



# Trust and Estate Foreign for the year ended 5 April 2022 (2021-22)

Name of trust or estate

Tax reference

If you want help, look up the box numbers in the notes on Trust and Estate Foreign. For help filling in this form, go to [www.gov.uk/taxreturnforms](http://www.gov.uk/taxreturnforms) and read the notes and helpsheets.

## Foreign savings

Fill in columns A to E, and tick the box in column E if you want to claim Foreign Tax Credit Relief.

### Interest and other savings income

Country	Amount before tax	Foreign tax	Special Withholding Tax	Amount chargeable
A	B	C	D	E
<small>tick box if income is unremittable</small>				<small>tick box to claim Foreign Tax Credit Relief</small>
▼				▼
	£	£	£	£
	£	£	£	£
	£	£	£	£
	£	£	£	£
	£	£	£	£
	£	£	£	£
	£	£	£	£
	£	£	£	£
	£	£	£	£
	£	£	£	£
	£	£	£	£
			<small>total of column above</small>	<small>total of column above</small>
			<b>4.1A</b> £	<b>4.1</b> £

### Dividends

	£	£	£	£
	£	£	£	£
	£	£	£	£
	£	£	£	£
	£	£	£	£
	£	£	£	£
	£	£	£	£
	£	£	£	£
	£	£	£	£
	£	£	£	£
	£	£	£	£
	£	£	£	£
			<small>total of column above</small>	<small>total of column above</small>
			<b>4.2A</b> £	<b>4.2</b> £

# Foreign savings income taxable on the remittance basis and foreign income from land and property abroad

Fill in columns A to E, and tick the box in column E if you want to claim Foreign Tax Credit Relief.

	Country	Amount before tax	Foreign tax	UK tax and Special Withholding Tax	Amount chargeable
	A <small>tick box if income is unremittable</small>	B	C	D	E <small>tick box to claim Foreign Tax Credit Relief</small>
■ Dividends, interest and other savings income taxable on the remittance basis		£	£	£	£
		£	£	£	£
		£	£	£	£
		£	£	£	£
		£	£	£	£
		£	£	£	£
		£	£	£	£
		£	£	£	£
		£	£	£	£
		£	£	£	£
		£	£	£	£
		£	£	£	£
		£	£	£	£

<b>4.2B</b> £	total of column above	<b>4.2C</b> £	total of column above
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## ■ Income from land and property abroad

**IMPORTANT**  
– read the notes

	£	£	£	£
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## ■ Chargeable premiums

	£	£	£	£
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<b>4.3</b> £	total of column above	<b>4.4</b> £	total of column above
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- Residential property finance costs from boxes 4.32A or 4.37B (on page TF 5) **4.4A** £
- Unused residential property finance costs brought forward **4.4B** £
- Disposals of holdings in offshore funds and income from non-resident trusts **4.5** £
- Gains on foreign life insurance policies, life annuities and capital redemption policies – on which no tax is treated as paid **4.6** £ Amount of gain
- Gains on foreign life insurance policies, life annuities and capital redemption policies – on which tax is treated as paid **4.7** £ Tax treated as paid **4.8** £ Amount of gain

## Foreign Tax Credit Relief for foreign tax paid on trade, partnership and other income

Read the notes

Enter in this column the page number in the 'Trust and Estate Tax Return' from which information is taken. Do this for each item you're claiming tax credit for ▼	Country <b>A</b>	Foreign tax <b>C</b>	Amount chargeable <b>E</b> <small>tick box to claim Foreign Tax Credit Relief ▼</small>	
		£	£	
		£	£	
		£	£	
		£	£	
		£	£	
		£	£	
		£	£	
		£	£	
		£	£	
		£	£	

- Enter in box 4.9 the total Foreign Tax Credit Relief on the income (if there's an entry in box 4.9, you must also complete box 4.9A) **4.9** £
- Enter in box 4.9A the amount of Foreign Tax Credit Relief referable to that part of net income, after deductions, chargeable at the special trust rates or dividend trust rate (Enter zero if appropriate) **4.9A** £

## Foreign Tax Credit Relief for foreign tax paid and Special Withholding Tax deducted on chargeable gains reported on the 'Trust and Estate Capital Gains' pages

The middle 3 columns below are no longer used. Please make entries only in the first and fifth columns – read the notes

Amount of gain under UK rules	Period over which UK gain accrued	Amount of gain under foreign tax rules	Period over which foreign gain accrued	Foreign tax paid <b>C</b> <small>tick box to claim Foreign Tax Credit Relief ▼</small>	
£	days	£	days	£	
£	days	£	days	£	
£	days	£	days	£	
£	days	£	days	£	
£	days	£	days	£	
£	days	£	days	£	
£	days	£	days	£	
£	days	£	days	£	
£	days	£	days	£	
£	days	£	days	£	

- If you're calculating the tax, enter the total Foreign Tax Credit Relief on the gains in box 4.10 **4.10** £
- Special Withholding Tax on gains **4.10A** £

Now go back to page 3 in the Trust and Estate Tax Return and finish filling it in

## Income from land and property abroad

If you had income from furnished holiday accommodation in a European Economic Area (EEA) country, please enter the details on the 'Trust and Estate UK Property' page, not on this page – read the notes.

