

Samson and Delilah are a married couple. Samson was born on 24 June 1964 and Delilah was born on 6 May 1962.

They are both employed by Rope plc, and Delilah is also a partner in a partnership. The following information is available in respect of the tax year 2014–15:

### **Samson**

During the tax year 2014–15, Samson was paid a gross annual salary of £112,000 in respect of his employment with Rope plc.

### **Delilah**

(1) During the tax year 2014–15, Delilah was paid a gross annual salary of £184,000 in respect of her employment with Rope plc.

(2) Throughout the tax year 2014–15, Rope plc provided Delilah with a petrol powered motor car which has a list price of £67,200, and an official CO<sub>2</sub> emission rate of 207 grams per kilometre. Rope plc does not provide Delilah with any fuel for private journeys. Delilah was unable to drive her motor car for a period during the tax year 2014–15 because of a skiing accident, and during this period Rope plc provided her with a chauffeur at a total cost of £9,400.

(3) Delilah pays an annual professional subscription of £450 which is relevant to her employment with Rope plc.

Delilah also pays an annual membership fee of £1,420 to a golf club which she uses to entertain Rope plc's clients. Rope plc does not reimburse Delilah for either of these costs.

(4) During the tax year 2014–15, Delilah donated £250 (gross) per month to charity under the payroll deduction scheme operated by Rope plc.

(5) Delilah has been in partnership with Esther and Felix for a number of years. The partnership's tax adjusted trading profit for the year ended 31 December 2014 was £93,600. Esther is paid an annual salary of £8,000, with the balance of profits being shared 40% to Delilah, 30% to Esther and 30% to Felix.

(6) During the tax year 2014–15, Delilah paid interest of £6,200 (gross) on a personal loan taken out to purchase her share in the partnership.

(7) During the tax year 2014–15, Delilah made charitable gift aid donations totalling £6,000 (gross).

**Joint income – Building society deposit account**

Samson and Delilah have savings in a building society deposit account which is in their joint names. During the tax year 2014–15, they received building society interest totalling £9,600 (gross) from this joint account.

**Required:**

**(a) Calculate Samson and Delilah's respective income tax liabilities for the tax year 2014–15.**

Note:

The following mark allocation is provided as guidance for this requirement:

Samson (3.5 marks)

Delilah (9.5 marks)