finished during 2025.

2.26 Amount of interest paid, if any

Enter the amount of interest paid on the loan for the year, if any.

2.27 Percentage amount of interest rate charged, if any

Enter the rate of interest charged on the loan for the year, if any.

2.28 If you received any flights, accommodation etc. paid for by your employer that was not wholly and exclusively for business, please enter the benefit value if known.

Enter the value of the benefit which you received for travel and / or accommodation along with any additional expenses provided by your employer. If you do not know the value please note this in 7.5 on page 10.

2.29 & 2.30 Type of payment/goods and value of payment/goods

If you received payment from your employer in a form other than money enter the details in boxes 2.29 and 2.30. Other payments or goods may include food, entertainment, vehicle spares, the provision of phones and/or internet and services in lieu of payments etc. If you do not know the value please note this in section 7.5 on page 10. If you have repaid your employer for the total value of these costs it does not need to be included.

Benefits in Kind from second or more employments

If you received Benefits in Kind from more than one employer during the year then you should take a photocopy of the blank page and enter the information of other benefits in kind on the photocopy; or write the same details on a piece of

3.1 Falkland Islands Pension Scheme (FIPS) pension received by you

Enter the gross amount of any Falkland Islands Pensions Scheme (FIPS) pension you received under "Gross amount". If tax was deducted from this pension, enter the tax deducted in the year under "Tax deducted". The Treasury will have sent you this information.

3.2 Falkland Islands Retirement Pension (FIRP) received by you

Enter the gross amount of Falkland Islands Retirement Pension (FIRP) you received (this was previously known as the Falkland Islands Old Age Pension) under "Gross amount". If tax was deducted from this pension, enter the tax deducted in the year under "Tax deducted". The Treasury will have sent you this information.

3.3 Name of person / scheme paying your pension and amount of pension received

Enter the name of the person paying you any other pension from the Falkland Islands. Under "Gross amount" enter the gross amount of pension you received from this person. If tax was deducted from your pension enter this under "Tax deducted". If no tax was deducted then enter "0".

3.4 Name of person / scheme paying your second pension and amount of pension received

Enter the details of a second pension source if you had one during the year. The information required is exactly the same as required for box 3.3 above.

3.5 If you were 60 years old or over during 2025 and would like your FI pension to be jointly split between yourself and your spouse

A concession has been made to allow you, if you were 60 or over during 2025, to split your pension income equally between yourself and your spouse. The split is for tax purposes only, your spouse does not need to actually be paid the split of your pension. This section is asking you which of the pensions received by you during the year you would like to split. If you wish to split with your spouse, please provide all the details below.

- Your spouse's full name
- The Tax Identification Number of your spouse (if unknown, enter their date of birth)
- Enter the question where the Pension Income is declared on your return (3.1 to 3.4) and tick the box for confirmation. For the pensions that you have said you want treated as split, please enter the amount your spouse is to have as their taxable income
- Obtain your spouse's signature, showing their consent to receiving an equal split your pension.

3.6 If you have a split of your spouse's pensions for tax purposes

This question asks for your spouse's pension details where you have agreed to split any pension equally between yourselves.

You will have signed the agreement on your spouse's Tax Return at box 3.5. This section is for you to show any such pension split so that it can be included in your assessment.

Self-employed income in the Falkland Islands

You need to prepare and submit your business accounts (Profit & Loss account and Balance Sheet) that cover the period to be reported by the tax return. The accounts will normally be for a period of 12 months ending on 31 December. In a continuing business the accounts should follow on from the previous accounts. If you started in business or commenced activity in the Falkland Islands in 2025 you should draw up your accounts from that date to 31 December 2025 or the date the business or activity in the Falkland Islands ceased in 2025, whichever is earlier.

When you have prepared your accounts you should adjust the profit to produce the taxable profit.

In accordance with the tax legislation in FI you are required to deliver a copy of the accounts of your business (that is showing world-wide receipts and expenses and assets and liabilities) which include the period of activity in the Falkland Islands. In addition a copy of the trading accounts in respect of the period of activity in the Falkland Islands or if no trading accounts are available a profit statement setting out the results from the exploration activities carried on in the Falkland Islands.

4.1 Details of main source of self-employed income

Enter the details of your main source of self-employed income:

- The name of your business
- A description of the business e.g. "Electrical contractor"
- The start date of the accounts for your self-employed business
- The finish date of the accounts for your self-employed business
- The net business profit /loss for tax purposes. If it is a profit, this should be the figure you claim is assessable to tax. FIGTO will need to see how you arrived at the figure of taxable profit. If your calculation has produced a loss then show this in brackets.

