

LLOYD'S UNDERWRITERS: Income from membership of Lloyd'sInland
Revenue

Name

Tax reference

Fill in these
boxes first

Lloyd's membership number

*If you want help look up the box numbers in the Notes.***Part 1 - Income from personal funds at Lloyd's - see Notes, page LUN2****UK interest received in year ended 31 December 1997**

● Interest from UK banks, building societies, and deposit takers paid without tax deducted			Taxable amount
			3L.1 £
● Interest from UK banks, building societies, and deposit takers paid with tax deducted	Amount after tax deducted	Tax deducted	Gross amount before tax
	3L.2 £	3L.3 £	3L.4 £
● National Savings			Taxable amount
			3L.5 £
● Interest distributions from UK authorised unit trusts and open-ended investment companies - dividends go in boxes 3L.21 to 3L.23	Amount after tax deducted	Tax deducted	Gross amount before tax
	3L.6 £	3L.7 £	3L.8 £
● Other income from UK savings and investments (excluding items covered in boxes 3L.18 to 3L.23)	Amount after tax deducted	Tax deducted	Gross amount before tax
	3L.9 £	3L.10 £	3L.11 £
Total UK tax		total of column above	
		3L.12	
Total UK interest before accrued income share			total of column above
			3L.13
● Accrued Income Scheme and losses on relevant discounted securities	Positive	Negative	Aggregate
	3L.14 £	3L.15 £	3L.16 £
Total UK interest			box 3L.13 + or minus box 3L.16
			3L.17 £

UK dividends and other distributions received in year ended 31 December 1997

● Dividends and other qualifying distributions from UK companies	Dividend/distribution	Tax credit	Dividend/distribution <i>plus</i> tax credit
	3L.18 £	3L.19 £	3L.20 £
● Dividend distributions from UK authorised unit trusts and open-ended investment companies	Dividend/distribution	Tax credit	Dividend/distribution <i>plus</i> tax credit
	3L.21 £	3L.22 £	3L.23 £
Total tax credit		total of column above	
		3L.24 £	
Total dividends/distributions plus credit			total of column above
			3L.25 £

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Part 1 - Income from personal funds at Lloyd's - continued

■ **Stock dividends and foreign income dividends received in year ended 31 December 1997**

	Dividend	Notional tax	Dividend <i>plus</i> notional tax
● Stock (or scrip) dividends from UK companies	3L.26 £	3L.27 £	3L.28 £
● Foreign income dividends from UK companies	3L.29 £	3L.30 £	3L.31 £
● Foreign income dividends/distributions from UK authorised unit trusts and open-ended investment companies	3L.32 £	3L.33 £	3L.34 £
● Non-qualifying distributions and loans written off	3L.35 £	3L.36 £	3L.37 £
Total notional Income Tax		total of column above 3L.38 £	
Total dividends plus notional Income Tax			total of column above 3L.39 £

■ **Foreign source income from assets in personal funds at Lloyd's received in year ended 31 December 1997**

	Net income/dividends	Foreign tax deducted	UK tax deducted	Interest <i>plus</i> UK/foreign tax
● Non UK interest	3L.40 £	3L.41 £	3L.42 £	3L.43 £
● Dividends from overseas sources	3L.44 £	3L.45 £	3L.46 £	3L.47 £
● Other foreign source income	3L.48 £	3L.49 £	3L.50 £	3L.51 £
Total foreign tax deducted		total of column above 3L.52 £		
Total UK tax deducted			total of column above 3L.53 £	
Total non-UK income before tax				total of column above 3L.54 £
Total income from personal funds at Lloyd's				box 3L.17 + box 3L.25 + box 3L.39 + box 3L.54 3L.55 £

Part 2 - Other Lloyd's receipts - see Notes, page LUN 6

■ **Receipts**

● Receipts from Lloyd's Central Fund	3L.56 £	
● Compensation receipts	3L.57 £	
● Other Lloyd's non-syndicate income	3L.58 £	
● Aggregate syndicate profits	3L.58A £	
● Syndicate foreign tax	3L.58B £	Copy this figure to box 3L.76
● Net withdrawal from NSRF	3L.58C £	
● Stop loss recoveries	3L.58D £	
● Repayments of foreign tax previously allowed by deduction	3L.58E £	
● Total other Lloyd's receipts		total of boxes 3L.56 to 3L.58E 3L.59 £
Total Lloyd's incomings		box 3L.55 + box 3L.59 3L.60 £

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Part 3 - Outgoings and syndicate losses - see Notes, page LUN 7

■ **Non-syndicate expenditure and syndicate losses**

● Stop loss premiums	3L.61	£	
● Bank guarantees/letter of credit fees	3L.62	£	
● Aggregate syndicate losses	3L.63	£	
● Lloyd's members associations expenses	3L.64	£	
● Repayments to Central Fund	3L.65	£	
● Personal Quota Share premiums	3L.66	£	
● Estate Protection Plan payments	3L.67	£	
● Interest on loans to fund underwriting	3L.68	£	
● Net transfer to NSRF	3L.68A	£	
● Members' agent profit commission and salaries	3L.69	£	
● Accountancy fees	3L.70	£	
● Other Lloyd's expenses	3L.71	£	
Total Lloyd's outgoings			total of boxes 3L.61 to 3L.71 3L.72 £

Part 4 - Lloyd's Foreign tax - see Notes, page LUN 8

			from box 3L.52
● Foreign tax on personal fund income	3L.73	£	
● US federal income tax	3L.74	£	
● Canadian federal income tax	3L.75	£	
			from box 3L.58B
● Syndicate foreign tax	3L.76	£	
● Additional payments of foreign tax	3L.77	£	
Lloyd's foreign tax pool			total of boxes 3L.73 to 3L.77 3L.78 £
● Refunds of foreign tax for which tax credit relief was given			3L.79 £

Additional information

Part 5 - Summary of net trading profits/allowable losses - see Notes, page LUN9

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

Box numbers 3L.80 and 3L.81 are not used

If total Lloyd's outgoings (box 3L.72) exceed incomings (box 3L.60) , you have made a net loss. Fill in the column headed 'Loss'.

If total Lloyd's outgoings (box 3L.72) are less than incomings (box 3L.60), you have made a net profit. Fill in the column headed 'Profit'.

■ **1997-98 Loss**

	box 3L.72 minus box 3L.60
● Net loss before foreign tax	3L.82 £
	from box 3L.78
● If foreign tax claimed as a deduction	3L.83 £
	box 3L.82 + box 3L.83
● 1997-98 loss	3L.84 £
● Loss offset against other 1997-98 income	3L.85 £
● Loss to carry back	3L.86 £
● Loss to carry forward (that is, allowable loss not claimed in any other way)	3L.87 £

■ **1997-98 Profit**

	box 3L.60 minus box 3L.72
● Net profit	3L.88 £
● Unused Lloyd's trading losses brought forward from earlier years (for use in 1997-98)	3L.89 £
	from box 3L.78
● If foreign tax claimed as a deduction	3L.90 £
	box 3L.88 minus (box 3L.89 and box 3L.90)
Total taxable profits from membership of Lloyd's	3L.91 £

Part 6 - Class 4 National Insurance Contributions - see Notes, page LUN10

Tick this box if exception or deferment applies 3L.92

● Adjustment to profit chargeable to NICs	3L.93 £
● Class 4 NIC due	3L.94 £

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.