

DIOCESE OF SODOR AND MAN

RETURN BEFORE

31 May 2018 TO:

Lisa Johnson
21 Brighton Terrace
Douglas
Isle of Man
IM1 4AP

BENEFICE OF.....

NAME OF INCUMBENT.....

ACTUAL EXPENDITURE AND REIMBURSEMENTS ON

HEATING, LIGHTING, CLEANING AND GARDEN UPKEEP FOR THE YEAR ENDED 31 MARCH 2018

£ (NEAREST)

Expenditure in respect of official house (see note)

Heating and Lighting

Garden Upkeep

Total.....A

Reimbursement not paid through the DBFB

Balance available for reimbursementA LESS B

I Certify

(1) that I occupy, rent free, an official house provided by the Church of England

(2) that the figures stated on this form are correct

Signed

Date.....

Payee

(1) Heating, Lighting, Cleaning and Garden Upkeep Expenditure

If you occupy an official house provided either by the Church of England or a charity for duties which are full-time, please complete this form: you are entitled to have part of your diocesan augmentation treated as a grant to meet the costs of heating, lighting and cleaning the house and of keeping the garden. Such a grant is paid without deduction of tax. If you are uncertain whether the house you occupy qualifies you should consult the diocesan office. If your house qualifies please enter figures for actual expenditure relating to that part of the house and garden used for official purposes or occupied by you and your family. These will be used as a basis of:

a) a provisional tax-fee grant in the new tax year with effect from 1 April (back dated if necessary)

and

b) an adjustment due for under or over-reimbursement during the old tax year ended 31 March. (If you have been under-reimbursed in the old tax year, the adjustment will be made in full as soon as possible. If you have been over-reimbursed, the adjustment will be made in equal monthly instalments over the remaining months of the new tax year).

(2) Eligible Expenditure

(a) Heating and Lighting

You can claim your total expenditure on gas, electricity, oil, solid fuel, etc., but should make an appropriate deduction of the cost of any cooking. If you are unsure of the running cost of a cooker your local Gas or Electricity Board will be able to help you.

(b) Cleaning

You can claim for the cost of materials and wages paid to a cleaner, but you should make an appropriate deduction if the cleaner also undertakes non-cleaning duties such as cooking or shopping.

(c) Garden Upkeep

You can claim for petrol and oil for mowers, repairs to garden tools, (e.g. overhauling mowers), tree surgery and wages paid to a gardener. You cannot claim for the cost of seeds, plants, turf, peat, fertiliser, new tools, landscaping works, garden furniture, paving, sheds or fencing.