



Your name

Your Unique Taxpayer Reference (UTR)

## Filling in the 'Foreign' pages

The 'Foreign notes' explain how to give details of your foreign income and gains on these pages. To get notes and helpsheets that will help you fill in this form, go to [www.gov.uk/taxreturnforms](https://www.gov.uk/taxreturnforms)

- Page F 1 covers unremittable income and the claim to Foreign Tax Credit Relief.
- Pages F 2 and F 3 are for foreign savings income such as interest, dividends, pensions and social security benefits and income received by a person abroad. If you fill in any of columns A, B or C on page F 2, make sure you also consider columns D, E and F on page F 3.
- Pages F 4 and F 5 are for foreign property income.
- Page F 6 is for claiming Foreign Tax Credit Relief on income and capital gains included elsewhere on your tax return, and for entering other overseas income, gains from offshore funds and gains on foreign life insurance policies.

## Unremittable income

- 1 If you were unable to transfer any of your overseas income to the UK, put 'X' in the box – and give details in the 'Any other information' box on your tax return or on a separate sheet**

☐

## Foreign Tax Credit Relief

If foreign tax was taken off your foreign income you may be able to claim Foreign Tax Credit Relief. Please read the 'Foreign notes' to see if you can claim the relief and how you should make the claim.

If you're calculating your tax bill you may also want to calculate your Foreign Tax Credit Relief. If you do, use the Working Sheet provided with Helpsheet 263, 'Relief for Foreign Tax paid' and fill in box 2.

- 2 If you're calculating your tax, enter the total Foreign Tax Credit Relief on your income**

£

## Income from overseas sources

If you have income from overseas savings, foreign dividends, remitted foreign savings or dividend income, overseas pensions or benefits, separate row for each source of income or country and check the relevant Double Taxation Treaty for any limits to the relief you can claim. sheet giving the same information as below. All entries should be in UK pounds.

| A Country or territory code                                                                                             | B Amount of income arising or received before any tax taken off                                                                                                                                                     | C Foreign tax taken off or paid                                                                                                                                                                                     |
|-------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Interest and other income from overseas savings</b>                                                                  |                                                                                                                                                                                                                     |                                                                                                                                                                                                                     |
| <input type="text"/> <input type="text"/> <input type="text"/>                                                          | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| <input type="text"/> <input type="text"/> <input type="text"/>                                                          | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| <input type="text"/> <input type="text"/> <input type="text"/>                                                          | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| <b>Dividends from foreign companies</b>                                                                                 |                                                                                                                                                                                                                     |                                                                                                                                                                                                                     |
| <input type="text"/> <input type="text"/> <input type="text"/>                                                          | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| <input type="text"/> <input type="text"/> <input type="text"/>                                                          | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| <input type="text"/> <input type="text"/> <input type="text"/>                                                          | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| <b>Remitted foreign savings income</b>                                                                                  |                                                                                                                                                                                                                     |                                                                                                                                                                                                                     |
| <input type="text"/> <input type="text"/> <input type="text"/>                                                          | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| <b>Remitted foreign dividend income</b>                                                                                 |                                                                                                                                                                                                                     |                                                                                                                                                                                                                     |
| <input type="text"/> <input type="text"/> <input type="text"/>                                                          | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| <b>Overseas pensions, social security benefits and royalties</b>                                                        |                                                                                                                                                                                                                     |                                                                                                                                                                                                                     |
| <input type="text"/> <input type="text"/> <input type="text"/>                                                          | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| <b>Dividend income received by a person abroad – read Helpsheet 262.</b>                                                |                                                                                                                                                                                                                     |                                                                                                                                                                                                                     |
| If you're omitting income from this section because you're claiming an exemption, see box 46                            |                                                                                                                                                                                                                     |                                                                                                                                                                                                                     |
| <input type="text"/> <input type="text"/> <input type="text"/>                                                          | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| <b>All other income received by a person abroad and any remitted 'ring fenced' foreign income – read Helpsheet 262.</b> |                                                                                                                                                                                                                     |                                                                                                                                                                                                                     |
| If you're omitting income from this section because you're claiming an exemption, see box 46                            |                                                                                                                                                                                                                     |                                                                                                                                                                                                                     |
| <input type="text"/> <input type="text"/> <input type="text"/>                                                          | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |

or income, dividends received by an overseas trust, company or other person abroad, fill in the columns on these 2 pages. Use a Please refer to the 'Foreign notes' to find the country or territory codes that you require. If there are not enough rows, attach a separate

