



Name

Tax reference



If you have answered 'Yes' to Question 1 on the Trust and Estate Tax Return, fill in pages TLU 1 to TLU 4. For help filling in this form, go to [www.gov.uk/taxreturnforms](http://www.gov.uk/taxreturnforms) and read the notes and helpsheets.

**Part 1 – Income from ancillary or personal funds at Lloyd's** read the notes before filling in this section

**UK interest received and alternative finance receipts in year ended 31 December 2017**

- Interest on gilts and from UK banks or building societies paid **without** tax taken off

Taxable amount	
1L.1	£

- Interest and alternative finance receipts from UK savings and investments including taxed interest on gilts paid **with** tax taken off

Amount after tax deducted	
1L.2	£

Tax deducted	
1L.3	£

Gross amount before tax	
1L.4	£

- Interest distributions from UK authorised unit trusts, open-ended investment companies (OEICs) and investment trusts – dividends go in box 1L.14

Amount after tax deducted	
1L.5	£

Tax deducted	
1L.6	£

Gross amount before tax	
1L.7	£

Total UK tax

total of column above	
1L.8	£

Total UK interest and other savings income before accrued income share

total of column above	
1L.9	£

- Accrued Income Scheme (AIS) and losses on deeply discounted securities

Positive	

Negative	

Aggregate	

Total UK interest and other savings income

box 1L.9 + or minus box 1L.12	
1L.13	£

**UK dividends and other distributions received in year ended 31 December 2017**  
(Property Income Distributions go in boxes 1L.2 to 1L.4 above)

- Dividends and other distributions from UK companies, UK authorised unit trusts and open-ended investment companies (OEICs)

Total dividend/distribution	

■ Stock dividends and non-qualifying distributions received in year ended 31 December 2017

	Total dividend
● Stock dividends from UK companies	1L.15 £
● Bonus issues of securities and redeemable shares	1L.16 £
<b>Total stock dividends and distributions</b>	<b>1L.17 £</b>

■ Foreign source income from assets in personal funds at Lloyd's received in year ended 31 December 2017

	Net income/dividends	Foreign tax deducted	Special Withholding Tax/ UK tax deducted	Net income plus foreign/UK tax
● Non-UK interest and other foreign source income (excluding dividends)	1L.18 £	1L.19 £	1L.20 £	1L.21 £
● Dividends from overseas sources – read the notes	1L.22 £	1L.23 £	1L.24 £	1L.25 £
boxes 1L.26 to 1L.51 are not used				
<b>Total foreign tax deducted</b>		<b>1L.52 £</b>		
<b>Total Special Withholding Tax/UK tax taken off</b>			<b>1L.53 £</b>	
<b>Total non-UK income before tax</b>				<b>1L.54 £</b>
<b>Total income from personal funds at Lloyd's</b>				<b>1L.55 £</b>

box 1L.56 is not used

**Part 2 – Other Lloyd’s receipts** read the notes before filling in this section

**Receipts**

• Compensation receipts	1L.57	£
• Other Lloyd's non-syndicate income	1L.58	£
• Aggregate syndicate profit	1L.58A	£
• Net withdrawal from Special Reserve Fund	1L.58C	£
• Stop loss recoveries	1L.58D	£
• Repayments of foreign tax previously allowed by deduction	1L.58E	£

Box 1L.58B is not used

**Total other Lloyd's receipts**

total of boxes 1L.57 to 1L.58E  
1L.59 £

**Total Lloyd's incomings**

box 1L.55 + box 1L.59  
1L.60 £

**Part 3 – Outgoings and syndicate losses** read the notes before filling in this section

**Non-syndicate expenditure and syndicate losses**

• Fees for bank guarantees/letter of credit	1L.62	£
• Aggregate syndicate losses	1L.63	£
• Lloyd's members' association expenses	1L.64	£
• Personal Quota Share and Exeat premiums	1L.66	£
• Interest on loans and payments under alternative finance arrangements to fund underwriting	1L.68	£
• Net transfer to Special Reserve Fund	1L.68A	£
• Members' agent profit commission and salaries	1L.69	£
• Accountancy fees	1L.70	£
• Other Lloyd's expenses	1L.71	£

Boxes 1L.61, 1L.65 and 1L.67 are not used

**Total Lloyd's outgoings**

total of boxes 1L.62 to 1L.71  
1L.72 £

**Part 4 – Lloyd’s foreign tax** read the notes before filling in this section

• Foreign tax on personal fund income	1L.73	£	from box 1L.52
• US income tax paid	1L.74	£	
• Canadian income tax paid	1L.75	£	
• Syndicate foreign tax	1L.76		
• Additional payments of foreign tax	1L.77	£	

**Lloyd's foreign tax pool**

total of boxes 1L.73 to 1L.77  
1L.78 £

• Refunds of foreign tax for which tax credit relief was given – copy this figure to box 17.2 of the Trust and Estate Tax Return.

If you're calculating your tax, this figure should be carried through to the calculation sheet.

1L.79 £

■ **Total of Lloyd's incomings and outgoings**

Box numbers 1L.80 and 1L.81 are not used

If total Lloyd's outgoings (box 1L.72) exceed incomings (box 1L.60), you have made a net loss. Fill in the column headed 'Loss'.

If total Lloyd's outgoings (box 1L.72) are less than incomings (box 1L.60), you have made a net profit. Fill in the column headed 'Profit'.

■ **2017–18 Loss**

■ **2017–18 Profit**

● Net loss before foreign tax	box 1L.72 minus box 1L.60 1L.82 £	● Net profit	box 1L.60 minus box 1L.72 1L.88 £
● If foreign tax claimed as a deduction	from box 1L.78 1L.83 £	● Unused Lloyd's trading losses brought forward from earlier years (for use in 2017–18)	1L.89 £
● 2017–18 loss	box 1L.82 + box 1L.83 1L.84 £	● Foreign tax claimed as a deduction – do not fill in this box if you have claimed tax credit relief on the 'Foreign' pages	from box 1L.78 1L.90 £
● Loss offset against other 2017–18 income	1L.85 £		
● Loss – relief to be calculated by reference to earlier years	1L.86 £		
● Loss to carry forward (that is, allowable loss not claimed in any other way)	1L.87 £	<b>Total taxable profits from membership of Lloyd's</b>	box 1L.88 minus box 1L.89 and box 1L.90 1L.91 £

1L.92 **Additional information**

Now fill in any other supplementary pages that apply to you. Otherwise, go back to page 4 in your tax return and finish filling it in