B3 - Foreign Income – non BLAGAB

A	B	C	D	E	F	G	H	I	J	K	L
Source	**Relevant income**	**Foreign tax**	**Rate**	**Foreign tax to 20.25%**	**Excess foreign tax**	**Appropriate fraction of relevant expenses (TRE x RI/TI)**	**Income above expenses TIOPA 2010 s100**	**Relevant fraction of profits**	**Income restricted to profits TIOPA 2010 s101**	**Maximum creditable tax**	**Actual creditable tax**
Overseas shares	100	15	15%	15	0	67.37	32.63	(1)	0	0	0
Overseas preference shares	18,997	4,749	25%	3,847	902	12,798	6,199	(352)	0	0	0
Overseas debentures	283,800	2,838	1%	2,838	0	191,196	92,604	(5251)	0	0	0
Total	302,897										0