

Your 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 hmrc.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 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"/>
Dividends from foreign companies		
<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"/>
Overseas pensions, social security benefits and royalties, etc. - read the notes		
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
Dividend income received by a person abroad - read Helpsheet 262 if you are omitting income from this section because you are claiming an exemption, see box 46		
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
All other income received by a person abroad and any remitted 'ring fenced' foreign income - read Helpsheet 262 if you are omitting income from this section because you are claiming an exemption, see box 46		
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>

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

£

4 Total of column above

£

£

£

£

£

£

£

£

£

£

£

£

£

5 Total of column above

£

6 Total of column above

£

£

£

£

£

8 Total of column above

£

9 Total of column above

£

10

£

11

£

12

£

13

£

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**

£

20 **Balancing charges** - read the notes

£

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

£

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

£

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

£ . 0 0

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**

£

30 **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*.

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
<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="checkbox"/>	£ <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="checkbox"/>	£ <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="checkbox"/>	£ <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="checkbox"/>	£ <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"/>

Capital gains - Foreign Tax Credit Relief and Special Withholding Tax

If you have completed the *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"/> <input type="text"/> <input type="text"/>	38 To claim Foreign Tax Credit Relief, put 'X' in the box	<input type="checkbox"/>
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"/> <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 a person abroad, enter the value or payment received - if you are omitting income from this section because you are claiming an exemption, see box 46	£ <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 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 on your tax return)	£ <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"/>