| D Special Withholding Tax and any UK tax taken off                                                                                                                                           | E To claim Foreign Tax Credit Relief, put 'X' in the box | F Taxable amount – if you're claiming Foreign Tax Credit Relief, copy column B here. If not, enter column B minus column C |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|
| Interest and other income from overseas savings continued                                                                                                                                    |                                                          |                                                                                                                            |
| £                                                                                                                                                                                            |                                                          | £                                                                                                                          |
| £                                                                                                                                                                                            |                                                          | £                                                                                                                          |
| £                                                                                                                                                                                            |                                                          | £                                                                                                                          |
| 3 Total of column above                                                                                                                                                                      |                                                          | 4 Total of column above                                                                                                    |
| £                                                                                                                                                                                            |                                                          | £                                                                                                                          |
| Dividends from foreign companies continued                                                                                                                                                   |                                                          |                                                                                                                            |
| £                                                                                                                                                                                            |                                                          | £                                                                                                                          |
| £                                                                                                                                                                                            |                                                          | £                                                                                                                          |
| £                                                                                                                                                                                            |                                                          | £                                                                                                                          |
| 5 Total of column above                                                                                                                                                                      |                                                          | 6 Total of column above                                                                                                    |
| £                                                                                                                                                                                            |                                                          | £                                                                                                                          |
| Remitted foreign savings income continued                                                                                                                                                    |                                                          |                                                                                                                            |
| 7.1 £                                                                                                                                                                                        |                                                          | 7.2 £                                                                                                                      |
| Remitted foreign dividend income continued                                                                                                                                                   |                                                          |                                                                                                                            |
| 7.3 £                                                                                                                                                                                        |                                                          | 7.4 £                                                                                                                      |
| Amount in box 7.4 subject to dividend tax credit                                                                                                                                             |                                                          |                                                                                                                            |
| 7.5 £                                                                                                                                                                                        |                                                          |                                                                                                                            |
| Overseas pensions, social security benefits and royalties continued                                                                                                                          |                                                          |                                                                                                                            |
| 8 £                                                                                                                                                                                          |                                                          | 9 £                                                                                                                        |
| Dividend income received by a person abroad continued                                                                                                                                        |                                                          |                                                                                                                            |
| 10 £                                                                                                                                                                                         |                                                          | 11 £                                                                                                                       |
| All other income received by a person abroad and any remitted 'ring fenced' foreign income continued                                                                                         |                                                          |                                                                                                                            |
| 12 £                                                                                                                                                                                         |                                                          | 13 £                                                                                                                       |
| Amount of residential property income or restricted finance costs associated with income in box 13 for calculating relief for residential finance costs – use the Working Sheet in the notes |                                                          |                                                                                                                            |
| Unused residential property finance costs brought forward                                                                                                                                    |                                                          |                                                                                                                            |
| 13.1 £                                                                                                                                                                                       |                                                          |                                                                                                                            |
| 13.2 £                                                                                                                                                                                       |                                                          |                                                                                                                            |

## Income from land and property abroad

If you have income from furnished holiday accommodation in a European Economic Area (EEA) country, please enter the details on page F 5.  
If you only have one overseas let property, or you have more than one but they're all in the same country, you can just complete these pages.  
If you have overseas let properties in more than one country and if any foreign tax has been taken off one or more of those properties, take

### Income and expenses

|                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>14</b> Total rents and other receipts (excluding taxable premiums for the grant of a lease)<br>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <b>16</b> Premiums paid for the grant of a lease<br>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>                                                                                                                                                                      |
| <b>14.1</b> Property income allowance – read the notes<br>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>                                         | <b>17</b> Allowable property expenses (rent, repairs, legal fees, cost of services provided) – enter the total amount<br>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>                                                                                                 |
| <b>14.2</b> If you've used traditional accounting rather than cash basis to calculate your income and expenses, put 'X' in the box<br><input type="text"/>                                                                                                                                                            | <b>18</b> Net profit or loss (box 14 + box 16 minus box 17) – if this is a negative figure (a loss) put a minus sign in the box<br>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| <b>15</b> Number of overseas let properties<br><input type="text"/> <input type="text"/>                                                                                                                                                                                                                              | <b>19</b> Private use adjustment<br>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>                                                                                                                                                                                      |
|                                                                                                                                                                                                                                                                                                                       | <b>20</b> Balancing charges<br>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>                                                                                                                                                                                           |

### Summary of income from land and property abroad

If you've filled in any of boxes 14 to 24.2, enter the details below. Please note that boxes 21 to 24.2 are on page F 5.

| A Country or territory code                                    | B Adjusted profit or loss (from box 24)                                                                                                                                                                                                                                                              | C Foreign tax taken off or paid                                                                                                                                                                                                                    |
|----------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="text"/> <input type="text"/> <input type="text"/> | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>                                                                                  | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>                                |
| <input type="text"/> <input type="text"/> <input type="text"/> | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>                                                                                  | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>                                |
| <input type="text"/> <input type="text"/> <input type="text"/> | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>                                                                                  | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>                                |
| <input type="text"/> <input type="text"/> <input type="text"/> | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>                                                                                  | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>                                |
| <input type="text"/> <input type="text"/> <input type="text"/> | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>                                                                                  | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>                                |
|                                                                | <b>25</b> Total of column above<br>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>                                               |                                                                                                                                                                                                                                                    |
|                                                                | <b>26</b> Total loss brought forward from earlier years<br>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>                       |                                                                                                                                                                                                                                                    |
|                                                                | <b>27</b> Total taxable profits (if box 25 minus box 26 is a positive amount)<br>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <b>28</b> Total foreign tax<br>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| <b>Losses</b>                                                  |                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                    |
|                                                                | <b>31</b> Loss set off against total income<br>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>                                   |                                                                                                                                                                                                                                                    |
|                                                                | <b>32</b> Total loss to carry forward to the following year<br>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>                   |                                                                                                                                                                                                                                                    |

UKP 1 of the 'UK property' pages, not on the 'Foreign' pages – please read the notes.  
Fill in a single summary section for all the properties.  
a copy of these pages and fill in boxes 14 to 24.2 for each property. Fill in a single summary section for all the properties.

