

## Employment-related Securities Form 42 (New Companies)

### Companies incorporated in the year ended 5 April 2005

You may only use this form if directors and employees of companies incorporated in the year ended 5 April 2005 have acquired shares that do not have any restrictions attached to them ('unrestricted shares'). Shares are restricted securities if their market value is less than it would be as a result of a restriction on the rights relating to them. If the shares are restricted you must complete either section 2c or 2d of the full version of [Form 42 \(2005\)](#) instead of this form.

If you do not have all the information, for example you may not have the National Insurance number or PAYE reference, you should complete as much of the form as possible and explain in a covering letter why you do not have the missing information. The explanation does not have to be detailed, a brief explanation is sufficient. In some cases we may have to write to you for more details. Please return completed form to the *Employee Shares and Securities Unit, Room G52, 1 Parliament Street, London SW1A 2BQ*

1	2	3	4	5	6	7	8
Name of employee and National Insurance number	Employer's name and PAYE reference	Description of shares	Date shares acquired	Number of shares	Total market value of shares	Price (if any) paid by employee	If tax charged on gain, was PAYE/NICs operated? (Yes/No)
<i>Mrs J Jones DD212324C</i>	<i>XYZ Ltd 001/X1</i>	<i>£1 Ordinary in XYZ Ltd</i>	<i>1/09/2004</i>	<i>100</i>	<i>£100</i>	<i>100</i>	<i>No</i>

**Column 6** Market value – The market value to be shown is the best available at the time the founder/subscriber shares were acquired. Usually this will be the nominal value.

**Column 7** Price paid – This is the total price paid. For example, if the employee acquired 100 £1 Ordinary shares and paid £1 for each share, enter £100 in column 7.

**Column 8** Tax charged – If the price paid for the shares is the same as the market value, then there would be no gain on acquiring the shares so enter 'No' in column 8.

#### Declaration

The information I have given as required by this form is correct and complete to the best of my knowledge and belief. The Taxes Acts require that the declaration should be completed by the Secretary or acting Secretary of the company or any other person authorised by the company to act. Sections 108(1) and (3) Taxes Management Act 1970.

Signature

Date

 /  / 

Telephone

Name (use CAPITAL LETTERS)

Name of Company

Fax

Capacity of reporting person (employer, person treated as employer (i.e. host employer), person issuing the securities or from whom they were acquired)

Position in Company