

### Working sheet 1 - overlapping basis periods and Foreign Tax Credit Relief (FTCR) claims

2024-25	<div style="text-align: center; margin-bottom: 5px;">Basis period</div> <div style="border: 1px solid #ccc; padding: 2px; display: flex; gap: 5px;"> <input style="width: 25px; height: 20px;" type="text"/> <input style="width: 25px; height: 20px;" type="text"/> <input style="width: 25px; height: 20px;" type="text"/> <input style="width: 25px; height: 20px;" type="text"/> </div>	to	<div style="border: 1px solid #ccc; padding: 2px; display: flex; gap: 5px;"> <input style="width: 25px; height: 20px;" type="text"/> <input style="width: 25px; height: 20px;" type="text"/> <input style="width: 25px; height: 20px;" type="text"/> <input style="width: 25px; height: 20px;" type="text"/> </div>		
	<div style="text-align: center; margin-bottom: 5px;">Apportionments of accounts</div> <div style="border: 1px solid #ccc; padding: 2px; display: flex; gap: 5px;"> <input style="width: 25px; height: 20px;" type="text"/> <input style="width: 25px; height: 20px;" type="text"/> <input style="width: 25px; height: 20px;" type="text"/> <input style="width: 25px; height: 20px;" type="text"/> </div>	to	<input style="width: 25px; height: 20px;" type="text"/> <input style="width: 25px; height: 20px;" type="text"/>		
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			Total of boxes 4 + 9 + 14		
			<input style="width: 25px; height: 20px;" type="text"/> <input style="width: 25px; height: 20px;" type="text"/>		
2023-24	<input style="width: 25px; height: 20px;" type="text"/> <input style="width: 25px; height: 20px;" type="text"/> <input style="width: 25px; height: 20px;" type="text"/> <input style="width: 25px; height: 20px;" type="text"/>	to	<input style="width: 25px; height: 20px;" type="text"/> <input style="width: 25px; height: 20px;" type="text"/> <input style="width: 25px; height: 20px;" type="text"/> <input style="width: 25px; height: 20px;" type="text"/>		
Overlap	<input style="width: 25px; height: 20px;" type="text"/> <input style="width: 25px; height: 20px;" type="text"/> <input style="width: 25px; height: 20px;" type="text"/> <input style="width: 25px; height: 20px;" type="text"/>	to	<input style="width: 25px; height: 20px;" type="text"/> <input style="width: 25px; height: 20px;" type="text"/> <input style="width: 25px; height: 20px;" type="text"/> <input style="width: 25px; height: 20px;" type="text"/>		
	Months				
	<input style="width: 25px; height: 20px;" type="text"/> <input style="width: 25px; height: 20px;" type="text"/>				
Overlap profits	<input style="width: 25px; height: 20px;" type="text"/> <input style="width: 25px; height: 20px;" type="text"/>	X	<input style="width: 25px; height: 20px;" type="text"/> <span style="font-size: 8px;">£</span>	=	<input style="width: 25px; height: 20px;" type="text"/> <span style="font-size: 8px;">£</span>
	<input style="width: 25px; height: 20px;" type="text"/> <input style="width: 25px; height: 20px;" type="text"/>				
Foreign source profit included	<input style="width: 25px; height: 20px;" type="text"/> <input style="width: 25px; height: 20px;" type="text"/>	X	<input style="width: 25px; height: 20px;" type="text"/> <span style="font-size: 8px;">£</span>	=	<input style="width: 25px; height: 20px;" type="text"/> <span style="font-size: 8px;">£</span>
	<input style="width: 25px; height: 20px;" type="text"/> <input style="width: 25px; height: 20px;" type="text"/>				
Foreign tax	<input style="width: 25px; height: 20px;" type="text"/> <input style="width: 25px; height: 20px;" type="text"/>	X	<input style="width: 25px; height: 20px;" type="text"/> <span style="font-size: 8px;">£</span>	=	<input style="width: 25px; height: 20px;" type="text"/> <span style="font-size: 8px;">£</span>
			Adding foreign tax paid on whole of taxable profits for 2024-25 (including overlap profits)		
			Deduct the amount of FTCR allowed in 2023-24 for the overlap profits		
			Amount of foreign tax available for relief in 2024-25 on overlap profits		