

Name

Tax reference

If you have answered 'Yes' to Question 1, fill in pages TLU1 to TLU4. If you need help, look up the box numbers in the Notes on Trust and Estate Lloyd's Underwriters. They will be at the back of your Trust and Estate Tax Return guide, if we have sent you one, or you can get them from the SA Orderline or [www.hmrc.gov.uk](http://www.hmrc.gov.uk) If you want help, please write to High Net Worth Unit (Shipley) at the address shown on page TLUN9.

## Part 1 - Income from ancillary or personal funds at Lloyd's - see Notes, pages TLUN2 to TLUN6

### UK interest received and alternative finance receipts in year ended 31 December 2009

● Interest on gilts and interest and alternative finance receipts from UK banks or building societies paid <b>without</b> tax taken off			Taxable amount
			<b>1L.1</b> £
● Interest and alternative finance receipts from UK banks or building societies paid <b>with</b> tax taken off	Amount after tax deducted	Tax deducted	Gross amount before tax
	<b>1L.2</b> £	<b>1L.3</b> £	<b>1L.4</b> £
● National Savings & Investments	Amount after tax deducted	Tax deducted	Gross amount before tax
	<b>1L.5A</b> £	<b>1L.5B</b> £	<b>1L.5</b> £
● Interest distributions from UK authorised unit trusts, open-ended investment companies (OIECs) and investment trusts – <i>dividends go in boxes 1L.21 to 1L.23</i>	Amount after tax deducted	Tax deducted	Gross amount before tax
	<b>1L.6</b> £	<b>1L.7</b> £	<b>1L.8</b> £
● Other income from UK savings and investments including taxed interest on gilts (excluding items covered in boxes 1L.18 to 1L.23)	Amount after tax deducted	Tax deducted	Gross amount before tax
	<b>1L.9</b> £	<b>1L.10</b> £	<b>1L.11</b> £
<b>Total UK tax</b>		total of column above	
		<b>1L.12</b> £	
<b>Total UK interest and other savings income before accrued income share</b>			total of column above
			<b>1L.13</b> £
● Accrued Income Scheme (AIS) and losses on deeply discounted securities	Positive	Negative	Aggregate
	<b>1L.14</b> £	<b>1L.15</b> £	<b>1L.16</b> £
<b>Total UK interest and other savings income</b>			box 1L.13 + or minus box 1L.16
			<b>1L.17</b> £

### UK dividends and other distributions received in year ended 31 December 2009 (Property Income Distributions go in boxes 1L.9 to 1L.11 above)

● Dividends and other qualifying distributions from UK companies	Dividend/distribution	Tax credit	Dividend/distribution plus tax credit
	<b>1L.18</b> £	<b>1L.19</b> £	<b>1L.20</b> £
● Dividend distributions from UK authorised unit trusts open-ended investment companies (OIECs) and investment trusts			
	<b>1L.21</b> £	<b>1L.22</b> £	<b>1L.23</b> £
<b>Total tax credit</b>		box 1L.19 + box 1L.22	
		<b>1L.24</b> £	
<b>Total dividends/distributions plus tax credits</b>			box 1L.20 + box 1L.23
			<b>1L.25</b> £

■ *Stock dividends and non-qualifying distributions received in year ended 31 December 2009*

	Dividend	Notional tax	Dividend plus notional tax
● Stock dividends from UK companies	1L.26 £	1L.27 £	1L.28 £
● Non-qualifying distributions	Boxes 1L.29 to 1L.36 are not used		1L.37 £
<b>Total notional tax</b>		from box 1L.27 1L.38 £	
<b>Total stock dividends and non-qualifying distributions plus notional Income Tax</b>			total of column above 1L.39 £

■ *Foreign source income from assets in personal funds at Lloyd's received in year ended 31 December 2009*

	Net income/dividends	Foreign tax deducted	UK tax deducted	Net income plus foreign/UK tax
● Non-UK interest	1L.40 £	1L.41 £	1L.42 £	1L.43 £
● Other foreign source income (excluding dividends)	1L.44 £	1L.45 £	1L.46 £	1L.47 £
● Dividends from overseas sources	1L.48 £	1L.49 £	1L.50 £	1L.51 £
<b>Total foreign tax deducted</b>		total of column above 1L.52 £		
<b>Total UK tax deducted</b>			total of column above 1L.53 £	
<b>Total non-UK income before tax</b>				total of column above 1L.54 £
<b>Total income from personal funds at Lloyd's</b>				boxes 1L.17 + 1L.25 + 1L.39 + 1L.54 1L.55 £
● Amount included in box 1L.51 that does not qualify for UK tax credit – see Notes				1L.56 £

