Guide to Rathbones' UK Client Tax report and HMRC's online Self-Assessment submission

For tax year: 6 April 2023 - 5 April 2024



For use by Rathbones Investment Management clients only

Tailor your return		When you begin the process, you will need to tailor your Return to your own specific circumstances, so that all relevant questions and parts of the Return are completed correctly.
Page 1 of 3 This section aims to ensure you only answer questions relevant to you.	File a return menu 1. Welcome 2. Tell us about you	For example, this section applies to your employments.
Include all income even if the income has been taxed at source . In the tax year 6 April 2023 to 5 April 2024:	3. Tailor your return 4. Fill in your return 5. Check your return 6. View your calculation	
Our record shows that you may have had employment(s) in this tax year. You should consider completing the employment section. Select 'YES' to the question 'Were you an employee', indicating the number of employments and complete the employment section(s) to your return.	7. Save your return 8. Submit your return Provide feedback Tax return options How to pay	
Were you an employee (or director or office holder) or agency worker in the year to 5 April 2024?		
 Yes No Help about: Tailor your return 01 - Employee, director, office holder or agency worker 		
How many employments or directorships did you have?		
Please provide us with the name of your employer(s): Employer 1 name:		

If you are self employed or in a partnership, you must register to pay Class 2 National Insurance. Help about: Tailor your return 02 - If you are self-employed or in a partnership, you must register to pay Class 2 National Insurance Was your turnover more than £1,000 in total from all self-employments? Please check help Yes No Help about: Tailor your return 03 - Self Employed Were you in a partnership? 🔿 Yes 🌘 No Help about: Tailor your return 04 - Partnership Did you receive income from UK land and/or property (including income from foreign property) over £1,000? Please check help before selecting No () Yes Help about: Tailor your return 05 - Income from UK property. If you received any foreign income, do you need to complete the foreign section? Please check help before selecting (\bullet) No Yes Help about: Tailor your return 06 - Foreign income or income gains Do you wish to claim Foreign Tax Credit Relief on Capital Gains (No Yes If you disposed of any chargeable assets, or had any chargeable gains, or you wish to claim an allowable loss, or make any other claim or election, do you need to complete the Capital Gains section? Please check help before selecting Yes () No Help about: Tailor your return 07 - Capital gains Save and continue Back

Tailor your return

Page 2 of 3

In the tax year 6 April 2023 to 5 April 2024:

Did you receive any **interest**, for example, from UK banks, UK building societies, UK unit trusts (or untaxed foreign interest up to £2,000)?



Help about: Tailor your return 08 - Interest (UK)

Did you receive any **dividends**, for example, from UK companies, authorised unit trusts, open-ended investment companies (or dividends from foreign companies up to £1,000)?

Yes No

Help about: Tailor your return 09 - Dividends (UK)

Did you receive any **UK pensions, annuities** or **state benefits**, for example, state pension, occupational pension, retirement annuity, Incapacity Benefit?

🔵 Yes 🌘 No

▶ Help about: Tailor your return 10 - UK pensions, annuities or state benefits

Did you or your partner (if you have one) get **Child Benefit** payments during the year 2023-24? (This also applies if the child living with you is not your

File a return menu

<u>1. Welcome</u>

2. Tell us about you **3. Tailor your return** 4. Fill in your return 5. Check your return 6. View your calculation 7. Save your return 8. Submit your return Provide feedback Tax return options How to pay This section will need to include all bank account interest received plus

