

Foreign savings income taxable on the remittance basis and foreign income from overseas pensions or social security benefits, from land and property abroad, chargeable premiums 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 foreign 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 foreign 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, pages FN6 to FN10			£	£	£	£	
			£	£	£	£	
■ Chargeable premiums			£	£	£	£	
			£	£	£	£	
■ 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 FN11.						6.5	£
Tick box 6.5A if you are omitting income from boxes 6.4, 6.4A or 6.5 - see Notes, pages FN11 and FN12.						6.5A	<input type="checkbox"/>
● Gains on foreign life insurance policies etc. - see Notes page FN12.		6.6	Number of years	<input type="text"/>	Tax treated as paid	6.7	£ <input type="text"/>
						6.8	£ <input type="text"/>



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

See Notes, page FN14

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

- If you are calculating your tax, enter the total foreign tax credit relief on your income in box 6.9 - see Notes, pages FN15 and FN16.

6.9 £

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

See Notes, page FN15

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 foreign tax credit relief ▼</small>	
£	days	£	days	£	
£	days	£	days	£	
£	days	£	days	£	
£	days	£	days	£	
£	days	£	days	£	
£	days	£	days	£	

- If you are calculating your tax, enter the total foreign tax credit relief on your gains in box 6.10 - see Notes, page FN15.

6.10 £

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

Fill in one Page F4 if:

- you have only **one** overseas let property, or
- you have more than one but all your overseas let properties are in the same country **and** all the income is remittable, or
- you have more than one and they are in different countries **but** there has been **no foreign tax deducted** from any of the income **and** all the income is remittable.

If any of the income is unremittable or your overseas let properties are in different countries and some foreign tax has been deducted you must fill in a copy of Page F4 for each property letting. (Take copies of Page F4 before you start or ask the Orderline for more copies of the Foreign Pages.) Please put your name and tax reference next to the address box on each copy.

If you are using Page F4 to return income from more than one property please use the address box below for the first property and the 'Additional information' box, box 6.39 on Page F5 for the addresses of your other overseas let properties.

Address of property

Postcode

• Income - total rents and other receipts (excluding chargeable premiums) **6.11** £

• Tick box 6.11A if box 6.11 contains income from more than one property **6.11A**

• Tick box 6.11B if the income in box 6.11 is unremittable. **6.11B**

Expenses - see Notes, page FN7

• Rent, rates, insurance, etc	6.12 £	total boxes 6.12 to 6.17
• Repairs, maintenance and renewals	6.13 £	
• Finance charges, including interest	6.14 £	
• Legal and professional costs	6.15 £	
• Costs of services provided	6.16 £	
• Other expenses	6.17 £	

Net profit (or loss) - enter loss in brackets **6.19** £ box 6.11 minus 6.18

Tax adjustments - see Notes, page FN9

• Private use proportions	6.20 £	box 6.20 + box 6.21
• Balancing charges	6.21 £	

• Capital allowances	6.23 £	box 6.23 + box 6.24
• Tick box 6.23A if box 6.23 includes enhanced capital allowances for environmentally friendly expenditure	6.23A	
• 10% wear and tear	6.24 £	

Adjusted profit (if loss, enter '0' here, and enter loss in box 6.27) **6.26** £ box 6.19 + box 6.22 minus box 6.25

Adjusted loss (if you have entered '0' in box 6.26) **6.27** £ box 6.19 + box 6.22 minus box 6.25

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 and is more than box 6.29) **6.30** £

box 6.28 minus 6.29

Copy to column B on Page F2

or loss to carry forward (if box 6.28 is a profit but less than box 6.29, enter box 6.29 minus box 6.28, or, if box 6.28 is a loss, enter box 6.28 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. Exclude any unremittable income from the 'Taxable profit or loss' column.

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** £

6.39 Additional information