

Tax year 6 April 2012 to 5 April 2013

our name	Your Unique Taxpayer Reference (UTR)

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 https://htmc.gov.uk

Page F 1 covers 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 a 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 entering other overseas income, gains from offshore funds and gains on foreign life insurance policies.

Unremittable income

1 If you were unable to transfer any of your overseas
income to the UK, put 'X' in the box - read the notes and
give details in the 'Any other information' box on your tax return or on a separate sheet

Foreign Tax Credit Relief

If foreign tax was taken off your foreign income you may be able to claim Foreign Tax Credit Relief. Please read the *Foreign 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 Helpsheet 263 *Calculating Foreign Tax Credit Relief on income* and fill in box 2.

2 If you are calculating your tax, enter the total
Foreign Tax Credit Relief on your income
£

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 shown in the *Foreign notes*. If there are not enough rows, attach a schedule giving

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 fr	om overseas savings	
	£	£
	£	£
	£	£
	£	£
	£	£
Dividends from foreign comp		
	£	£
	£	£
	£	£
	£	£
	£	£
	£	£
Overseas pensions, social sec	urity benefits and royalties, etc read the notes	
	£	£
	£	£
Dividend income received by because you are claiming an o	a person abroad – read Helpsheet 262 if you are omit exemption, see box 46	ting income from this section
	£	£
	a person abroad and any remitted 'ring fenced' foreign this section because you are claiming an exemption,	

trust, company or other person abroad, fill in the columns on these two pages. Use a separate row for each source of 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
£		£
£		£
£		£
£		£
£		£
3 Total of column above	Γ	4 Total of column above
£		£
£		£
£		£
£		£
£		£
£		£
£		£
5 Total of column above		6 Total of column above
£		£
		 Amount included in box 6 that does not qualify for UK tax credit read the notes
		£
£		£
£		£
8 Total of column above		9 Total of column above
£		£
10 £		11 £
12 £		13 £

Income from land and property abroad

If you have income from furnished holiday accommodation in a European Economic Area (EEA) country please enter the details on

If you have overseas let properties in more than one country, or if any foreign tax has been taken off, take a copy of these pages and fill If you only have one overseas let property, or you have more than one but they are all in the same country, you can just complete these

Income	and	l expens	es

14 Total rents and other receipts (excluding taxable premiums for the grant of a lease)	Property expenses (rent, repairs, legal fees, cost of services provided) – enter the total amount
£	£
15 Number of overseas let properties	18 Net profit or loss (box 14 + box 16 minus box 17)
	- if this is a negative figure (a loss) put a minus sign in the box
	£
16 Premiums paid for the grant of a lease	
£	

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
	£	£
	£	£
	£	£
	£	£
	£	£
	25 Total of column above	
	Total loss brought forward from earlier years	
	27 Total taxable profits (if box 25 minus box 26 is a positive amount)	28 Total foreign tax
	£	£
L	osses	
	Loss set off against total income - read the notes	
	32 Total loss to carry forward to the following year - read the notes	
	£	

the UK property pages, not on the Foreign pages - please read the notes.

in the *Income and expenses* section and the *Calculating profits and losses for tax purposes* section for each let property. pages. Fill in one summary section for all the properties.

Calculating profits and losses for tax purposes

19 Private use adjustment - read the notes	22 Landlord's energy saving allowance
Balancing charges - read the notes £	10% wear and tear allowance (for furnished residential lettings only)
21 Capital allowances for equipment and vehicles	
(but not for furnished residential lettings)	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 - read the notes
£		£
£		£
£		£
£		£
£		£
29 Total of column above		Total taxable amount - read the notes
£		£

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 shown in the *Foreign notes*.

des are shown in the i	oreign 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 - read the notes
	£		£
	£		£
	£		£
you have completed the	oreign Tax Credit Relief and the Capital gains summary pages and yo f for the foreign tax, fill in boxes 33 to 4	u have paid foreign tax	_
Amount of charge	able gain under UK rules	Foreign tax pai	id
34 Number of days o	ver which UK gain accrued	38 To claim Foreig	gn Tax Credit Relief, put 'X' in the box
Amount of charge	able gain under foreign tax rules	39 Total Foreign 1	Fax Credit Relief on gains
36 Number of days o	ver which foreign gain accrued	40 Special Withho	lding Tax
ther overseas ir	ncome and gains		
(excluding the am discretionary inco	of holdings in offshore funds ounts entered in box 13) and me from non-resident trusts t of the gain or payment	44 Number of year 45 Tax treated as	paid - read the notes
enter the value or	ed a benefit from a person abroad, repayment received – if you are som this section because you are tion, see box 46	because you a transfer of asse	nitted income from boxes 11, 13 and 42 re claiming an exemption in relation to ets, enter the total amount omitted details in the 'Any other information' boturn)
	ife insurance policies, etc. (excluding red in box 13) – enter the amount of	£	