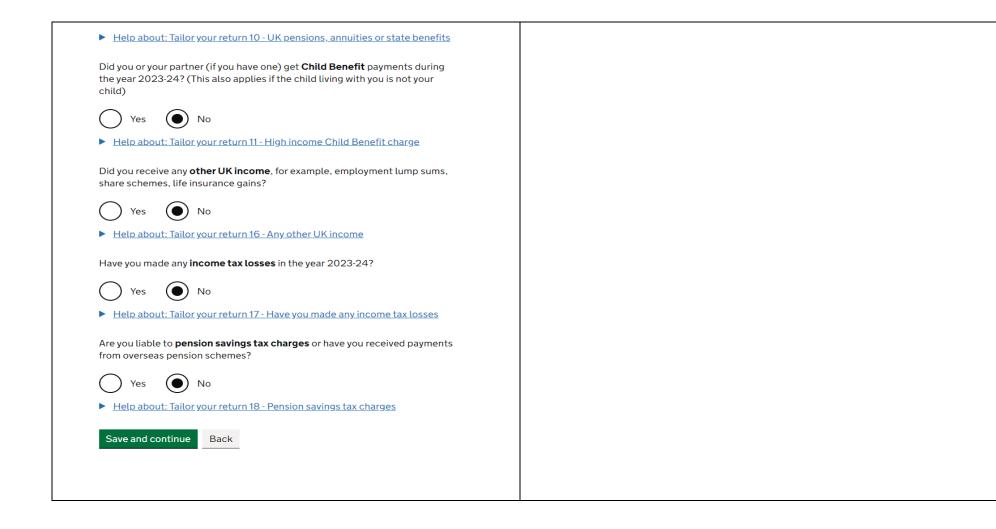
- Unit trust interest received
- UK dividends received
- Unit trust dividends received

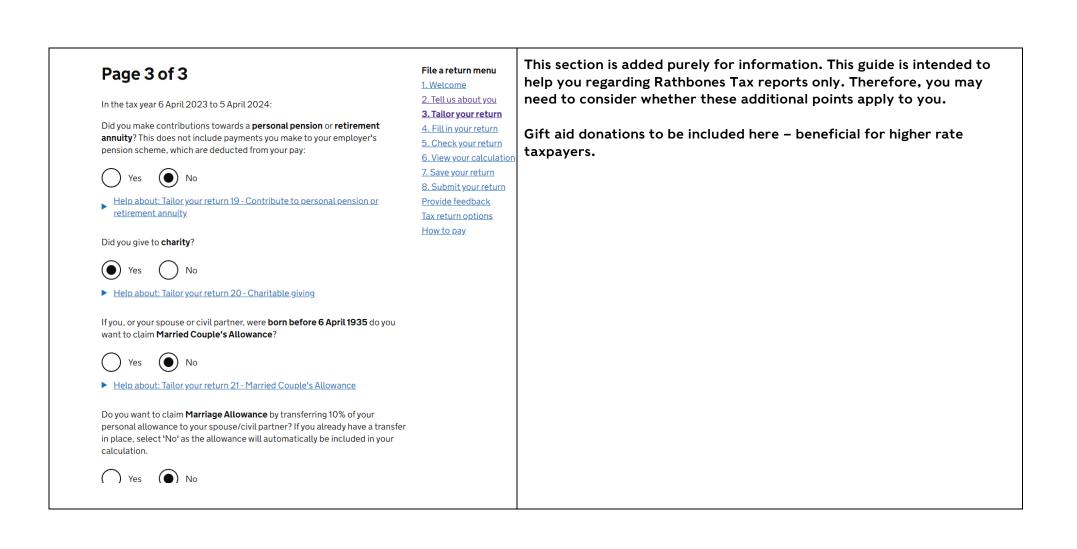
The Income from UK securities section of the Totals summary in your Rathbones Tax report will be relevant for some of these questions. Remember to include all income sources – not just Rathbones portfolio income.

