



Your name

Your unique taxpayer reference (UTR)

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Filling in the *Foreign* pages

The *Foreign notes* explain how to give details of your foreign income and gains on these pages. If you need more help please contact us or go to www.hmrc.gov.uk

- Page F 1 covers remittance basis, unremittable income and the claim to foreign tax credit relief.
- Pages F 2 and F 3 are for foreign savings income such as interest, dividends, pensions and social security benefits and income received by an overseas trusts; company or other person abroad.
- Pages F 4 and F 5 are for foreign property income.
- Page F 6 is for claiming foreign tax credit relief on income and capital gains included elsewhere on your Tax Return and for returning other overseas income and offshore funds gains, including gains on life insurance policies.

Remittance basis

If you are resident but not domiciled or not ordinarily resident in the UK, you can claim to be taxed on the amount of income received in the UK (the remittance basis).

- 1 If you are making a claim for the remittance basis, put 'X' in the box - *read page FN 2 of the notes*

☐

Unremittable income

- 2 If you were unable to transfer any of your overseas income to the UK, put 'X' in the box - *read page FN 3 of the notes and give details in the 'Any other information' box on your Tax Return or on a separate schedule*

☐

Foreign tax credit relief

If foreign tax was taken off your foreign income you may be able to claim foreign tax credit relief. Read pages FN 3 and FN 4 of the *notes* to see if you can claim the relief and how you should make the claim.

If you are calculating your tax bill you may also want to calculate your foreign tax credit relief. If you do, use the Working Sheet provided in Help Sheet 263 *Foreign tax credit relief* and fill in box 3.

- 3 If you are calculating your tax, enter the total foreign tax credit relief on your income

£								
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Income from overseas sources

If you have income from overseas savings, foreign dividends, overseas pensions or benefits, or income, dividends received by an overseas income or country. The country or territory codes are on pages FN 17 to FN 19 of the *notes*. If there are not enough rows, attach a

A Country or territory code	B Amount of income arising or received before any tax taken off	C Foreign tax taken off or paid
Interest and other income from overseas savings		
<input type="text"/> <input type="text"/> <input type="text"/>	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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Dividends from foreign companies		
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Overseas pensions, social security benefits and royalties etc.		
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Dividend income received by an overseas trust; company or other person abroad (if you are omitting income from this section because you are claiming an exemption, see box 46)		
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All other income received by an overseas trust; company or other person abroad (if you are omitting income from this section because you are claiming an exemption, see box 46)		
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trust; company or other person abroad, fill in the columns on these two pages. Use a separate row for each source of schedule giving the same information as below. **All entries should be in sterling.**

D Special Withholding Tax and any UK tax taken off

£

£

£

£

£

£

E To claim foreign tax credit relief put 'X' in the box

F Taxable amount - if you are claiming foreign tax credit relief, copy column B here. If not, enter column B minus column C

£

£

£

£

£

£

4 Total of column above

£

£

£

£

£

£

£

6 Total of column above

£

£

£

8 Total of column above

£

10

£

12

£

5 Total of column above

£

£

£

£

£

£

£

7 Total of column above

£

£

£

9 Total of column above

£

11

£

13

£

Income from land and property abroad

If you have overseas let properties in more than one country, or if any foreign tax has been taken off, or if any of the income is purposes section for each let property. If you only have one overseas let property, or you have more than one but they are all in the

Income and expenses

14 Total rents and other receipts (excluding taxable premiums for the grant of a lease) £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	17 Property expenses (rent, repairs, legal fees, cost of services provided) - <i>enter the total amount</i> £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
15 If box 14 contains income from more than one property, enter the number of properties <input type="text"/> <input type="text"/>	18 Net profit or loss (box 14 + box 16 minus box 17) - <i>if this is a negative figure (a loss) put a minus sign in the box</i> £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
16 Premiums paid for the grant of a lease - <i>from box E on the Working Sheet</i> £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	

Summary

If you have filled in any of boxes 14 to 24 enter the details below.

A Country or territory code	B Adjusted profit or loss (from box 24)	C Foreign tax taken off or paid
<input type="text"/> <input type="text"/> <input type="text"/>	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<input type="text"/> <input type="text"/> <input type="text"/>	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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	25 Total of column above £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
	26 Loss brought forward from earlier years £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
	27 Total taxable profits (box 25 minus box 26 - <i>if this is a positive amount</i>) £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	28 Total foreign tax £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Losses		
	31 Loss offset against total income £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
	32 Loss to carry forward to the following year (box 25 minus box 26 + box 31) £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	

unremittable, take a copy of these pages and fill in the income and expenses section and the calculating profits and losses for tax same country and all the income is remittable, you can just complete these pages. Fill in one summary section for all the properties.

Calculating profits and losses for tax purposes

19 Private use adjustment - read page FN 11 of the notes

£

20 Balancing charges - read page FN 11 of the notes

£

21 Capital allowances for equipment and vehicles (but not for furnished residential lettings)

£

22 Landlord's energy saving allowance

£

23 10% wear and tear allowance (for furnished residential lettings only)

£

24 Adjusted profit or loss for the year (box 18 + box 19 + box 20 minus (boxes 21 to 23))

£

D UK tax taken off

£

£

£

£

£

E To claim foreign tax credit relief
put 'X' in the box

F Taxable amount - see note on
page FN 13

£

£

£

£

£

29 Total of column above

£

30 Total taxable amount

£

Foreign tax paid on employment, self-employment and other income

If you are claiming foreign tax credit relief on income included elsewhere in your Tax Return, fill in the columns below and say in the 'Any other information' box (on page TR 6) where on your Tax Return this income is included. The country or territory codes are on pages FN 17 to FN 19 of the *notes*.

A Country or territory code	C Foreign tax paid	E To claim foreign tax credit relief put 'X' in the box	F Taxable amount - see note on page FN 14
<input type="text"/> <input type="text"/> <input type="text"/>	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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Capital gains - foreign tax credit relief and Special Withholding Tax

If you have completed *Capital Gains Summary* pages and you have paid foreign tax on those gains, and you want to claim foreign tax credit relief for the foreign tax, fill in boxes 33 to 40 below.

33 Amount of chargeable gain under UK rules £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	37 Foreign tax paid £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
34 Number of days over which UK gain accrued <input type="text"/> <input type="text"/> <input type="text"/>	38 To claim foreign tax credit relief, put 'X' in the box <input type="text"/>
35 Amount of chargeable gain under foreign tax rules £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	39 Total foreign tax credit relief on gains £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
36 Number of days over which foreign gain accrued <input type="text"/> <input type="text"/> <input type="text"/>	40 Special Withholding Tax £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Other overseas income and gains

41 Gains on disposals of holdings in offshore funds (excluding the amounts entered in box 13) and discretionary income from non-resident trusts - enter the amount of the gain or payment £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	44 Number of years <input type="text"/> <input type="text"/>
42 If you have received a benefit from an overseas trust; company or other person abroad, enter the value or payment received - read page FN 15 of the notes £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	45 Tax treated as paid - read page FN 16 of the notes £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
43 Gains on foreign life insurance policies etc. (excluding the amounts entered in box 13) - enter the amount of the gain £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	46 If you have omitted income from boxes 11, 13 and 42 because you are claiming an exemption in relation to a transfer of assets, enter the total amount omitted (and give full details in the 'Any other information' box) £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>