

## Foreign Tax Credit Relief (FTCR) Working Sheet for Capital Gains Tax

|   | Column A | Column B | Column C(i) | Column C(ii) | Column C(iii) | Column C(iv) |
|---|----------|----------|-------------|--------------|---------------|--------------|
| 1 Gains before any losses                   |          |          |             |              |               |              |
| 2 Minus losses of the year                  |          |          |             |              |               |              |
| 3 Minus annual exempt amount                |          |          |             |              |               |              |
| 4 Minus clogged losses of previous years    |          |          |             |              |               |              |
| 5 Minus unclogged losses of previous years  |          |          |             |              |               |              |
| 6 Equals net taxable gains                  |          |          |             |              |               |              |
| 7 Gains chargeable at 10%                   |          |          |             |              |               |              |
| 8 Gains chargeable at 18%                   |          |          |             |              |               |              |
| 9 Gains chargeable at 28%                   |          |          |             |              |               |              |
| 10 UK Capital Gains Tax chargeable on gains |          |          |             |              |               |              |
| 11 Foreign tax eligible for credit relief   |          |          |             |              |               |              |
| 12 Foreign Tax Credit Relief allowable      |          |          |             |              |               |              |

**Foreign Tax Credit Relief (FTCR) Working Sheet for Capital Gains Tax** Continued

|   | Column A | Column C(v) | Column C(vi) | Column C(vii) | Column C(viii) | Column C(ix) |
|---|----------|-------------|--------------|---------------|----------------|--------------|
| 1 Gains before any losses                   |          |             |              |               |                |              |
| 2 Minus losses of the year                  |          |             |              |               |                |              |
| 3 Minus annual exempt amount                |          |             |              |               |                |              |
| 4 Minus clogged losses of previous years    |          |             |              |               |                |              |
| 5 Minus unclogged losses of previous years  |          |             |              |               |                |              |
| 6 Equals net taxable gains                  |          |             |              |               |                |              |
| 7 Gains chargeable at 10%                   |          |             |              |               |                |              |
| 8 Gains chargeable at 18%                   |          |             |              |               |                |              |
| 9 Gains chargeable at 28%                   |          |             |              |               |                |              |
| 10 UK Capital Gains Tax chargeable on gains |          |             |              |               |                |              |
| 11 Foreign tax eligible for credit relief   |          |             |              |               |                |              |
| 12 Foreign Tax Credit Relief allowable      |          |             |              |               |                |              |