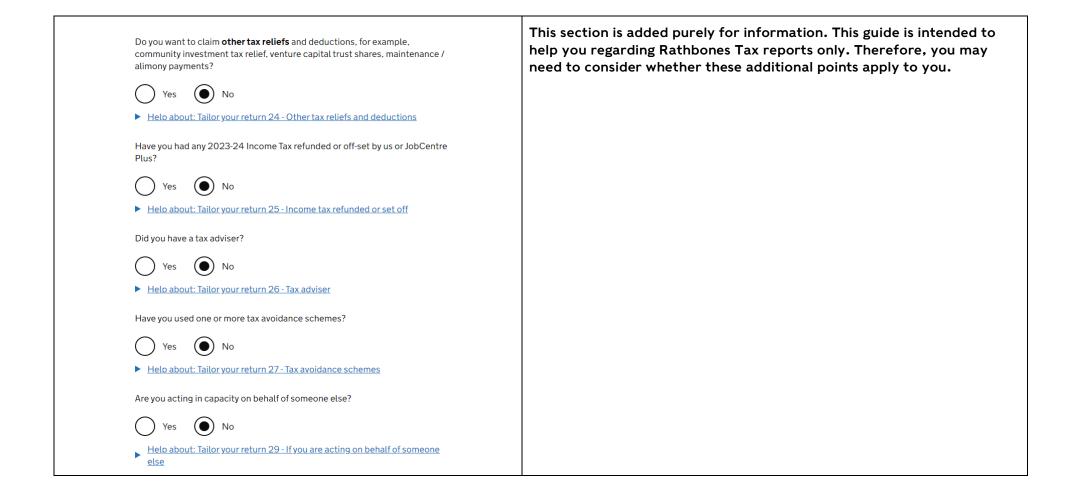
Totals summary

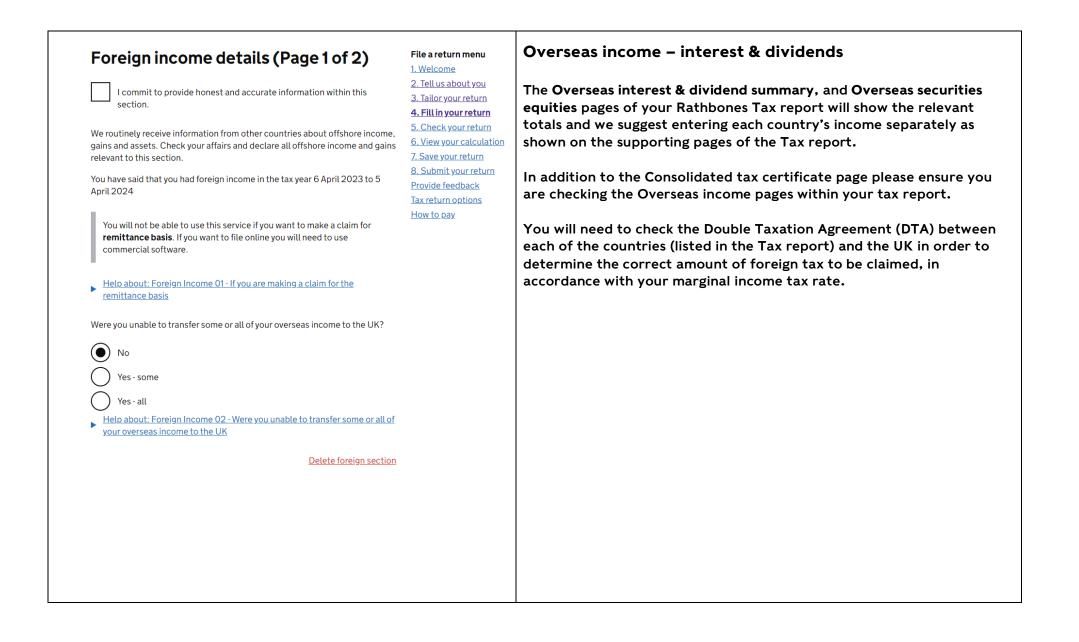
		Sterlin
Interest and other income items	Interest	1,612.2
	Interest reversal	0.0
	Non-dividend income	0.0
	Income refund	0.0
Interest and other income items total		1.612.2
Income from UK securities	Equities	21,689.1
	Fixed interest	28.180.6
	Unit trust - dividends	6,435.6
	Unit trust - interest	26,145.0
	Investment trusts	3,627.0
	Other income	11,103.3
	VCT - dividends	0.0
Income from UK securities total		97,180.7
Income from overseas securities	Overseas - equities	10.768.0
	Overseas - fixed interest	6,873.9
	Excess reportable income	0.0
Income from overseas securities total		17,641.9
Accrued income	Rebate amount	0.0
	Accrued amount	22.6
Accrued income total		22.6
CGT net position	CGT gain/loss	0.0
CGT net position total		0.0
Valuation as at 5 April	Holdings	4,583,13
•	Cash	82,74
Valuation total as at 5 April		4.665.87

