



Name	Tax reference
<input type="text"/>	<input type="text"/>

If you have answered Yes to Question 1 on the Trust and Estate Tax Return, fill in pages TLU 1 to TLU 4. For help filling in this form, go to www.gov.uk/self-assessment-tax-return-forms and read the notes and helpsheets.

Part 1 – Income from ancillary or personal funds at Lloyd's – read the notes before filling in this section

UK interest received and alternative finance receipts in year ended 31 December 2025

Untaxed UK interest and alternative finance receipts – read the notes			Taxable amount
			1L.1 £ <input type="text"/>

Taxed UK interest and alternative finance receipts – read the notes	Amount after tax deducted	Tax deducted	Gross amount before tax
	1L.2 £ <input type="text"/>	1L.3 £ <input type="text"/>	1L.4 £ <input type="text"/>

Other income from UK savings and investments (except dividends) – dividends go in box 1L.14	Amount after tax deducted	Tax deducted	Gross amount before tax
	1L.5 £ <input type="text"/>	1L.6 £ <input type="text"/>	1L.7 £ <input type="text"/>

Total UK tax	total of column above	
	1L.8	£ <input type="text"/>

Total UK interest and other savings income before accrued income share	total of column above	
	1L.9	£ <input type="text"/>

Accrued Income Scheme (AIS) and losses on deeply discounted securities	Positive	Negative	Aggregate
	1L.10 £ <input type="text"/>	1L.11 £ <input type="text"/>	1L.12 £ <input type="text"/>

Total UK interest and other savings income	box 1L.9 + or minus box 1L.12
	1L.13 £ <input type="text"/>

UK dividends and other distributions received in year ended 31 December 2025

(property income distributions go in boxes 1L.2 to 1L.4 above)

Dividends and other distributions from UK companies, UK authorised unit trusts and open-ended investment companies (OEICs)	Total dividend/distribution
	1L.14 £ <input type="text"/>

Part 1 – Income from ancillary or personal funds at Lloyd’s – continued

Stock dividends and non-qualifying distributions received in year ended 31 December 2025

		Total dividend
Stock dividends from UK companies	1L.15	£ <input type="text"/>
		Taxable amount
Bonus issues of securities and redeemable shares	1L.16	£ <input type="text"/>
		total of column above
Total stock dividends and distributions	1L.17	£ <input type="text"/>

Foreign source income from assets in personal funds at Lloyd’s received in year ended 31 December 2025

	Net income/dividends	Foreign tax deducted	Special Withholding Tax/ UK tax deducted	Net income plus foreign/UK tax
Non-UK interest and other foreign source income (excluding dividends)	1L.18	1L.19	1L.20	1L.21
	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>

Dividends from overseas sources – read the notes	1L.22	1L.23	1L.24	1L.25
	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>

Boxes 1L.26 to 1L.51 are not in use

	total of column above
Total foreign tax deducted	1L.52
	£ <input type="text"/>

	total of column above
Total Special Withholding Tax/UK tax taken off	1L.53
	£ <input type="text"/>

		box 1L.21 + box 1L.25
Total non-UK income before tax	1L.54	£ <input type="text"/>

		boxes 1L.13 + 1L.14 + 1L.17 + 1L.54
Total income from personal funds at Lloyd’s	1L.55	£ <input type="text"/>

Box 1L.56 is not in use

Part 2 – Other Lloyd’s receipts – read the notes before filling in this section

Receipts		
Compensation receipts	1L.57	£ <input type="text"/>
Other Lloyd’s non-syndicate income	1L.58	£ <input type="text"/>
Aggregate syndicate profit	1L.58A	£ <input type="text"/>
Net withdrawal from Special Reserve Fund	1L.58C	£ <input type="text"/>
Stop loss recoveries	1L.58D	£ <input type="text"/>
Repayments of foreign tax previously allowed by deduction	1L.58E	£ <input type="text"/>
Total other Lloyd’s receipts		total of boxes 1L.57 to 1L.58E 1L.59 £ <input type="text"/>
Total Lloyd’s incomings		box 1L.55 + box 1L.59 1L.60 £ <input type="text"/>

Box 1L.58B is not in use

Part 3 – Outgoings and syndicate losses – read the notes before filling in this section

Non-syndicate expenditure and syndicate losses		
Fees for bank guarantees/letter of credit	1L.62	£ <input type="text"/>
Aggregate syndicate losses	1L.63	£ <input type="text"/>
Lloyd’s members’ association expenses	1L.64	£ <input type="text"/>
Personal Quota Share and Exeat premiums	1L.66	£ <input type="text"/>
Interest on loans and payments under alternative finance arrangements to fund underwriting	1L.68	£ <input type="text"/>
Net transfer to Special Reserve Fund	1L.68A	£ <input type="text"/>
Members’ agent profit commission and salaries	1L.69	£ <input type="text"/>
Accountancy fees	1L.70	£ <input type="text"/>
Other Lloyd’s expenses	1L.71	£ <input type="text"/>
Total Lloyd’s outgoings		total of boxes 1L.62 to 1L.71 1L.72 £ <input type="text"/>

Boxes 1L.61, 1L.65 and 1L.67 are not in use

Part 4 – Lloyd’s foreign tax – read the notes before filling in this section

Foreign tax on personal fund income	1L.73	from box 1L.52 £ <input type="text"/>
US income tax paid	1L.74	£ <input type="text"/>
Canadian income tax paid	1L.75	£ <input type="text"/>
Syndicate foreign tax	1L.76	£ <input type="text"/>
Additional payments of foreign tax	1L.77	£ <input type="text"/>
Lloyd’s foreign tax pool		total of boxes 1L.73 to 1L.77 1L.78 £ <input type="text"/>
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’re calculating your tax, this figure should be carried through to the calculation sheet.	1L.79	£ <input type="text"/>

Part 5 – Summary of net trading profits/allowable losses – read the notes before filling in this section

Total of Lloyd’s incomings and outgoings

Boxes 1L.80 and 1L.81 are not in use

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’.

2025–26 Loss

2025–26 Profit

	box 1L.72 minus box 1L.60			box 1L.60 minus box 1L.72
Net loss before foreign tax	1L.82	£	Net profit	1L.88
				£
If foreign tax claimed as a deduction	from box 1L.78		Unused Lloyd’s trading losses brought forward from earlier years (for use in 2025–26)	1L.89
		£		£
2025–26 loss	box 1L.82 + box 1L.83		Foreign tax claimed as a deduction – do not fill in this box if you have claimed tax credit relief on the ‘Foreign’ pages	from box 1L.78
		£		1L.90
				£
Loss offset against other 2025–26 income	1L.85	£		
Loss – relief to be calculated by reference to earlier years	1L.86	£		
Loss to carry forward (that is, allowable loss not claimed in any other way)	1L.87	£	Total taxable profits from membership of Lloyd’s	box 1L.88 minus box 1L.89 and box 1L.90
				1L.91
				£

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.