Fill in one page TF 4 if there's only one overseas let property, or there's more than one but all overseas let properties are in the same country and all the income is remittable, or there's more than one and they're in different countries but there has been no foreign tax deducted from any of the income and all the income is remittable.

If any of the income is unremittable or the overseas let properties are in different countries and some foreign tax has been deducted, you must fill in a copy of page TF 4 for each property letting. Take copies of TF 4 before you start or go to [www.gov.uk/taxreturnforms](http://www.gov.uk/taxreturnforms). Please put the trust or estate name and tax reference next to the address box on each copy. If you're using page TF 4 to return income from more than one property, please use the address box below for the first property and the 'Additional information' box on page TF 5 for the other addresses.

Address of property

Postcode

- Estates only – if you've used traditional accounting rather than cash basis to calculate the estate's income and expenses tick box 4.11C (trusts cannot use cash basis)

4.11C

### Income

- Income – total rents and other receipts (excluding chargeable premiums)

4.11 £

- Tick box 4.11A if box 4.11 contains income from more than one property

4.11A

- Tick box 4.11B if the income in box 4.11 is unremittable

4.11B

### Expenses

- Rent, rates, insurance, etc

4.12 £

- Repairs and maintenance

4.13 £

- Non-residential property finance costs

4.14 £

- Legal and professional costs

4.15 £

- Costs of services provided, including wages

4.16 £

- Other expenses

4.17 £

total of boxes 4.12 to 4.17

4.18 £

box 4.11 minus box 4.18

Net profit (or loss) – show loss in brackets

4.19 £

### Tax adjustments to net profit (or loss)

- Private use

4.20 £

- Balancing charges

4.21 £

box 4.20 + box 4.21

4.22 £

- Electric charge-point allowance

4.21A £

- The Structures and Buildings Allowance

4.21B £

- Zero-emission car allowance

4.21C £

- All other capital allowances

4.23 £

boxes 4.21A + 4.21B  
+ 4.21C + 4.23 + 4.24

- Costs of replacing domestic items

4.24 £

4.25 £

box 4.19 + box 4.22  
minus box 4.25

Adjusted profit (if loss, enter '0' here, and enter loss in box 4.27)

4.26 £

box 4.19 + box 4.22  
minus box 4.25

Adjusted loss (if '0' in box 4.26)

4.27 £

## Income from land and property abroad continued

Fill in boxes 4.28 to 4.32A (if you've completed only one page TF 4) or boxes 4.33 to 4.38 if you've completed a separate page TF 4 for each property.

• Taxable profit or allowable loss from box 4.26 or box 4.27 (enter a loss in brackets) **4.28** £

• minus losses brought forward from earlier years **4.29** £

**Total taxable profits** (if box 4.28 is a profit and is more than box 4.29) **4.30** £

box 4.28 minus box 4.29

Copy to column B on page TF 2

### ■ Losses etc

• Loss offset against total income **4.30A** £

**Loss to carry forward to the following year** **4.31** £

• If you've only one property or your properties are all in the same foreign country and foreign tax was deducted, enter the tax paid **4.32** £

Copy to column C on page TF 2 and fill in columns A and E as appropriate

• Residential property finance costs **4.32A** £

Copy to box 4.4A on page TF 2

If you've filled in more than one page TF 4 enter details below using a separate line for each overseas let property. Exclude any unremittable income from the 'Taxable profit or loss' column.

Country	Taxable profit or loss <small>(from box 4.26 or box 4.27)</small>	Foreign tax	Amount chargeable	Residential property finance costs
1	£	£	£	£
2	£	£	£	£
3	£	£	£	£
4	£	£	£	£
5	£	£	£	£
6	£	£	£	£

Total of column above

**4.33** £

• minus losses brought forward **4.34** £

**Total taxable profits** **4.35** £

Copy to column B on page TF 2

Total of column above

**4.36** £

Copy to column C on page TF 2

Total of column above

**4.37** £

Copy to column E on page TF 2

Total of column above

**4.37B** £

Copy to box 4.4A on page TF 2

### ■ Losses etc

• Loss offset against total income **4.37A** £

**Loss to carry forward to the following year** **4.38** £

**4.39** **Additional information**