



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. You can use these pages to make a claim under the foreign income and gains (FIG) regime. To get notes and helpsheets that will help you fill in this form, go to 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 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.
- Pages F 6 and F 7 are 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.
- Page F 8 is a continuation for other overseas income and gains, and for claiming Foreign Tax Credit Relief on employment, self-employment and other income included elsewhere on your tax return.

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**

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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 Helpsheets 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 income, overseas pensions or benefits, or income, dividends row for each source of income or country and check the relevant Double Taxation Treaty for any limits to the relief you can claim. Please giving the same information as below. All entries should be in UK pounds.

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

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

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
£		£
		4.1 Total claimed under the FIG regime
		£
Dividends from foreign companies continued		
£		£
£		£
£		£
5 Total of column above		6 Total of column above
£		£
		6.1 Total claimed under the FIG regime
		£
Remitted foreign income excluding dividends continued		
7.1 £		7.2 £
Remitted foreign dividend 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 £
		9.1 Total claimed under the FIG regime
		£
Dividend income received by a person abroad continued		
10 £		11 £
		11.1 Total claimed under the FIG regime
		£
All other income received by a person abroad and any remitted 'ring fenced' foreign income continued		
12 £		13 £
		13.0 Total claimed under the FIG regime
		£
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		
		13.1 £
Unused residential property finance costs brought forward		
		13.2 £

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 a

[illegible]

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.

[illegible]

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.

**21 Capital allowances for equipment and vehicles
(but not for furnished residential lettings)**

21.1 Zero-emission car allowance

Box 22 is not in use

22.1 The Structures and Buildings Allowance

22.2 Electric charge-point allowance

23 Costs of replacing domestic items (for residential lettings only)

24 Adjusted profit or loss for the year (boxes 18 to 20) minus (boxes 21 to 23) – if you're claiming property income allowance (box 14 + box 16 + box 20 minus box 14.1)

24.1 Residential property finance costs

24.2 Unused residential property finance costs brought forward

D UK tax taken off

£								
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E To claim Foreign Tax Credit Relief put 'X' in the box

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F Taxable amount

£								
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29 Total of column above

30 Total taxable amount

30.1 Total claimed under the FIG regime

£								
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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.

Other overseas income and gains continuedSA106 2026

Other overseas income and gains

Boxes 41 and 42 are not in use

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

£

44 Number of years

45 Tax treated as paid

£

46 If you've omitted income from boxes 11, 13 or 58 to 61 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)

£

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

47 £

Amount of overseas residential property income or restricted finance costs for non-resident trust for residential finance costs

Unused overseas residential property finance costs brought forward in relation to box 48

48 £

48.1 Total claimed under the FIG regime

£

49 £

49.1 £

Savings income arising in non-resident settlor interested trusts continued

50 £

51 £

51.1 Total claimed under the FIG regime

£

Dividend income arising in non-resident settlor interested trusts continued

52 £

53 £

53.1 Total claimed under the FIG regime

£

Discretionary income from non-settlor interested non-resident trusts

54 £

54.1 Total claimed under the FIG regime

£

Capital sums paid to settlor by trustees of non-resident trusts

55 £

55.1 Total claimed under the FIG regime

£

Gains on disposal of holdings in offshore fund – excluding amounts in box 13

56 £

56.1 Total claimed under the FIG regime

£

Non-trade income – excluding the amounts in box 13

57 £

57.1 Total claimed under the FIG regime

£

Other overseas income and gains continued

58 Benefits received by non-transferors from a person abroad in the year taxable under the Transfer of Assets Abroad (ToAA) legislation – if you're omitting income from this section because you're claiming an exemption, see box 46 £	61 Benefits chargeable on you under the Onward Gifts rules taxable under ToAA – if you're omitting income from this section because you're claiming an exemption, see box 46 £
58.1 Amount claimed under the FIG regime £	61.1 Amount claimed under the FIG regime £
59 Benefits received by transferor in the year from a person abroad matched to Transitionally Protected Income (TPI) or Protected Foreign Source Income (PFSI) taxable under ToAA – if you're omitting income from this section because you're claiming an exemption, see box 46 £	62 Benefits received by settlor in the year from a settlement matched to Transitional Trust Income (TTI) or Protected Foreign Source Income (PFSI) taxable under settlements £
59.1 Amount claimed under the FIG regime £	62.1 Amount claimed under the FIG regime £
60 Benefits chargeable on you under the Close Family Member rules taxable under ToAA – if you're omitting income from this section because you're claiming an exemption, see box 46 £	63 Benefits received by close family member of the settlor in the year from a settlement matched to Transitional Trust Income (TTI) or Protected Foreign Source Income (PFSI) taxable under settlements £
60.1 Amount claimed under the FIG regime £	63.1 Amount claimed under the FIG regime £
	64 Benefits chargeable on you under the Onward Gifts rules taxable under settlements £
	64.1 Amount claimed under the FIG regime £

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
	£		£
	£		£
	£		£
	£		£