



HM Revenue
& Customs

Tax Return 2025

Tax year 6 April 2024 to 5 April 2025 (2024–25)

NINO

Employer reference

Date

HM Revenue and Customs office address

Issue address

Telephone

For
Reference

Your tax return

This notice requires you, by law, to make a return of your taxable income and capital gains, and any documents requested, for the year from 6 April 2024 to 5 April 2025

Deadlines

We must receive your tax return by these dates:

- if you're using a paper return – by 31 October 2025 (or 3 months after the date of this notice if that's later)
- if you're filing a return online – by 31 January 2026 (or 3 months after the date of this notice if that's later)

If your return is late you'll be charged a £100 penalty.

If your return is more than 3 months late, you'll be charged daily penalties of £10 a day.

If you pay late you'll be charged interest and a late payment penalty.

Most people file online

It's quick and easy to file online. Get started by typing www.gov.uk/log-in-file-self-assessment-tax-return into your internet browser address bar to go directly to our official website.

Do not use a search website to find HMRC services online.

If you have not sent a tax return online before, why not join the 97% of people who already do it online? It's easy, secure and available 24 hours a day and you can also sign up for email alerts and online messages to help you manage your tax affairs.

To file on paper, please fill in this form using the following rules:

- enter your figures in whole pounds – ignore the pence
- round down income and round up expenses and tax paid, it is to your benefit
- if a box does not apply, please leave it blank – do not strike through empty boxes or write anything else

Starting your tax return

Before you start to fill it in, look through your tax return to make sure there is a section for all your income and claims – you may need some separate supplementary pages (see page TR 2 and the Tax Return notes).

For help filling in this form, go to www.gov.uk/taxreturnforms and read the notes and helpsheets.

Your personal details

1 Your date of birth – it helps get your tax right

DD MM YYYY

2 Your name and address – if it is different from what is on the front of this form, please write the correct details underneath the wrong ones and put the date you changed address below DD MM YYYY

3 Your phone number

4 Your National Insurance number – leave blank if the correct number is shown above

What makes up your tax return

To make a complete return of your taxable income and gains for the year to 5 April 2025 you may need to complete some separate supplementary pages. Answer the following questions by putting 'X' in the 'Yes' or 'No' box.

1 Employment

Were you an employee, director, office holder or agency worker in the year to 5 April 2025? Please read the notes before answering. Fill in a separate 'Employment' page for each employment, directorship and so on. On each 'Employment' page you complete, enter any other payments, expenses or benefits related to that employment. Say how many 'Employment' pages you are completing in the 'Number' box below.

Yes ☒ No ☐ Number

2 Self-employment

If you worked for yourself (on your 'own account' or in self-employment) in the year to 5 April 2025, read the notes to decide if you need to fill in the 'Self-employment' pages. You may not need to if this income is up to £1,000.

Do you need to fill in the 'Self-employment' pages?

Fill in a separate 'Self-employment' page for each business.

On each 'Self-employment' page you complete, enter any payments or expenses related to that business. Say how many businesses you had in the 'Number' box below. (Answer 'Yes' if you were a 'Name' at Lloyd's.)

Yes ☐ No ☒ Number

3 Partnership

Were you in a partnership? Fill in a separate 'Partnership' page for each partnership you were a partner in and say how many partnerships you had in the 'Number' box below.

Yes ☐ No ☒ Number

4 UK property

If you received income from UK property (including rents and other income from land you own or lease out), read the notes to decide if you need to fill in the 'UK property' pages. You may not need to if this income is up to £1,000.

Do you need to fill in the 'UK property' pages?

Yes ☐ No ☒

5 Foreign

If you:

- were entitled to any foreign income
- have, or could have, received (directly or indirectly) income, or a capital payment or benefit from a person abroad as a result of any transfer of assets
- want to claim relief for foreign tax paid

read the notes to decide if you need to fill in the 'Foreign' pages. You may not need to if your only foreign income was from land and property abroad up to £1,000.

Do you need to fill in the 'Foreign' pages?

Yes ☒ No ☐

6 Trusts etc

Did you receive, or are you treated as having received, income from a trust, settlement or the residue of a deceased person's estate? This does not include cash lump sums/transfer of assets, otherwise known as capital distributions, received under a will.

Yes ☐ No ☒

7 Capital Gains Tax summary

If you sold or disposed of any assets (for example, stocks, shares, land and property, a business), or had any chargeable gains, read the notes to decide if you have to fill in the 'Capital Gains Tax summary' page. If you do, you must also provide separate computations.

Do you need to fill in the 'Capital Gains Tax summary' page and provide computations?

Yes ☐ No ☒ Computation(s) provided ☐

8 Residence, remittance basis etc

Were you, for all or part of the year to 5 April 2025, one or more of the following:

- not resident
- not domiciled in the UK and claiming the remittance basis
- dual resident in the UK and another country?

Yes ☐ No ☒

9 Additional information

Some less common kinds of income and tax reliefs, for example, Married Couple's Allowance, Life insurance gains, chargeable event gains, Seafarer's Earnings Deduction and details of disclosed tax avoidance schemes, should be returned on the 'Additional information' pages.

Do you need to fill in the 'Additional information' pages?

Yes ☐ No ☒

If you need more pages

If you answered 'Yes' to any of questions 1 to 9, please check to see if within this return, there's a page dealing with that kind of income or gain. If there's not, you'll need separate supplementary pages.

Do you need to get and fill in separate supplementary pages?

Yes ☒ No ☐

If 'Yes', go to www.gov.uk/taxreturnforms to download them.

Tax reliefs

Paying into registered pension schemes and overseas pension schemes

Do not include payments you make to your employer's pension scheme which are deducted from your pay before tax or payments made by your employer. If your contributions and other pension inputs are more than the Annual Allowance, you should also fill in boxes 10 to 12 on page Ai 4 of the 'Additional information' pages.

<p>1 Payments to registered pension schemes where basic rate tax relief will be claimed by your pension provider (called 'relief at source'). Enter the payments and basic rate tax</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>1.1 Total of any 'one-off' payments in box 1</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>2 Payments to a retirement annuity contract where basic rate tax relief will not be claimed by your provider</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>	<p>3 Payments to your employer's scheme which were not deducted from your pay before tax – this will be unusual - read the notes</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>4 Payments to an overseas pension scheme, which is not UK-registered, which are eligible for tax relief and were not deducted from your pay before tax</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>
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Charitable giving

<p>5 Gift Aid payments made in the year to 5 April 2025</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>6 Total of any 'one-off' payments in box 5</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>7 Gift Aid payments made in the year to 5 April 2025 but treated as if made in the year to 5 April 2024</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>	<p>8 Gift Aid payments made after 5 April 2025 but to be treated as if made in the year to 5 April 2025</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>9 Value of qualifying shares or securities gifted to charity</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>10 Value of qualifying land and buildings gifted to charity</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p style="text-align: center; border: 1px solid black; padding: 5px;">Boxes 11 and 12 are not in use</p>
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Blind Person's Allowance

<p>13 If you're registered blind, or severely sight impaired, and your name is on a local authority or other register, put 'X' in the box</p> <p><input type="checkbox"/></p> <p>14 Enter the name of the local authority or other register</p> <p><input type="text"/></p> <p><input type="text"/></p>	<p>15 If you want your spouse's, or civil partner's, surplus allowance, put 'X' in the box</p> <p><input type="checkbox"/></p> <p>16 If you want your spouse, or civil partner, to have your surplus allowance, put 'X' in the box</p> <p><input type="checkbox"/></p>
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Other less common reliefs are on the 'Additional information' pages.

Please read the notes before filling in boxes 1 to 3.

Please read the notes before filling in this section. Only fill in this section if all of the following apply:

- Please read the notes. If your income for the year ended 5 April 2025 was less than £12,570 you can transfer £1,260 of your Personal Allowance to your spouse or civil partner to reduce the amount of tax they pay if all of the following apply:

- Fill in this section if you want to make the transfer.**

Do not enter payments on account, or other payments you've made towards the amounts due, on your tax return. We'll deduct these on your Self Assessment Statement. If you want to calculate your tax, ask us for the 'Tax calculation summary' pages and notes. The notes will help you work out any tax due, or repayable, and if payments on account are necessary.

[illegible]

X

X

This section is optional. Please read the notes about authorising your tax adviser.

Any other information

Page TR 7

Signing your form and sending it back

Please fill in this section and sign and date the declaration at box 22.

<div><div>20</div><div>If this tax return contains provisional figures, put ‘X’ in the box – in the ‘Any other information’ box on page TR7, tell us why you have used provisional amounts and when you expect to give us your final figures</div><div><input type="checkbox"/></div></div>	<div><div>23</div><div>If you’ve signed on behalf of someone else, enter the capacity. For example, executor, receiver</div><div><div></div><div></div></div></div>
<div><div>21</div><div>If you’re enclosing separate supplementary pages, put ‘X’ in the box</div><div><div>X</div></div></div>	<div><div>24</div><div>Enter the name of the person you’ve signed for</div><div><div></div><div></div></div></div>
<div><div>22</div><div>Declaration I declare that the information I’ve given on this tax return and any supplementary pages is correct and complete to the best of my knowledge and belief. I understand that I may have to pay financial penalties and face prosecution if I give false information. Signature <div></div> Date DD MM YYYY <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div></div></div>	<div><div>25</div><div>If you filled in boxes 23 and 24 enter your name</div><div><div></div><div></div></div></div> <div><div>26</div><div>and your address</div><div><div></div><div></div><div></div><div>Postcode</div></div></div>



HM Revenue & Customs

Employment

Tax year 6 April 2024 to 5 April 2025 (2024–25)

Your name **Your Unique Taxpayer Reference (UTR)**

For help filling in this form, go to www.gov.uk/taxreturnforms and read the notes and helpsheets.

Complete an 'Employment' page for each employment or directorship

1	Pay from this employment – the total from your P45 or P60 – before tax was taken off
	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
1.1	Payrolled benefits included in box 1 which affect your student loan repayments – read the notes
	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
2	UK tax taken off pay in box 1
	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
3	Tips and other payments not on your P60
	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
3.1	Pension contribution – payment from HMRC
	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
4	PAYE tax reference of your employer (on your P45/P60)
	<input type="text"/> <input type="text"/> <input type="text"/> / N <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
5	Your employer's name
	<input type="text"/>
6	If you were a company director, put 'X' in the box
	<input type="checkbox"/>
6.1	If you ceased being a director before 6 April 2025, put the date the directorship ceased in the box DD MM YYYY
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
7	And, if the company was a close company, put 'X' in the box
	<input type="checkbox"/>
8	If this employment income is from inside off-payroll working engagements, put 'X' in the box – read the notes
	<input type="checkbox"/>

Benefits from your employment – use your form P11D (or equivalent information)

9	Company cars and vans	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
10	Fuel for company cars and vans	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
11	Private medical and dental insurance	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
12	Vouchers, credit cards and excess mileage allowance	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
13	Goods and other assets provided by your employer	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
14	Accommodation provided by your employer	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
15	Other benefits (including interest-free and low interest loans)	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
16	Expenses payments received and balancing charges	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>

Employment expenses

<p>17 Business travel and subsistence expenses</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p>	<p>19 Professional fees and subscriptions</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p>
<p>18 Fixed deductions for expenses</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p>	<p>20 Other expenses and capital allowances</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p>

Second employment

Complete an 'Employment' page for each employment or directorship

<p>1 Pay from this employment – the total from your P45 or P60 – before tax was taken off</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>1.1 Payrolled benefits included in box 1 which affect your student loan repayments – read the notes</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>2 UK tax taken off pay in box 1</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>3 Tips and other payments not on your P60</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>3.1 Pension contribution – payment from HMRC</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>4 PAYE tax reference of your employer (on your P45/P60)</p> <p><input type="text"/> <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p>	<p>5 Your employer's name</p> <p><input type="text"/></p> <p>6 If you were a company director, put 'X' in the box</p> <p><input type="text"/></p> <p>6.1 If you ceased being a director before 6 April 2025, put the date the directorship ceased in the box DD MM YYYY</p> <p><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>7 And, if the company was a close company, put 'X' in the box</p> <p><input type="text"/></p> <p>8 If this employment income is from inside off-payroll working engagements, put 'X' in the box – read the notes</p> <p><input type="text"/></p>
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Benefits from your employment – use your form P11D (or equivalent information)

<p>9 Company cars and vans</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>10 Fuel for company cars and vans</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>11 Private medical and dental insurance</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>12 Vouchers, credit cards and excess mileage allowance</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>	<p>13 Goods and other assets provided by your employer</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>14 Accommodation provided by your employer</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>15 Other benefits (including interest-free and low interest loans)</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>16 Expenses payments received and balancing charges</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>
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Employment expenses

<p>17 Business travel and subsistence expenses</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>18 Fixed deductions for expenses</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>	<p>19 Professional fees and subscriptions</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>20 Other expenses and capital allowances</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>
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Share schemes, employment lump sums, compensation, deductions and Seafarers' Earnings Deduction are on the 'Additional information' pages.



HM Revenue
& Customs

Foreign

Tax year 6 April 2024 to 5 April 2025 (2024–25)

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.

- 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**

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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 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
Interest and other income from overseas savings		
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Dividends from foreign companies		
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Overseas pensions, social security benefits and royalties		
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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		
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All other income received by a person abroad and any remitted 'ring fenced' foreign income – read Helpsheet 262.		
If you're omitting income from this section because you're claiming an exemption, see box 46		
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