

# **Foreign**

Tax year 6 April 2022 to 5 April 2023 (2022–23)

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 <a href="https://www.gov.uk/taxreturnforms">www.gov.uk/taxreturnforms</a>.

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

#### Unremittable income

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

### Foreign Tax Credit Relief

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

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

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

### Income from overseas sources

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

A Country or territory code	B Amount of income arising or received before any tax taken off	C Foreign tax taken off or paid
Interest and other income from o	verseas savings	
	£	£
Dividends from foreign companie	es	
	£	£
Remitted foreign savings income		
	£	£
Remitted foreign dividend income	е	
	£	£
Overseas pensions, social securi	ty benefits and royalties	
	£	£
Dividend income received by a poly lf you're omitting income from this s	erson abroad – read Helpsheet 262. ection because you're claiming an exemption, see bo	x 46
	erson abroad and any remitted 'ring fenced' foreig ection because you're claiming an exemption, see bo	

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

D Special Withholding Tax and any UK tax taken off	E To claim Foreign Tax Credit Relief, put 'X' in the box	F Taxable amount – if you're claiming Foreign Tax Credit Relief, copy column B here. If not, enter column B minus column C
Interest and other income from over	erseas savings continued	
£		£
£		£
£		£
3 Total of column above		1 Total of column above
Dividends from foreign companies	continued	
£		£
£		£
£		£
5 Total of column above		6 Total of column above
£		£
Remitted foreign savings income	continued	
7.1 £		7.2 £
Remitted foreign dividend income	continued	
7.3 £		7.4 £
Amount in box 7.4	subject to dividend tax credit	7.5 £
Overseas pensions, social security	benefits and royalties continued	
8 £		9 2
Dividend income received by a per-	son abroad continued	
10 £		11 £
All other income received by a pers	son abroad and any remitted 'ring f	enced' foreign income continued
12 £		13 £
Amount of residential property incon costs associated with income in box for residential finance costs – use the	13 for calculating relief	3.1
Unused residential property finance		3.2 £

#### Income from land and property abroad

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

#### Income and expenses

Total rents and other receipts (excluding taxable premiums for the grant of a lease)	Premiums paid for the grant of a lease
£	17 Allowable property expenses (rent, repairs, legal fees,
14.1 Property income allowance – read the notes	cost of services provided) – enter the total amount
14.2 If you've used traditional accounting rather than cash basis	Net profit or loss (box 14 + box 16 minus box 17)  – if this is a negative figure (a loss) put a minus sign
to calculate your income and expenses, put 'X' in the box	in the box  £  0 0
Number of overseas let properties	19 Private use adjustment
	£
	20 Balancing charges
	£

#### Summary of income from land and property abroad

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

A Country or territory code	B Adjusted profit or loss (from box 24)	C Foreign tax taken off or paid
	£	£
	£	£
	£	£
	£	£
	£	£
	Total of column above	
	£	
	Total loss brought forward from earlier years	
	£ 3	
	Total taxable profits (if box 25 minus	28 Total foreign tax
	box 26 is a positive amount)	£
Lo	esses	
	Loss set off against total income	
	£	
	Total loss to carry forward to the following year	
	£	

UKP 1 of the 'UK property' pages, not on the 'Foreign' pages – please read the notes.

Fill in a single summary section for all the properties.

a copy of these pages and fill in boxes 14 to 24.2 for each property. Fill in a single summary section for all the properties.

# Calculating profits and losses for tax purposes

21 Capital allowances for equipment and vehicles (but not for furnished residential lettings)	23 Costs of replacing domestic items (for residential lettings only)
£	£
21.1 Zero-emission car allowance	24 Adjusted profit or loss for the year (boxes 18 to 20)
£	minus (boxes 21 to 23) – if you're claiming property income allowance (box 14 + box 16 + box 20 minus box 14.1)
Zero-emission goods vehicle allowance	
£	£ 00
22.1 The Structures and Buildings Allowance	24.1 Residential property finance costs
£ Diductures and Buildings Allowance	£
as a Fleetric charge point allowence	24.2 Unused residential property finance costs
22.2 Electric charge-point allowance	brought forward
£	£

E To claim Foreign Tax Credit Relief put 'X' in the box	F Taxable amount
	£
	£
	£
	£
	£
	30 Total taxable amount
	Relief put 'X' in the box

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

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

A Country or territory code	C Foreign tax paid	E To claim Foreign Tax Credit Relief put 'X' in the box	F Taxable amount
	£		£
	£		£
	£		£
	£		£
ou've filled in the '0	Foreign Tax Credit Rel Capital gains summary' pages and selief for the foreign tax, fill in box 33	you've paid foreign tax on th	•
3 Amount of cha	geable gain under UK rules	37 Foreign tax	paid
£		£	
4 Number of day	s over which UK gain accrued	38 To claim Fo	oreign Tax Credit Relief put 'X' in the box
5 Amount of cha	geable gain under foreign tax rule	es 39 Total Foreig	gn Tax Credit Relief on gains
£		£	
6 Number of days	s over which foreign gain accrued		hholding Tax
		£	
ther overseas	s income and gains		
(excluding the discretionary in	sals of holdings in offshore funds amounts entered in box 13) and acome from non-resident trusts unt of the gain or payment	redemption	foreign life insurance policies, capital policies and life annuity contracts the amounts entered in box 13) – enter the e gain
	ed a benefit from a person abroad ble on a benefit received by you, a		years
family member, that is matched	or you're the recipient of an onwa to protected foreign source income	ard giftn	
income from th exemption, see	of the payment. If you're omitting is section because you're claiming box 46. If you're the settlor or close of the settlor and you've received.	se £	as paid
treated as havin	ng received, a benefit from a truste or you're the recipient of an onwa	ee of 46 If you've on	nitted income from boxes 11, 13 and 42
and the benefit	or onward gift does not exceed th ailable protected income, enter the	e a transfer o	u're claiming an exemption in relation to if assets, enter the total amount omitted all details in the 'Any other information'
amount treated	as your income. Include full detain nformation' box on your tax return	Is in (and give it	r tax return)