**Part 2 - Other Lloyd's receipts - see Notes, page TLUN6**

**Receipts**

• Compensation receipts	<b>1L.57</b> £
• Other Lloyd's non-syndicate income	<b>1L.58</b> £
• Aggregate syndicate profit	<b>1L.58A</b> £
• Net withdrawal from Special Reserve Fund	<b>1L.58C</b> £
• Stop loss recoveries	<b>1L.58D</b> £
• Repayments of foreign tax previously allowed by deduction	<b>1L.58E</b> £

Box 1L.58B is not used

**Total other Lloyd's receipts** **1L.59** £

total of boxes 1L.57 to 1L.58E

**Total Lloyd's incomings** **1L.60** £

box 1L.55 + box 1L.59

**Part 3 - Outgoings and syndicate losses - see Notes, pages TLUN6 and TLUN7**

**Non-syndicate expenditure and syndicate losses**

• Fees for bank guarantees/letter of credit	<b>1L.62</b> £
• Aggregate syndicate losses	<b>1L.63</b> £
• Lloyd's members' association expenses	<b>1L.64</b> £
• Personal Quota Share and Exeat premiums	<b>1L.66</b> £
• Interest on loans and payments under alternative finance arrangements to fund underwriting	<b>1L.68</b> £
• Net transfer to Special Reserve Fund	<b>1L.68A</b> £
• Members' agent profit commission and salaries	<b>1L.69</b> £
• Accountancy fees	<b>1L.70</b> £
• Other Lloyd's expenses	<b>1L.71</b> £

Boxes 1L.61, 1L.65 and 1L.67 are not used

**Total Lloyd's outgoings** **1L.72** £

total of boxes 1L.62 to 1L.71

**Part 4 - Lloyd's foreign tax - see Notes, pages TLUN7 and TLUN8**

• Foreign tax on personal fund income	<b>1L.73</b> £	from box 1L.52
• US income tax paid	<b>1L.74</b> £	
• Canadian income tax paid	<b>1L.75</b> £	
• Syndicate foreign tax	<b>1L.76</b>	
• Additional payments of foreign tax	<b>1L.77</b> £	

**Lloyd's foreign tax pool** **1L.78** £

total of boxes 1L.73 to 1L.77

• Refunds of foreign tax for which tax credit relief was given – copy this figure to box 17.2 of the Trust and Estate Tax Return. If you are calculating your tax include this figure in box T7.3 of the *Trust and Estate Tax Calculation Guide*

**1L.79** £

■ **Total of Lloyd's incomings and outgoings**

Box numbers 1L.80 and 1L.81 are not used

If total Lloyd's outgoings (box 1L.72) exceed incomings (box 1L.60), you have made a net loss. Fill in the column headed 'Loss'.

If total Lloyd's outgoings (box 1L.72) are less than incomings (box 1L.60), you have made a net profit. Fill in the column headed 'Profit'.

■ **2009–10 Loss**

■ **2009–10 Profit**

● Net loss before foreign tax	box 1L.72 minus box 1L.60 <b>1L.82</b> £	● Net profit	box 1L.60 minus box 1L.72 <b>1L.88</b> £
● If foreign tax claimed as a deduction	from box 1L.78 <b>1L.83</b> £	● Unused Lloyd's trading losses brought forward from earlier years (for use in 2009–10)	<b>1L.89</b> £
● 2009–10 loss	box 1L.82 + box 1L.83 <b>1L.84</b> £	● Foreign tax claimed as a deduction – do not fill in this box if you have claimed tax credit relief on the <i>Foreign</i> pages	from box 1L.78 <b>1L.90</b> £
● Loss offset against other 2009–10 income	<b>1L.85</b> £		
● Loss – relief to be calculated by reference to earlier years	<b>1L.86</b> £		
● Loss to carry forward (that is, allowable loss not claimed in any other way)	<b>1L.87</b> £	<b>Total taxable profits from membership of Lloyd's</b>	box 1L.88 minus box 1L.89 and box 1L.90 <b>1L.91</b> £

**1L.92** *Additional information*

Now fill in any other supplementary Pages that apply to you. Otherwise, go back to page 4 in your tax return and finish filling it in 