

Name

Tax reference

If you have answered 'Yes' to Question 1, fill in Pages TLU1 to TLU4. If you need help, look up the box numbers in the Notes on Trust and Estate Lloyd's Underwriters Pages. They will be at the back of your Tax Return Guide, if we have sent you one, or you can get them from the Orderline or www.hmrc.gov.uk If you want help, please write to W. Yorks Personal Tax Unit at the address shown on page TLUN12.

Part 1 - Income from ancillary or personal funds at Lloyd's - see Notes, pages TLUN2 to TLUN5

UK interest received and alternative finance receipts in year ended 31 December 2008

● Interest on gilts and interest and alternative finance receipts from UK banks or building societies paid without tax taken off			Taxable amount
			1L.1 £
● Interest and alternative finance receipts from UK banks or building societies paid with tax taken off	Amount after tax deducted	Tax deducted	Gross amount before tax
	1L.2 £	1L.3 £	1L.4 £
● National Savings & Investments	Amount after tax deducted	Tax deducted	Gross amount before tax
	1L.5A £	1L.5B £	1L.5 £
● Interest distributions from UK-authorized unit trusts and Open-Ended Investment Companies - <i>dividends go in boxes 1L.21 to 1L.23</i>	Amount after tax deducted	Tax deducted	Gross amount before tax
	1L.6 £	1L.7 £	1L.8 £
● Other income from UK savings and investments including taxed interest on gilts (excluding items covered in boxes 1L.18 to 1L.23)	Amount after tax deducted	Tax deducted	Gross amount before tax
	1L.9 £	1L.10 £	1L.11 £
Total UK tax		total of column above	
		1L.12 £	
Total UK interest and other savings income before accrued income share			total of column above
			1L.13 £
● Accrued Income Scheme (AIS) and losses on deeply discounted securities	Positive	Negative	Aggregate
	1L.14 £	1L.15 £	1L.16 £
Total UK interest and other savings income			box 1L.13 + or minus box 1L.16
			1L.17 £

UK dividends and other distributions received in year ended 31 December 2008

● Dividends and other qualifying distributions from UK companies (Property Income Dividends go in box 1L.4 above)	Dividend/distribution	Tax credit	Dividend/distribution plus tax credit
	1L.18 £	1L.19 £	1L.20 £
● Dividend distributions from UK authorised unit trusts and open-ended investment companies			
	1L.21 £	1L.22 £	1L.23 £
Total tax credit		box 1L.19 + box 1L.22	
		1L.24 £	
Total dividends/distributions plus tax credits			box 1L.20 + box 1L.23
			1L.25 £

■ *Stock dividends and non-qualifying distributions received in year ended 31 December 2008*

	Dividend	Notional tax	Dividend <i>plus</i> notional tax
● Stock dividends from UK companies	1L.26 £	1L.27 £	1L.28 £
● Non-qualifying distributions	Boxes 1L.29 to 1L.35 are not used	1L.36 £	1L.37 £
Total notional tax		total of column above 1L.38 £	
Total stock dividends and non-qualifying distributions plus notional Income Tax			total of column above 1L.39 £

■ *Foreign source income from assets in personal funds at Lloyd's received in year ended 31 December 2008*

	Net income/dividends	Foreign tax deducted	UK tax deducted	Net income <i>plus</i> UK/foreign tax
● Non-UK interest	1L.40 £	1L.41 £	1L.42 £	1L.43 £
● Other foreign source income (excluding dividends)	1L.44 £	1L.45 £	1L.46 £	1L.47 £
● Dividends from overseas sources	1L.48 £	1L.49 £	1L.50 £	1L.51 £
Total foreign tax deducted		total of column above 1L.52 £		
Total UK tax deducted			total of column above 1L.53 £	
Total non-UK income before tax				total of column above 1L.54 £
Total income from personal funds at Lloyd's				boxes 1L.17 + 1L.25 + 1L.39 + 1L.54 1L.55 £
● Amount included in box 1L.51 that does not qualify for UK tax credit - see Notes				1L.56 £

Part 2 - Other Lloyd's receipts - see Notes, pages TLUN5 and TLUN6

Receipts

• Compensation receipts	1L.57	£
• Other Lloyd's non-syndicate income	1L.58	£
• Aggregate syndicate profit	1L.58A	£
• Syndicate foreign tax	1L.58B	£
• Net withdrawal from Special Reserve Fund	1L.58C	£
• Stop loss recoveries	1L.58D	£
• Repayments of foreign tax previously allowed by deduction	1L.58E	£

Copy this figure to box 1L.76

Total other Lloyd's receipts

total of boxes 1L.57 to 1L.58E
1L.59 £

Total Lloyd's incomings

box 1L.55 + box 1L.59
1L.60 £

Part 3 - Outgoings and syndicate losses - see Notes, pages TLUN6 and TLUN7

Non-syndicate expenditure and syndicate losses

• Fees for bank guarantees/letter of credit	1L.62	£
• Aggregate syndicate losses	1L.63	£
• Lloyd's members' association expenses	1L.64	£
• Personal Quota Share and Exeat premiums	1L.66	£
• Interest on loans and payments under alternative finance arrangements to fund underwriting	1L.68	£
• Net transfer to Special Reserve Fund	1L.68A	£
• Members' agent profit commission and salaries	1L.69	£
• Accountancy fees	1L.70	£
• Other Lloyd's expenses	1L.71	£

Boxes 1L.61, 1L.65 and 1L.67 are not used

Total Lloyd's outgoings

total of boxes 1L.62 to 1L.71
1L.72 £

Part 4 - Lloyd's foreign tax - see Notes, pages TLUN7 and TLUN8

• Foreign tax on personal fund income	from box 1L.52 1L.73	£
• US income tax paid	1L.74	£
• Canadian income tax paid	1L.75	£
• Syndicate foreign tax	from box 1L.58B 1L.76	
• Additional payments of foreign tax	1L.77	£

Lloyd's foreign tax pool

total of boxes 1L.73 to 1L.77
1L.78 £

- 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 are calculating your tax include this figure in box T7.3 of the Tax Calculation Guide

1L.79 £

■ **Total of Lloyd's incomings and outgoings**

Box numbers 1L.80 and 1L.81 are not used

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'.

■ **2008-09 Loss**

■ **2008-09 Profit**

● Net loss before foreign tax	box 1L.72 minus box 1L.60 1L.82 £	● Net profit	box 1L.60 minus box 1L.72 1L.88 £
● If foreign tax claimed as a deduction	from box 1L.78 1L.83 £	● Unused Lloyd's trading losses brought forward from earlier years (for use in 2008-09)	1L.89 £
● 2008-09 loss	box 1L.82 + box 1L.83 1L.84 £	● 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 2008-09 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 