

Foreign savings income taxable on the remittance basis and foreign income from overseas pensions or social security benefits, from land and property abroad, chargeable premiums or income/benefits received by/from overseas trusts, companies and other entities

Fill in columns A to E, and tick the box in column E to claim foreign tax credit relief.

Country	Amount before tax	Foreign tax	UK tax and Special Withholding Tax	Amount chargeable
A	B	C	D	E
tick box if income is unremittable				tick box to claim foreign tax credit relief
■ Dividends, interest and other savings income taxable on the remittance basis				
<i>- see Notes, page FN2</i>				
	£	£	£	£
	£	£	£	£
	£	£	£	£
	£	£	£	£
	£	£	£	£
■ Pensions				
<i>- see Notes, pages FN5 and FN6</i>				
	£	£	£	£
	£	£	£	£
	£	£	£	£
■ Social security benefits				
<i>- see Notes, page FN6</i>				
	£	£		£
	£	£		£
	£	£		£
■ Income from land and property				
IMPORTANT				
<i>- see Notes, pages FN6 to FN11</i>				
	£	£	£	£
■ Chargeable premiums				
■ Income received by an overseas trust, company, and other entity (excluding dividends)				
<i>- see Notes, page FN11</i>				
	£	£	£	£
	£	£	£	£
	£	£	£	£
	£	£	£	£
			total of column above	total of column above
			6.3 £	6.4 £
■ Dividend income received by an overseas trust, company or other entity				
<i>- see Notes, page FN11</i>				
	£	£	£	£
	£	£	£	£
	£	£	£	£
	£	£	£	£
			total of column above	total of column above
			6.3A £	6.4A £
<ul style="list-style-type: none"> Disposals of holdings in offshore funds, income from non-resident trusts and benefits received from overseas trusts, companies and other entities - <i>see Notes, pages FN11 and FN12.</i> 				6.5 £
Tick box 6.5A if you are omitting income from boxes 6.4, 6.4A or 6.5 - <i>see Notes, pages FN11 and FN12.</i>				6.5A
<ul style="list-style-type: none"> Gains on foreign life insurance policies etc. - <i>see Notes, pages FN12 and FN14.</i> 		6.6	6.7 £	6.8 £

Foreign tax credit relief for foreign tax paid on employment, self-employment and other income

See Notes, pages FN14 and FN15

Enter in this column the Page number in your Tax Return from which information is taken. Do this for each item for which you are claiming foreign tax credit relief ▼	Country A	Foreign tax D	Amount chargeable E <small>tick box to claim foreign tax credit relief ▼</small>	
		£	£	
		£	£	
		£	£	
		£	£	
		£	£	
		£	£	
		£	£	
		£	£	

- If you are calculating your tax, enter the total foreign tax credit relief on your income in box 6.9 - see Notes, pages FN15 and FN16.

6.9 £

Foreign tax credit relief for foreign tax paid and Special Withholding Tax deducted on chargeable gains reported on your Capital Gains Pages

See Notes, page FN16

Amount of gain under UK rules	Period over which UK gain accrued	Amount of gain under foreign tax rules	Period over which foreign gain accrued	Foreign tax paid D <small>tick box to claim foreign tax credit relief ▼</small>	
£	days	£	days	£	
£	days	£	days	£	
£	days	£	days	£	
£	days	£	days	£	
£	days	£	days	£	
£	days	£	days	£	

- If you are calculating your tax, enter the total foreign tax credit relief on your gains in box 6.10 - see Notes, page FN15.

6.10 £

- Special Withholding Tax - see Notes, page FN15.

6.10A £

Now fill in any other supplementary Pages that apply to you.
Otherwise, go back to page 2 in your Tax Return and finish filling it in.



Income from land and property abroad, continued

Fill in boxes 6.28 to 6.32 (if you have completed only one Page F4) or boxes 6.33 to 6.38 if you have completed a separate Page F4 for each property.

• Taxable profit or allowable loss from box 6.26 or 6.27 (enter a loss in brackets) **6.28** £

• *minus* losses brought forward from earlier years **6.29** £

Total taxable profits (if box 6.28 is a profit and is more than box 6.29) **6.30** £

box 6.28 minus 6.29

Copy to column B on Page F2

Losses etc.

• Loss offset against total income (read the note on page FN10) **6.30A** £

Loss to carry forward to the following year (read the note on page FN10) **6.31** £

• If you have only one property or your properties are all in the same foreign country and foreign tax was deducted, enter the tax paid **6.32** £

Copy to column C on Page F2 and fill in columns A and E as appropriate

If you have filled in more than one Page F4 enter details below using a separate line for each overseas let property. Exclude any unremittable income from the 'Taxable profit or loss' column.

Country	Taxable profit or loss (from box 6.26 or 6.27)	Foreign tax	Amount chargeable
1	£	£	£
2	£	£	£
3	£	£	£
4	£	£	£
5	£	£	£
6	£	£	£

Total of column above
6.33 £

• *minus* losses brought forward from earlier years **6.34** £

Total taxable profits **6.35** £

Copy to column B on Page F2

6.36 £

Copy to column C on Page F2

6.37 £

Copy to column E on Page F2

Losses etc.

• Loss offset against total income (read the note on page FN11) **6.37A** £

Loss to carry forward to the following year (read the note on page FN11) **6.38** £

6.39 Additional information