

Tax year 6 April 2011 to 5 April 2012

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. If you need more help please contact us or go to **www.hmrc.gov.uk**

- 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.
- 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

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	1 If you were unable to transfer any of your overseas
	income to the UK, put 'X' in the box - read page FN 3 of
	the notes 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. Read pages FN 3 and FN 4 of the *notes* to see if you can claim the relief and how you should make the claim.

If you are calculating your tax bill you may also want to calculate your Foreign Tax Credit Relief. If you do, use the Working Sheet provided in Helpsheet 263 *Calculating Foreign Tax Credit Relief on income* and fill in box 2.

2 If you are calculating your tax, enter the total
Foreign Tax Credit Relief on your income
£

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Income from overseas sources

If you have income from overseas savings, foreign dividends, overseas pensions or benefits, or income, dividends received by an overseas of income or country. The country or territory codes are on pages FN 19 to FN 21 of the *Foreign notes*. If there are not enough rows,

om overseas savings	
£	£
£	£
£	£
£	£
E CONTRACTOR OF THE STATE OF TH	£
	£
	£
£	£
£	£
£	£
£	£
urity benefits and royalties, etc read pages FN 9 to	o FN 11 of the notes
£	£
£	£
a person abroad – read Helpsheet 262	
m this section because you are claiming an exemption	n, see box 46
£	£
a person abroad and any remitted 'ring fenced' for	
m tnis section decause vou are claiming an exemptioi	1, See DOX 46
	f f f f f f f f f f f f f f f f f f f

trust, company or other person abroad, fill in the columns on these two pages. Use a separate row for each source attach a schedule giving the same information as below. **All entries should be in sterling.**

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 are claiming Foreign Tax Credit Relief, copy column B here. If not, enter column B minus column C
£		£
£		£
£		£
£		£
£		£
3 Total of column above		4 Total of column above
£		£
£		£
£		£
£		£
£		£
£		£
£		£
5 Total of column above		6 Total of column above
£ E		£
		7 Amount included in box 6 that does not qualify for UK tax credit – read page FN 9 of the notes
		£
£		£
£		£
8 Total of column above		9 Total of column above
£		£
o £		11 £
2 £		13 £

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

If you have overseas let properties in more than one country, or if any foreign tax has been taken off, take a copy of these pages and fill have one overseas let property, or you have more than one but they are all in the same country, you can just complete these pages.

Income and expenses

Total rents and other receipts (excluding taxable premiums for the grant of a lease)	Property expenses (rent, repairs, legal fees, cost of services provided) – enter the total amount
15 Number of overseas let properties	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
Premiums paid for the grant of a lease	£ • 0 0

Summary

If you have filled in any of boxes 14 to 24, enter the details below.

A Country or territory code	B Adjusted profit or loss (from box 24)	C Foreign tax taken off or paid
	£	£
	£	£
	£	£
	£	£
	£	£
	25 Total of column above	
	Total loss brought forward from earlier years	
	27 Total taxable profits (if box 25 minus box 26 is a positive amount)	28 Total foreign tax
	Losses	£
	Loss set off against total income - read page FN 15 of the notes	
	Total loss to carry forward to the following year - read page FN 15 of the notes	

on the UK property pages, not on the Foreign pages - see page FN 11 of the notes.

in the *Income and expenses* section and the *Calculating profits and losses for tax purposes* section for each let property. If you only Fill in one summary section for all the properties.

Calculating profits and losses for tax purposes

Calculating profits and t	osses for tax purposes	
19 Private use adjustment – rea	od page FN 12 of the notes 22	Landlord's energy saving allowance
Balancing charges - read page	ge FN 13 of the notes 23	10% wear and tear allowance (for furnished residential lettings only)
Capital allowances for equip (but not for furnished reside		Adjusted profit or loss for the year (box 18 + box 19 + box 20 minus (boxes 21 to 23))
D UK tax taken off	E To claim Foreign Tax credit Rel put 'X' in the box	ief F Taxable amount - read page FN 14 of the notes
£	•	£
£		£
t		£
£		£
£		£
29 Total of column above		30 Total taxable amount - read page FN 15 of the notes
£		£

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

If you are 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 6) where on your tax return this income is included. The country or territory codes are on pages FN 19 to FN 21 of the *Foreign notes*.

A Country or territory code	C Foreign tax paid	E To claim Foreign Tax Credit Relief put 'X' in the box	F Taxable amount - read page FN 15 of the notes
	£		£
	£		£
	<u>t</u>		
f you have completed t	preign Tax Credit Relief and the Capital gains summary pages and you for the foreign tax, fill in boxes 33 to 4	ı have paid foreign tax	_
Amount of charge	able gain under UK rules	Foreign tax pai	d
Number of days o	ver which UK gain accrued	38 To claim Foreig	n Tax Credit Relief, put 'X' in the box
Amount of charge	able gain under foreign tax rules	39 Total Foreign T	ax Credit Relief on gains
36 Number of days o	ver which foreign gain accrued	40 Special Withho	lding Tax
Other overseas in	ncome and gains		
(excluding the am discretionary inco	of holdings in offshore funds ounts entered in box 13) and me from non-resident trusts tof the gain or payment	44 Number of year 45 Tax treated as	paid – read page FN 17 of the notes
enter the value or	ed a benefit from a person abroad, payment received - if you are om this section because you are tion, see box 46	because you ar transfer of asse	itted income from boxes 11, 13 and 42 re claiming an exemption in relation to a ets, enter the total amount omitted details in the 'Any other information' box surn)
	ife insurance policies, etc. (excluding red in box 13) - enter the amount of	£	

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