

A8 - Tax calculation

		BLAGAB I minus E		Long-term business fixed capital	Total per return
Non-trade loan relationship income	(A1)	527,136	(A6)	21,540	548,676
Property business	(A1)	47,701			47,701
Sundry and minimum profits	(A1)	9,955			9,955
Profits before gains	(A1)	<u>584,792</u>	(A6)	<u>21,540</u>	<u>606,332</u>
Net chargeable gains	(G)	236,455		0	236,455
Non-trading gain on intangible fixed assets			(A6)	7,660	7,660
Non trading deficit on loan relationship	(A1)	(2,501)			(2,501)
Management expenses	(A3)	(288,650)	(A6)	(5,880)	(294,530)
Non-trading loan relationship deficits brought forward CTA09/S457(1)			(A6)	(1,250)	(1,250)
Net profits before reliefs	(A1)	<u>530,096</u>	(A6)	<u>22,070</u>	<u>552,166</u>
Shareholders' profits before reliefs	(A5)	530,096		22,070	552,166
Less trading losses CTA10/S37 (non-BLAGAB)		(5,605)			(5,605) ¹
Group relief		<u>(120,650)</u>		—	<u>(120,650)</u>

Shareholders' share of profits	403,841	22,070	(A9)	425,911
Policyholders' share of profits	nil		(A9)	nil
Total taxable profits	<u>403,841</u>	<u>22,070</u>		<u>425,911</u>

¹ This example does not reflect the operation of the loss streaming rules introduced in F (No 2)A 2017