



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 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 2018

● Interest on gilts and from UK banks or building societies paid without tax taken off			<table border="1"> <tr> <td colspan="2">Taxable amount</td> </tr> <tr> <td>1L.1</td> <td>£</td> </tr> </table>	Taxable amount		1L.1	£								
Taxable amount															
1L.1	£														
● Interest and alternative finance receipts from UK savings and investments including taxed interest on gilts paid with tax taken off	<table border="1"> <tr> <td colspan="2">Amount after tax deducted</td> </tr> <tr> <td>1L.2</td> <td>£</td> </tr> </table>	Amount after tax deducted		1L.2	£	<table border="1"> <tr> <td colspan="2">Tax deducted</td> </tr> <tr> <td>1L.3</td> <td>£</td> </tr> </table>	Tax deducted		1L.3	£	<table border="1"> <tr> <td colspan="2">Gross amount before tax</td> </tr> <tr> <td>1L.4</td> <td>£</td> </tr> </table>	Gross amount before tax		1L.4	£
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	<table border="1"> <tr> <td colspan="2">Amount after tax deducted</td> </tr> <tr> <td>1L.5</td> <td>£</td> </tr> </table>	Amount after tax deducted		1L.5	£	<table border="1"> <tr> <td colspan="2">Tax deducted</td> </tr> <tr> <td>1L.6</td> <td>£</td> </tr> </table>	Tax deducted		1L.6	£	<table border="1"> <tr> <td colspan="2">Gross amount before tax</td> </tr> <tr> <td>1L.7</td> <td>£</td> </tr> </table>	Gross amount before tax		1L.7	£
Amount after tax deducted															
1L.5	£														
Tax deducted															
1L.6	£														
Gross amount before tax															
1L.7	£														
Total UK tax		<table border="1"> <tr> <td colspan="2">total of column above</td> </tr> <tr> <td>1L.8</td> <td>£</td> </tr> </table>	total of column above		1L.8	£									
total of column above															
1L.8	£														
Total UK interest and other savings income before accrued income share			<table border="1"> <tr> <td colspan="2">total of column above</td> </tr> <tr> <td>1L.9</td> <td>£</td> </tr> </table>	total of column above		1L.9	£								
total of column above															
1L.9	£														
● Accrued Income Scheme (AIS) and losses on deeply discounted securities	<table border="1"> <tr> <td colspan="2">Positive</td> </tr> <tr> <td>1L.10</td> <td>£</td> </tr> </table>	Positive		1L.10	£	<table border="1"> <tr> <td colspan="2">Negative</td> </tr> <tr> <td>1L.11</td> <td>£</td> </tr> </table>	Negative		1L.11	£	<table border="1"> <tr> <td colspan="2">Aggregate</td> </tr> <tr> <td>1L.12</td> <td>£</td> </tr> </table>	Aggregate		1L.12	£
Positive															
1L.10	£														
Negative															
1L.11	£														
Aggregate															
1L.12	£														
Total UK interest and other savings income			<table border="1"> <tr> <td colspan="2">box 1L.9 + or minus box 1L.12</td> </tr> <tr> <td>1L.13</td> <td>£</td> </tr> </table>	box 1L.9 + or minus box 1L.12		1L.13	£								
box 1L.9 + or minus box 1L.12															
1L.13	£														

UK dividends and other distributions received in year ended 31 December 2018

(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)	<table border="1"> <tr> <td colspan="2">Total dividend/distribution</td> </tr> <tr> <td>1L.14</td> <td>£</td> </tr> </table>	Total dividend/distribution		1L.14	£
Total dividend/distribution					
1L.14	£				

■ Stock dividends and non-qualifying distributions received in year ended 31 December 2018

	Total dividend
● Stock dividends from UK companies	1L.15 £
	Taxable amount
● Bonus issues of securities and redeemable shares	1L.16 £
	total of column above
Total stock dividends and distributions	1L.17 £

■ Foreign source income from assets in personal funds at Lloyd's received in year ended 31 December 2018

	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			
		total of column above		
Total foreign tax deducted		1L.52 £		
			total of column above	
Total Special Withholding Tax/UK tax taken off			1L.53 £	
				total of column above
Total non-UK income before tax				1L.54 £
				boxes 1L.13 + 1L.14 + 1L.17 + 1L.54
Total income from personal funds at Lloyd's				1L.55 £
				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'.

■ **2018–19 Loss**

■ **2018–19 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 2018–19)	1L.89 £
● 2018–19 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 2018–19 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 £	Total taxable profits from membership of Lloyd's	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.