



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 2020

<ul style="list-style-type: none"> Untaxed UK interest and alternative finance receipts – read the notes 			Taxable amount
			1L.1 £
<ul style="list-style-type: none"> Taxed UK interest and alternative finance receipts – read the notes 	Amount after tax deducted	Tax deducted	Gross amount before tax
	1L.2 £	1L.3 £	1L.4 £
<ul style="list-style-type: none"> Other income from UK savings and investments (except dividends) – dividends go in box 1L.14 	Amount after tax deducted	Tax deducted	Gross amount before tax
	1L.5 £	1L.6 £	1L.7 £
		total of column above	
Total UK tax		1L.8 £	
			total of column above
Total UK interest and other savings income before accrued income share			1L.9 £
<ul style="list-style-type: none"> Accrued Income Scheme (AIS) and losses on deeply discounted securities 	Positive	Negative	Aggregate
	1L.10 £	1L.11 £	1L.12 £
			box 1L.9 + or minus box 1L.12
Total UK interest and other savings income			1L.13 £

UK dividends and other distributions received in year ended 31 December 2020
(Property Income Distributions go in boxes 1L.2 to 1L.4 above)

<ul style="list-style-type: none"> Dividends and other distributions from UK companies, UK authorised unit trusts and open-ended investment companies (OEICs) 	Total dividend/distribution
	1L.14 £

■ Stock dividends and non-qualifying distributions received in year ended 31 December 2020

	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 2020

	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 £
		total of column above		
		1L.52 £		
			total of column above	
			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 £

Boxes 1L.26 to 1L.51 are not used

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 £

Part 5 – Summary of net trading profits/allowable losses – read the notes before filling in this section

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

Boxes 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'.

■ **2020–21 Loss**

■ **2020–21 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 2020–21)	1L.89 £
● 2020–21 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 2020–21 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.