

Your name		Your Unique Taxpayer Reference (UTR)
]	

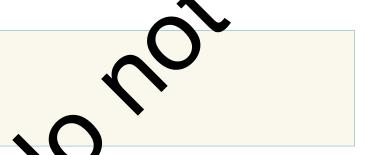
Filling in the 'Foreign' pages

The 'Foreign notes' explain how to give details of your foreign income and gains on these pages. To get notes and help heres that will help you fill in this form, go to www.hmrc.gov.uk/selfassessmentforms

- 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.
- Pages F 4 and F 5 are for foreign property ico
- Page F 6 is for claiming Foreign Tax Credit Noter of income and capital gains included elsewhere of your tax return; and for entering other oversets incode, gains from offshore funds and gains on foreign lineing rance policies.

Unremittable income

1 If you were unable to transfer any of your overseas income to the UK, put 'X' in the box - read the notes 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 a le to taim 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 are 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.



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 brief notes' to find the country or territory codes that you require. If there are not enough

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 f	rom overseas savings	
	£	£
	£	£
	£	£
	£	£
	£	£
		$\mathbf{\lambda}$
Dividends from foreign com	panies	
	£	
	£	£
	£	£
	£	£
	£	£
	f	£
	V V	
Overseas pensions, social se	curity benefits and royalties, etc - read the notes	
	£	£
	£	£
>		
	y a person abroad - read Helpsheet 262 if you are o	mitting income from this section
because you are claiming an	exemption, see box 46	
All other income received by a person abroad and any remitted 'ring fenced' foreign income – read Helpsheet 262 if you are omitting income from this section because you are claiming an exemption, see box 46		
	om this section because you are claiming an exemption	on, see box 46

Interest and other income from overseas savings </th <th>С</th>	С
Image: Control of column above	
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f f <th></th>	
f f <th>3</th>	3
3 Total of column above 4 5 Total of column above 6 7 8 9<	
É Dividends from foreign companies É<	
Dividends from foreign companies £ £ £ £ £ £ £ 5 Total of column above £ 6 7 Amount included in box 6 that does not qualify for UK tax credit - read the notes £ Corersea pensitive, social security benefits and royalties, etc - read the notes £ £ £ 5 7 7 8 8 8 8 9 8 8 8 9 9 9 9 9 9 9 9 9 9 10 11 12 13 14 15 16 17 18 19 10 10 10 10 10	
f f f	
f f <th></th>	
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f f <td></td>	
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7 Amount included in box 6 that does not qualify for UK tax credit - read the notes Overseas pensities, social recurity benefits and royalties, etc - read the notes f f f <th></th>	
qualify for UK tax credit - read the notes f f f f </th <th></th>	
£ f £ f £ f	
£ f £ f £ f	
£ £ To a £ column above 9	
To a f column above 9 Total of column above	
£	
Dividend income received by a person abroad	
All other income received by a person abroad and any remitted 'ring fenced' foreign income	

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

SA106 2015

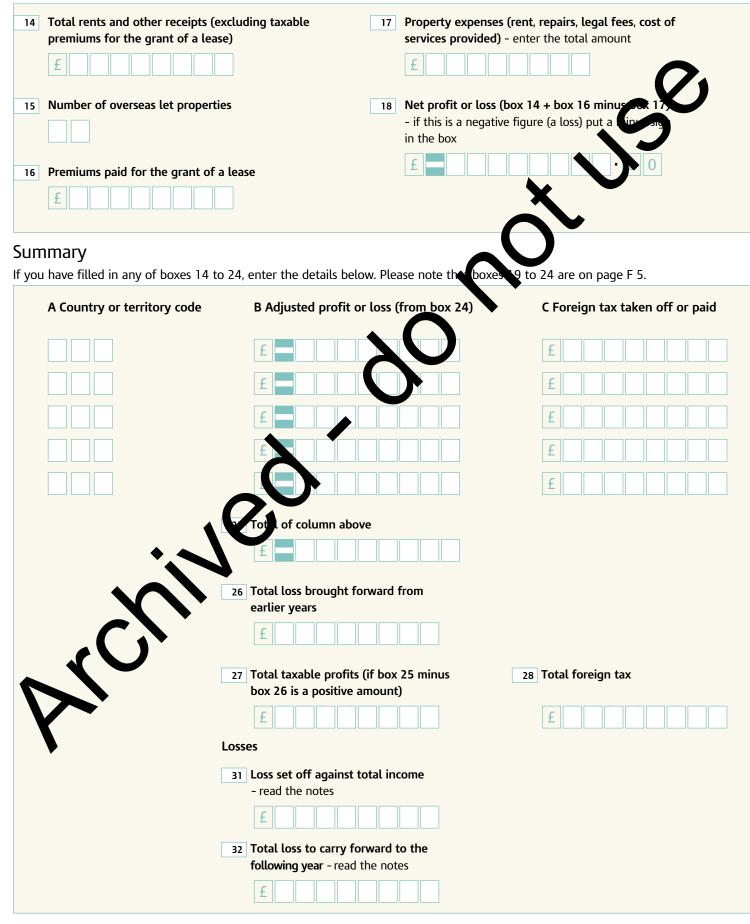
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Income from land and property abroad

If you have income from furnished holiday accommodation in a European Economic Area (EEA) country please enter the details on

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

Income and expenses



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

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.

Calculating profits and losses	s for tax purposes				
19 Private use adjustment - read the number £	otes	22 Landlord's ene	rgy saving allo	owance	
20 Balancing charges - read the notes £		10% wear and the second	tear allowance	(for furnis	shed rescher cial
21Capital allowances for equipment a (but not for furnished residential le£6		24 Adjusted profit box 20 minus (3))	• 0 0
		•	0		
D UK tax taken off E	E To claim Foreign Tax Cre put 'X' in the box	edit Relief	Taxable a	nount - re	ad the notes
£			£		
£			£		
£		•	£		
£			£		
£			£		
29 Total of column above	5	ЗC) Total taxable	e amount -	read the notes

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

If you are 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 - read the notes
	£		£
	£		£
	£		£
	£		£

Capital gains - Foreign Tax Credit Relief and Special Withholding Tax

If you have filled in the 'Capital gains summary' pages and you have 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. Do not include these smounts in box 2 on page F 1.

33	Amount of chargeable gain under UK rules	37	Foreign tarbaid
34	Number of days over which UK gain accrued		e claim Foreign Tax Credit Relief put 'X' in the box
35	Amount of chargeable gain under foreign tax rules	39	Total Foreign Tax Credit Relief on gains £
36	Number of days over which foreign gain accrue	40	Special Withholding Tax
Oth	er overseas income and gains		
41	Gains on disposals of hourings in offshore funds (excluding the anount centured in box 13) and discretionary income from non-resident trusts - enter the amount with e gain or payment f f h what received a benefit from a person abroad, inter the value or payment received – if you are pointing income from this section because you are	44 45 46	Number of years Tax treated as paid - read the notes function of the income from boxes 11, 13 and 42 because you are claiming an exemption in relation to
43	Gains on foreign life insurance policies, etc (excluding the amounts entered in box 13) - enter the amount of the gain £		a transfer of assets, enter the total amount omitted (and give full details in the 'Any other information' box on your tax return)

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