

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

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

| | Country A | tick box if income is unremittable ▼ | Amount before tax B | UK tax C | Foreign tax D | Amount chargeable E | tick box to claim tax credit relief ▼ | |
|---|--------------|---|------------------------|-----------------------|------------------|------------------------|--|---|
| Dividends, interest and other savings income taxable on the remittance basis - see Notes, page FN2 | | | £ | £ | £ | £ | | |
| | | | £ | £ | £ | £ | | |
| | | | £ | £ | £ | £ | | |
| | | | £ | £ | £ | £ | | |
| | | | £ | £ | £ | £ | | |
| Pensions - see Notes, page FN5 | | | £ | £ | £ | £ | | |
| | | | £ | £ | £ | £ | | |
| | | | £ | £ | £ | £ | | |
| Social security benefits - see Notes, page FN6 | | | £ | £ | £ | £ | | |
| | | | £ | £ | £ | £ | | |
| | | | £ | £ | £ | £ | | |
| Income from land and property IMPORTANT - see Notes, page FN6 | | | £ | £ | £ | £ | | |
| Income received by an overseas trust, company, and other entity (excluding dividends) - see Notes, page FN10 | | | £ | £ | £ | £ | | |
| | | | £ | £ | £ | £ | | |
| | | | £ | £ | £ | £ | | |
| | | | £ | £ | £ | £ | | |
| | | | | total of column above | | | total of column above | |
| | | | | 6.3 | £ | | 6.4 | £ |
| Dividend income received by an overseas trust, company or other entity - see Notes, page FN10 | | | £ | £ | £ | £ | | |
| | | | £ | £ | £ | £ | | |
| | | | £ | £ | £ | £ | | |
| | | | £ | £ | £ | £ | | |
| | | | | total of column above | | | total of column above | |
| | | | | 6.3A | £ | | 6.4A | £ |
| ● Disposals of holdings in offshore funds, income from non-resident trusts and benefits received from overseas trusts, companies and other entities - see Notes, page FN10. | | | | | | 6.5 | £ | |
| Tick box 6.5A if you are omitting income from boxes 6.4, 6.4A or 6.5 - see Notes, page FN11. | | | | | | 6.5A | | |
| ● Gains on foreign life insurance policies etc. | | Number of years | Tax treated as paid | | Gains(s) | | | |
| | | 6.6 | 6.7 | £ | 6.8 | £ | | |



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

See Notes, page FN13

| 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 tax credit relief | Country A | Foreign tax D | Amount chargeable E <small>tick box to claim tax credit relief</small> | |
|---|--------------|------------------|---|--|
| | | £ | £ | |
| | | £ | £ | |
| | | £ | £ | |
| | | £ | £ | |
| | | £ | £ | |
| | | £ | £ | |
| | | £ | £ | |
| | | £ | £ | |
| | | £ | £ | |
| | | £ | £ | |

● If you are calculating your tax, enter the total tax credit relief on your income in box 6.9

Tax credit relief for foreign tax paid on chargeable gains reported on your Capital Gains Pages

See Notes, page FN14

| 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 tax credit relief</small> | |
|-------------------------------|-----------------------------------|--|--|--|--|
| £ | days | £ | days | £ | |
| £ | days | £ | days | £ | |
| £ | days | £ | days | £ | |
| £ | days | £ | days | £ | |
| £ | days | £ | days | £ | |
| £ | days | £ | days | £ | |
| £ | days | £ | days | £ | |
| £ | days | £ | days | £ | |
| £ | days | £ | days | £ | |
| £ | days | £ | days | £ | |

● If you are calculating your tax, enter the total tax credit relief on your gains in box 6.10

Additional information

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) **6.30** £

box 6.28 minus 6.29
Copy to column B on Page F2

or *loss to carry forward* (if there is a loss in box 6.27 enter 6.27 plus box 6.29) **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 D 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.

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

total column above
6.33 £

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

Total taxable profits **6.35** £ **6.36** £ **6.37** £

Copy to column B on Page F2

Copy to column D on Page F2

Copy to column E on Page F2

or *loss to carry forward* **6.38** £

Additional information