More than one source of self-employed income

If you have more than one source of self-employed income during the year then you should take a photocopy of the blank page and enter the information of other sources of self-employed income on the photocopy; or write the same

Partnership income in the Falkland Islands

You need to prepare and submit your business accounts (Profit & Loss account and Balance Sheet) that cover the period to be reported by the tax return. The accounts will normally be for a period of 12 months ending on 31 December. In a continuing business the accounts should follow on from the previous accounts. If you started the business or commenced activity in the Falkland Islands in 2025 you should draw up your accounts from that date to 31 December 2025 or the date the business or activity in the Falkland Islands ceased in 2025, whichever is earlier.

When you have prepared your accounts you should adjust the profit to produce the taxable profit.

In accordance with the tax legislation in the Falkland Islands you are required to deliver a copy of the accounts of your business (that is showing world-wide receipts and expenses and assets and liabilities) which include the period of activity in the Falkland Islands. In addition a copy of the trading accounts in respect of the period of activity in the Falkland Islands or if no trading accounts are available a profit statement setting out the results from the exploration activities carried on in the Falkland Islands.

5.1 Details of main source of partnership income

Enter the details of your main source of partnership income:

- The name of your business
- A description of the business e.g. "Electrical contractors"
- The names of your partners in the business
- The start date of the accounts for your partnership
- The finish date of the accounts for your partnership
- Your share of the net business profit/loss for tax purposes. If it is a profit, this should be the figure you claim is assessable to tax. FIGTO will need to see how you arrived at the figure of taxable profit and then your share of this figure. If your calculation has produced a loss then show this in brackets.

More than one source of partnership income

If you have more than one source of partnership income during the year then you should take a photocopy of the blank page and enter the information of other sources of partnership income on the photocopy; or write the same details on a

Falkland Islands land and/or property

This section applies to rental businesses with numerous properties, to people who may simply have one property to rent or to those who take in a lodger in their own home.

Sometimes the provision of furnished accommodation in your own home can amount to a trade that should be reported on the self-employment or partnership pages. *E.g. A Bed and Breakfast or Guesthouse business*

Income from property and land includes a broad range of income but specifically includes:

- Rental income and other receipts from land and property such as way leaves, the granting of sporting rights, waste tipping
- Premiums from leases, and
- Reverse premiums.

A deposit should not be included as income until the time that it becomes non-refundable.

6.1 Details of your income from Falkland Islands land and/or property

Enter the net taxable income from land and properties. This should be taken from accounts and your tax computations. The amount declared on your return will be your share of the profit or loss from the land or property.

6.2 Address of property or land rented out

Enter the addresses of all of the properties and land locations that you received income from or are claiming expenses for. Put one property on each line. If there is not enough room for all of the properties then please enter the same details as requested on a piece of paper or take a photocopy of the blank page, complete it and submit it with your return.

6.3 Further information regarding your land or property

You can use this box to provide further details which may include an explanation as to why expenses have increased compared to last year. This can include any details on building works or renovations completed in the year as this will assist FIGTO in understanding your tax computations.

This box does not have to be completed.

7.1 Details of other sources of income not already included in your return

Enter details of any additional income which has not been entered elsewhere on your tax return

- Enter the sources of additional income
- Enter the total amount of income received.

7.2 Details of any Falkland Islands savings and/or investment income received including, but not limited to, bank interest and dividend income

Enter any income that you earned on deposits in the Falkland Islands or dividends received from Falkland Islands companies

- The name of the person paying the interest or dividend and state whether the income is "interest" or "dividend"
- Enter the amount of income received
- If any tax has been deducted, confirm Gross, Tax and Net figures in box 7.5

Additional Information

7.3 Enter the amount of any voluntary income tax payments made during the year.

7.4 Enter any additional information that you wish to provide about your tax affairs.

If you are not tax resident and not ordinarily resident for the year you will only be able to claim relief for allowable charitable donations and compulsory Retirement Pension Scheme (RPC) contributions

8.1 Claims for relief on charitable donations

Enter details of donations made to approved charities. Total donations to each charity must total £50 or more for the year. Copies of receipts must be submitted with your tax return; relief cannot be considered otherwise.

The approved charities list can be found:

www.falklands.gov.fk/registry/charities

8.2 Claims for relief on any pension contributions **not** already included in this return

Enter details of any compulsory contributions paid to the Retirement Pension Scheme (RPCs) which have not been claimed elsewhere on your return. For example contributions paid while you were in partnership or if you were self-employed.

You can only claim relief for actual amounts paid during the year.