## Calculating profits and losses for tax purposes

[illegible]

| D UK tax taken off |                      | E To claim Foreign Tax Credit Relief put 'X' in the box | F Taxable amount |                      |
|--------------------|----------------------|---------------------------------------------------------|------------------|----------------------|
| £                  | <input type="text"/> | <input type="text"/>                                    | £                | <input type="text"/> |
| £                  | <input type="text"/> | <input type="text"/>                                    | £                | <input type="text"/> |
| £                  | <input type="text"/> | <input type="text"/>                                    | £                | <input type="text"/> |
| £                  | <input type="text"/> | <input type="text"/>                                    | £                | <input type="text"/> |
| £                  | <input type="text"/> | <input type="text"/>                                    | £                | <input type="text"/> |

  

|    |                       |   |                      |
|----|-----------------------|---|----------------------|
| 29 | Total of column above | £ | <input type="text"/> |
|----|-----------------------|---|----------------------|

  

|    |                      |   |                      |
|----|----------------------|---|----------------------|
| 30 | Total taxable amount | £ | <input type="text"/> |
|----|----------------------|---|----------------------|

## Foreign tax paid on employment, self-employment and other income

If you're claiming Foreign Tax Credit Relief on income included elsewhere in your tax return, fill in the columns below and say in the 'Any other information' box (on page TR 7) where on your tax return this income is included. The country or territory codes are shown in the 'Foreign notes'. Make sure that the foreign tax being claimed is the 'minimum' due under the laws of the foreign country after all deductions, exemptions, reliefs and allowances have been claimed.

| A Country or territory code                                    | C Foreign tax paid                                                                                                                                                        | E To claim Foreign Tax Credit Relief put 'X' in the box | F Taxable amount                                                                                                                                                          |
|----------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="text"/> <input type="text"/> <input type="text"/> | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="text"/>                                    | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| <input type="text"/> <input type="text"/> <input type="text"/> | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="text"/>                                    | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| <input type="text"/> <input type="text"/> <input type="text"/> | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="text"/>                                    | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| <input type="text"/> <input type="text"/> <input type="text"/> | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="text"/>                                    | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |

## Capital gains – Foreign Tax Credit Relief and Special Withholding Tax

If you've filled in the 'Capital gains summary' pages and you've paid foreign tax on those gains, and you want to claim Foreign Tax Credit Relief for the foreign tax, fill in box 33 and boxes 37 to 40. Do not include these amounts in box 2 on page F 1.

|                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>33 Amount of chargeable gain under UK rules</b><br>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>          | <b>37 Foreign tax paid</b><br>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>                         |
| <b>34 Number of days over which UK gain accrued</b><br><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>                                                                          | <b>38 To claim Foreign Tax Credit Relief put 'X' in the box</b><br><input type="text"/>                                                                                                                                         |
| <b>35 Amount of chargeable gain under foreign tax rules</b><br>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <b>39 Total Foreign Tax Credit Relief on gains</b><br>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| <b>36 Number of days over which foreign gain accrued</b><br><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>                                                                     | <b>40 Special Withholding Tax</b><br>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>                  |

## Other overseas income and gains

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>41 Gains on disposals of holdings in offshore funds (excluding the amounts entered in box 13) and discretionary income from non-resident trusts – enter the amount of the gain or payment</b><br>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>43 Gains from foreign life insurance policies, capital redemption policies and life annuity contracts (excluding the amounts entered in box 13) – enter the amount of the gain</b><br>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>                                                              |
| <b>42 If you've received a benefit from a person abroad, or you're chargeable on a benefit received by you, a close family member, or you're the recipient of an onward gift that is matched to protected foreign source income, enter the value of the payment. If you're omitting income from this section because you're claiming an exemption, see box 46. If you're the settlor or close family member of the settlor and you've received, or are treated as having received, a benefit from a trustee of the settlement, or you're the recipient of an onward gift, and the benefit or onward gift does not exceed the settlement's available protected income, enter the amount treated as your income. Include full details in the 'Any other information' box on your tax return – read the notes</b><br>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <b>44 Number of years</b><br><input type="text"/> <input type="text"/>                                                                                                                                                                                                                                                                                                                                                          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>45 Tax treated as paid</b><br>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>                                                                                                                                                                                                                      |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>46 If you've omitted income from boxes 11, 13 and 42 because you're claiming an exemption in relation to a transfer of assets, enter the total amount omitted (and give full details in the 'Any other information' box on your tax return)</b><br>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |