

CARRIED\_INT

03/05/2018

Dear

What is the font size showing as?

In Maintenance it is Arial 12 but config file sets as Treboach MS 8

Yours faithfully



UTR  
NINO  
Employer reference  
Date **06/04/2018**

Issue address  
CARRIED\_INT

HM Revenue and Customs office 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 2017 to 5 April 2018.

### Deadlines

We must receive your tax return by these dates:

- if you're using a paper return - by 31 October 2018 (or 3 months after the date of this notice if that's later)
- if you're filing a return online - by 31 January 2019 (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.tax.service.gov.uk/account/sign-in](http://www.tax.service.gov.uk/account/sign-in) into your internet browser address bar to go directly to our official website.

**Don't** use a search website to find HMRC services online.

If you haven't sent a tax return online before, why not join the 92% 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 - don't 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](http://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 2018 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 2018? 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 2018, 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 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 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 summary' page. If you do, you must also provide separate computations.

Do you need to fill in the 'Capital gains 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 2018, 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](http://www.gov.uk/taxreturnforms) to download them.

## Income

## Interest and dividends from UK banks and building societies

- 1 Taxed UK interest** - the net amount after tax has been taken off - read the notes  
£         .
- 2 Untaxed UK interest** - amounts which have not had tax taken off - read the notes  
£         .
- 3 Untaxed foreign interest (up to £2,000)** - amounts which have not had tax taken off - read the notes  
£     .
- 4 Dividends from UK companies** - the amount received - read the notes  
£         .
- 5 Other dividends** - the amount received - read the notes  
£         .
- 6 Foreign dividends (up to £300)** - the amount in sterling after foreign tax was taken off. Don't include this amount in the 'Foreign' pages  
£     .
- 7 Tax taken off foreign dividends** - the sterling equivalent  
£     .

## UK pensions, annuities and other state benefits received

8	<b>State Pension</b> - amount you were entitled to receive in the year, <b>not the weekly or 4-weekly amount</b> - 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"/>		12 <b>Tax taken off box 11</b>  £ <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> . <input type="text"/> <input type="text"/>
9	<b>State Pension lump sum</b> - the gross amount of any lump sum - 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"/>		13 <b>Taxable Incapacity Benefit and contribution-based Employment and Support Allowance</b> - 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"/>
10	<b>Tax taken off box 9</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"/>		14 <b>Tax taken off Incapacity Benefit in box 13</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"/>
11	<b>Pensions (other than State Pension), retirement annuities and taxable lump sums treated as pensions</b> - the gross amount. Tax taken off goes in box 12  £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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 <b>Jobseeker's Allowance</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"/>
			16 <b>Total of any other taxable State Pensions and benefits</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"/>

## Other UK income not included on supplementary pages

Don't use this section for income that should be returned on supplementary pages. Share schemes, gilts, stock dividends, life insurance gains and certain other kinds of income go on the 'Additional information' pages.

<b>17</b>	<b>Other taxable income</b> - before expenses and tax taken off  <div>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></div>	
<b>18</b>	<b>Total amount of allowable expenses</b> - read the notes  <div>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></div>	
<b>19</b>	<b>Any tax taken off box 17</b>  <div>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></div>	
		<b>20</b> <b>Benefit from pre-owned assets</b> - read the notes  <div>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></div>
		<b>21</b> <b>Description of income in boxes 17 and 20</b> - if there's not enough space here please give details in the 'Any other information' box, box 19, on page TR 7  <div><input type="text"/></div> <div><input type="text"/></div> <div><input type="text"/></div>

## Tax reliefs

## Paying into registered pension schemes and overseas pension schemes

Don't 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, 11 and 12 on page Ai 4 of the 'Additional information' pages.

1	<p>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>
2	<p>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>
3	<p>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>
4	<p>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>

## Charitable giving

5	Gift Aid payments made in the year to 5 April 2018	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
6	Total of any 'one-off' payments in box 5	£ <input type="text"/> <input type="text"/> <input type="text"/> <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	Gift Aid payments made in the year to 5 April 2018 but treated as if made in the year to 5 April 2017	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
8	Gift Aid payments made after 5 April 2018 but to be treated as if made in the year to 5 April 2018	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
9	Value of qualifying shares or securities gifted to charity	£ <input type="text"/> <input type="text"/> <input type="text"/> <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	Value of qualifying land and buildings gifted to charity	£ <input type="text"/> <input type="text"/> <input type="text"/> <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	Value of qualifying investments gifted to non-UK charities in boxes 9 and 10	£ <input type="text"/> <input type="text"/> <input type="text"/> <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	Gift Aid payments to non-UK charities in box 5	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>

## Blind Person's Allowance

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	15	If you want your spouse's, or civil partner's, surplus allowance, put 'X' in the box
	<input type="checkbox"/>		<input type="checkbox"/>
14	Enter the name of the local authority or other register	16	If you want your spouse, or civil partner, to have your surplus allowance, put 'X' in the box
	<input type="text"/>		<input type="checkbox"/>
	<input type="text"/>		

 Other less common reliefs are on the 'Additional information' pages.

## Student Loan repayments

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

1	<p>If you've received notification from the Student Loans Company that repayment of an Income Contingent Student Loan began before 6 April 2018, put 'X' in the box and we'll use your plan type to calculate the amount due</p> <div><input type="checkbox"/></div>
2	<p>If your employer has deducted Student Loan repayments enter the amount deducted</p> <div> <div>£</div> <div><input type="text"/></div> <div><input type="text"/></div> <div><input type="text"/></div> <div><input type="text"/></div> <div><input type="text"/></div> <div><input type="text"/></div> <div><input type="text"/></div> <div><input type="text"/></div> <div><input type="text"/></div> <div>.</div> <div><input type="text" value="0"/></div> <div><input type="text" value="0"/></div> </div>
3	<p>If you think your loan may be fully repaid within the next 2 years, put 'X' in the box</p> <div><input type="checkbox"/></div>

## High Income Child Benefit Charge

Fill in this section if all of the following apply:

- your income was over £50,000
- you or your partner (if you have one) got Child Benefit (this also applies if someone else claims Child Benefit for a child who lives with you and pays you or your partner for the child's upkeep)
- couples only - your income was higher than your partner's

Please read the notes. Use the calculator at [www.gov.uk/child-benefit-tax-calculator](http://www.gov.uk/child-benefit-tax-calculator) to help you work out the Child Benefit payments you received.

If you have to pay this charge for the 2018-19 tax year and you do not want us to use your 2018-19 PAYE tax code to collect that tax during the year, put 'X' in box 3 on page TR 6.

1	Enter the total amount of Child Benefit you and your partner got for the year to 5 April 2018		3 Enter the date that you and your partner stopped getting all Child Benefit payments if this was before 6 April 2018
	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>		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"/>
2	Enter the number of children you and your partner got Child Benefit for on 5 April 2018		
	<input type="text"/> <input type="text"/>		

## Marriage Allowance

Please read the notes. If your income for the year ended 5 April 2018 was less than £11,500 you can transfer £1,150 of your Personal Allowance to your spouse or civil partner to reduce the amount of tax they pay if all of the following apply:

- you were married to, or in a civil partnership with, the same person for all or part of the tax year
- you were both born on or after 6 April 1935
- your spouse or civil partner's income was not taxed at the higher rate

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

1

Your spouse or civil partner's first name

2

Your spouse or civil partner's last name

3

Your spouse or civil partner's National Insurance number

4

Your spouse or civil partner's date of birth

DD MM YYYY

5

Date of marriage or civil partnership

DD MM YYYY

## Finishing your tax return



Calculating your tax - if we receive this paper tax return by 31 October 2018 or if you file online, we'll do the calculation for you and tell you how much you have to pay (or what your repayment will be) before 31 January 2019. We'll add the amount due to your Self Assessment Statement, together with any other amounts due.

**Don't** enter payments on account, or other payments you have 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.

Tax refunded or set off

**1 If you've had any 2017-18 Income Tax refunded or set off by us or Jobcentre Plus, enter the amount**

[illegible]

## If you have not paid enough tax

We recommend you pay any tax due electronically. Read the notes.

2 If you owe less than £3,000 for the 2017-18 tax year (excluding Class 2 NICs) and you send us your paper tax return by 31 October, or 30 December 2018 if you file online, we'll try to collect the tax through your wages or pension by adjusting your 2019-20 tax code. If you don't want us to do this, put 'X' in the box - read the notes

X

**3** If you owe tax on savings, casual earnings and/or the High Income Child Benefit Charge for the 2018-19 tax year, we'll try to collect it through your wages or pension by adjusting your 2018-19 tax code.  
If you don't want us to do this, put 'X' in the box  
- read the notes

X

## If you have paid too much tax

To claim a repayment, fill in boxes 4 to 14 below. If you paid your tax by credit or debit card, we'll always try to repay back to your card first before making any repayment as requested by you below. Please allow up to 4 weeks for any repayment to reach you before contacting us.

4 Name of bank or building society

5 Name of account holder (or nominee)


## 6 Branch sort code

7 Account number

8 Building society reference number

**9** If you don't have a bank or building society account, or if you want us to send a cheque to you or to your nominee, put 'X' in the box

X

**10** If you've entered a nominee's name in box 5, put 'X' in the box

11 If your nominee is your tax adviser, put 'X' in the box

12 **Nominee's address**


13 and postcode

**14** To authorise your nominee to receive any repayment, you must sign in the box. A photocopy of your signature will not do

Your tax adviser, if you have one

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

<div>15</div> <div>Your tax adviser's name</div> <div><div></div><div></div></div>	<div>17</div> <div>The first line of their address including the postcode</div> <div><div></div><div></div><div></div><div>Postcode</div></div>
<div>16</div> <div>Their phone number</div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	<div>18</div> <div>The reference your adviser uses for you</div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>

Any other information

19

Please give any other information in this space



## Signing your form and sending it back

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

<b>20</b> If this tax return contains provisional or estimated figures, put 'X' in the box <input type="checkbox"/>	<b>23</b> If you've signed on behalf of someone else, enter the capacity. For example, executor, receiver <input type="text"/> <input type="text"/>
<b>21</b> If you're enclosing separate supplementary pages, put 'X' in the box <input checked="" type="checkbox"/>	<b>24</b> Enter the name of the person you have signed for <input type="text"/> <input type="text"/>
<b>22</b> <b>Declaration</b> I <b>declare</b> 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 <b>understand</b> that I may have to pay financial penalties and face prosecution if I give false information.  <b>Signature</b> <input type="text"/>  <b>Date</b> 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"/>	<b>25</b> If you filled in boxes 23 and 24 enter your name <input type="text"/> <input type="text"/>  <b>26</b> and your address <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <small>Postcode</small> <input type="text"/>



Your name

CARRIED\_INT

Your Unique Taxpayer Reference (UTR)

--	--	--	--	--	--	--	--	--	--

## Complete an 'Employment' page for each employment or directorship

<p><b>1</b> 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><b>2</b> 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><b>3</b> 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><b>4</b> 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><b>5</b> Your employer's name</p> <p>Employer_POE</p>	<p><b>6</b> If you were a company director, put 'X' in the box</p> <p><input type="checkbox"/></p> <p><b>6.1</b> If you ceased being a director before 6 April 2018, 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><b>7</b> And, if the company was a close company, put 'X' in the box</p> <p><input type="checkbox"/></p> <p><b>8</b> If you're a part-time teacher in England or Wales and are on the Repayment of Teachers' Loans Scheme for this employment, put 'X' in the box</p> <p><input type="checkbox"/></p>
---	---

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

<p><b>9</b> 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><b>10</b> 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><b>11</b> 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><b>12</b> 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><b>13</b> 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><b>14</b> 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><b>15</b> 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><b>16</b> 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>
--	---

## Employment expenses

<p><b>17</b> 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><b>18</b> 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><b>19</b> 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><b>20</b> 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>
--	---

**i** Share schemes, employment lump sums, compensation, deductions and Seafarers' Earnings Deduction are on the 'Additional information' pages.



Your name

CARRIED\_INT

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](http://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, ensure 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 in Helpsheet 263, 'Calculating Foreign Tax Credit Relief on income' 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, overseas pensions or benefits, or income, dividends received by an overseas income or country. Please refer to the 'Foreign notes' to find the country or territory codes that you require. If there are not enough rows,

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		
<div><div></div><div></div><div></div></div>	<div>£</div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	<div>£</div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>
<div><div></div><div></div><div></div></div>	<div>£</div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	<div>£</div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>
<div><div></div><div></div><div></div></div>	<div>£</div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	<div>£</div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>
<div><div></div><div></div><div></div></div>	<div>£</div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	<div>£</div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>
<div><div></div><div></div><div></div></div>	<div>£</div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	<div>£</div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>
Dividends from foreign companies		
<div><div>S</div><div>T</div><div>P</div></div>	<div>£</div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div>2</div></div>	<div>£</div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>
<div><div></div><div></div><div></div></div>	<div>£</div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	<div>£</div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>
<div><div></div><div></div><div></div></div>	<div>£</div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	<div>£</div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>
<div><div></div><div></div><div></div></div>	<div>£</div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	<div>£</div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>
<div><div></div><div></div><div></div></div>	<div>£</div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	<div>£</div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>
<div><div></div><div></div><div></div></div>	<div>£</div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	<div>£</div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>
Overseas pensions, social security benefits and royalties		
<div><div></div><div></div><div></div></div>	<div>£</div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	<div>£</div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>
<div><div></div><div></div><div></div></div>	<div>£</div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	<div>£</div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>
Dividend income received by a person abroad - read Helpsheet 262. If you're omitting income from this section because you are claiming an exemption, see box 46		
<div><div></div><div></div><div></div></div>	<div>£</div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	<div>£</div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>
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 are claiming an exemption, see box 46		
<div><div></div><div></div><div></div></div>	<div>£</div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	<div>£</div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>

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

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
<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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>	£ <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>3 Total of column above</b>		<b>4 Total of column above</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"/>
<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"/> 2
£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>	£ <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>5 Total of column above</b>		<b>6 Total of column above</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"/> 2
<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"/> <input type="text"/> <input type="text"/>	<input type="text"/>	£ <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>8 Total of column above</b>		<b>9 Total of column above</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"/>
<b>Dividend income received by a person abroad</b>		
<b>10</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"/>	<b>11</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"/>
<b>All other income received by a person abroad and any remitted 'ring fenced' foreign income</b>		
<b>12</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"/>	<b>13</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"/>
<b>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</b>		
	<b>13.1</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"/>	

If you have income from furnished holiday accommodation in a European Economic Area (EEA) country please enter the details on the 'UK  
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  
If you only have one overseas let property, or you have more than one but they are all in the same country, you can just complete these

<p><b>14</b> Total rents and other receipts (excluding taxable premiums for the grant of a lease)</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><b>16</b> Premiums paid for the grant of a lease</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><b>14.1</b> Property income allowance - read the notes</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p>	<p><b>17</b> Property expenses (rent, repairs, legal fees, cost of services provided) - enter the total amount</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><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</p> <p><input type="checkbox"/></p>	<p><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</p> <p>£ <input type="text"/> <input checked="" type="checkbox"/> <input type="text"/> <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><b>15</b> Number of overseas let properties</p> <p><input type="text"/> <input type="text"/></p>	

If you've filled in any of boxes 14 to 24.1, enter the details below. Please note that boxes 19 to 24.1 are on page F 5.

SA106 2018

in the 'Income and expenses' section and the 'Calculating profits and losses for tax purposes' section for each let property. pages. Fill in one summary section for all the properties.

[illegible]

£							
£							
£							
£							
£							

£								
---	--	--	--	--	--	--	--	--

£							
---	--	--	--	--	--	--	--

## 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'.

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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>	£ <input type="text"/> <input type="text"/> <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. Don't include these amounts in box 2 on page F 1.

<b>33 Amount of chargeable gain under UK rules</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"/>	<b>37 Foreign tax paid</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"/>
<b>34 Number of days over which UK gain accrued</b> <input type="text"/> <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> <input type="text"/>
<b>35 Amount of chargeable gain under foreign tax rules</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"/>	<b>39 Total Foreign Tax Credit Relief on gains</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"/>
<b>36 Number of days over which foreign gain accrued</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<b>40 Special Withholding Tax</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"/>

## 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> £ <input type="text"/> <input type="text"/> <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> £ <input type="text"/> <input type="text"/> <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 have received a benefit from a person abroad, or you are chargeable on a benefit received by you or a close family member that is matched to protected foreign source income, enter the value of the payment. Include full details in the 'Any other information' box on your tax return - if you're omitting income from this section because you're claiming an exemption, see box 46</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"/>	<b>44 Number of years</b> <input type="text"/> <input type="text"/>
	<b>45 Tax treated as paid</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"/>
	<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> £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>





Tax year 6 April 2017 to 5 April 2018 (2017-18)

For help filling in this form, go to [www.gov.uk/taxreturnforms](http://www.gov.uk/taxreturnforms) and read the notes and helpsheets.

You can use the Working Sheet in the 'Tax calculation summary notes' to work out the total tax, Student Loan repayment, Class 2 NICs and Class 4 NICs due or overpaid for 2017-18. If the result is a positive amount, enter it in box 1; if it's negative, enter it in box 2.

## Underpaid tax and other debts

If you pay tax under PAYE, look at your P2, 'PAYE Coding Notice' and the notes in Section 11 of the 'Tax calculation summary notes', then fill in boxes 7, 8 and 9 as appropriate.

## Payments on account

Please read the notes in Section 12 of the 'Tax calculation summary notes' to see if you need to make any payments on account for 2018-19.

SA110 2018

## Blind person's surplus allowance and married couple's surplus allowance

Enter the amount of any surplus allowance transferred from your spouse or civil partner.

<b>12</b> Blind person's surplus allowance you can have £ <input type="text"/> <input type="text"/> <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>13</b> If you or your spouse or civil partner were born before 6 April 1935, the amount of married couple's surplus allowance you can have £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
--	--

## Adjustments to tax due

You may need to make an adjustment to increase or decrease your tax for 2017-18 because you're claiming averaging for farmers and creators of literary or artistic work, making certain adjustments to earlier years or carrying back to 2017-18 certain losses from 2018-19. If you need help in filling in these boxes, ask us or your tax adviser.

<b>14</b> Increase in tax due because of adjustments to an earlier year £ <input type="text"/> <input type="text"/> <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> Decrease in tax due because of adjustments to an earlier year £ <input type="text"/> <input type="text"/> <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> Any 2018-19 repayment you are claiming now £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

## Any other information

<b>17</b> Please give any other information in this space <div style="border: 1px solid black; height: 450px; width: 100%;"></div>
---

CARRIED\_INT

YEAR TO 5 APRIL 2018

CLIENT SCHEDULE TO TAX RETURN

Schedule of Remuneration

Employer name                      Employer\_POE  
Home Currency                      São Tome And Principe (STN)  
Conversion rate for period        0.000000

				Conversion rate	£ Sterling value
	Currency	Amount	Date		
salary	São Tome And Principe (STN)	35,000		0.000000	0
salary maur	Mauritania (MRU)	20,000		0.000000	
Total income					<u>0</u>
Total					<u>£ 0</u>

Proof of Equalisation

Employer name: Employer\_POE

	£	£	£
<b>Income received (before tax taken off)</b>			
Net Earnings from this Employment	0		
Tax Gross Up	0		
Dividends from foreign companies		0	
<b>Total income received</b>		<u>2</u>	2
minus Personal Allowance			(11,500)
<b>Total income</b>			<u>0</u>
<b>Income Tax calculated on total income above</b>			
<b>Total Income Tax due</b>			<u><u>0.00</u></u>

Box 1 Reconciliation

Employer name	Employer_POE	£	£
Net remuneration (Schedule of Remuneration Report)			0
Add:			
Tax Gross up (Proof of Equalisation Report)			<u>0</u>
Less:			
Box 3			0
Box 1			<u>£ 0</u>

CARRIED\_INT

YEAR TO 5 APRIL 2018

CLIENT SCHEDULE TO TAX RETURN

Foreign savings.

			£	£	£
	Holding	Date paid	Foreign tax	UK tax	Taxable amount
<b>Dividends (Details)</b>					
<b>Sao Tome and Principe</b>					
<b>foreign comp 20p Ordinary Shares</b>					
Date commenced: 09/09/2017					
Dividend	100	09/09/2017	<u>0.00</u>	<u>0.00</u>	<u>2.00</u>
			<u>0.00</u>	<u>0.00</u>	<u>2.00</u>
Total - Sao Tome and Principe			<u>0.00</u>	<u>0.00</u>	<u>2.00</u>
<b>Dividends (Summary)</b>					
Sao Tome and Principe			<u>0.00</u>	<u>0.00</u>	<u>2.00</u>
			<u>0.00</u>	<u>0.00</u>	<u>2.00</u>
Total per tax return boxes 5, 6				<u>0.00</u>	<u>2.00</u>

CARRIED\_INT

YEAR TO 5 APRIL 2018

CLIENT SCHEDULE TO TAX RETURN

Conversion of Foreign Currency

Foreign: Dividends, interest and other savings income

	Source	Currency	Amount	Date	Conversion Rate	£ Sterling Equivalent
foreign comp	Amount before tax	São Tome And Principe (STN)	80,000	09/09/2017	27909.510990	2

## CARRIED\_INT

### Tax Calculation for 2017/18 (year ended 5 April 2018)

	£	£	£
<b>Income received (before tax taken off)</b>			
Dividends from foreign companies		<u>2</u>	
<b>Total income received</b>			2
minus Personal Allowance			(11,500)
<b>Total income</b>			<u><u>0</u></u>
<b>Income Tax calculated on total income above</b>			
<b>Total Income Tax due</b>			<u><u>0.00</u></u>
<b>2017-18 Payment summary</b>			
Tax owed for 2017-18 at 31 January 2019			0.00
<b>Total amount owing at 31 January 2019</b>			<u><u>0.00</u></u>