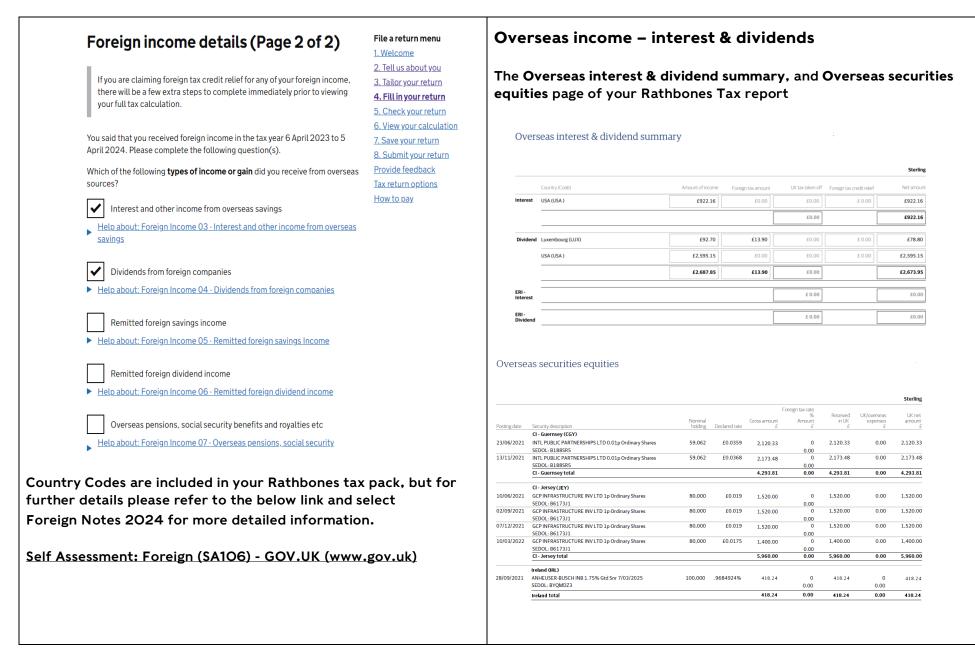
Please note that figures displayed in this summary For a full breakdown, please refer to each individual For VCT we recommend you seek independent ta are gross unless otherwise stated and should be section. VCT dividend credited section of this tax report.











 Dividend income received by a person abroad Help about: Foreign Income 08 - Dividend income received by a person abroad 	This section is added for additional information. This guide is intended to help you regarding Rathbones Tax reports only. You will need to consider which of these additional points apply to you.
All other income received by a person abroad and any remitted 'ring fenced' foreign income	
Help about: Foreign Income 09 - All other income received by a person abroad and any remitted 'ring fenced' foreign income	
Employment, self-employment and other income which you paid foreign tax on	
Help about: Foreign Income 10 - Employment, self-employment and other income on which you paid foreign tax	
Capital gains - foreign tax credit relief and Special Withholding Tax	
 Help about: Foreign Income 11 - Capital gains - foreign tax credit relief and Special Withholding Tax 	
Any other overseas income and gains	
 Help about: Foreign Income 12 - Any other overseas income and gains 	
Income from land and property abroad	
Help about: Foreign Income 13 - Income from Land and Property abroad	
Delete foreign section	
Save and continue Back	

The Overseas interest & dividend summary, and Overseas securities fixed interest page of your Rathbones Tax report

Interest and other income from overseas savings

File a return menu <u>1. Welcome</u> <u>2. Tell us about you</u>

3. Tailor your return

4. Fill in your return

5. Check your return

7. Save your return 8. Submit your return

Provide feedback

Tax return options

How to pay

6. View your calculation

You said that you received interest and other income from overseas savings in the tax year 6 April 2023 to 5 April 2024. Please complete the following question(s).

All entries should be in sterling.

Convert the income into UK pounds using the $\underline{exchange\ rate}$ at the time the income arose.

Your reference for this income:

Rathbones Portfolio

▶ Help about: Foreign Income 15 - Your reference for this income

Country:

Ireland (Republic of) IRL

▶ Help about: Foreign Income/Tell us about you 14 - Country help

Amount of income arising or received before any tax taken off:

Help about: Foreign Income 16 - Amount of Income arising or received before any tax taken off

Foreign tax taken off or paid: (optional)

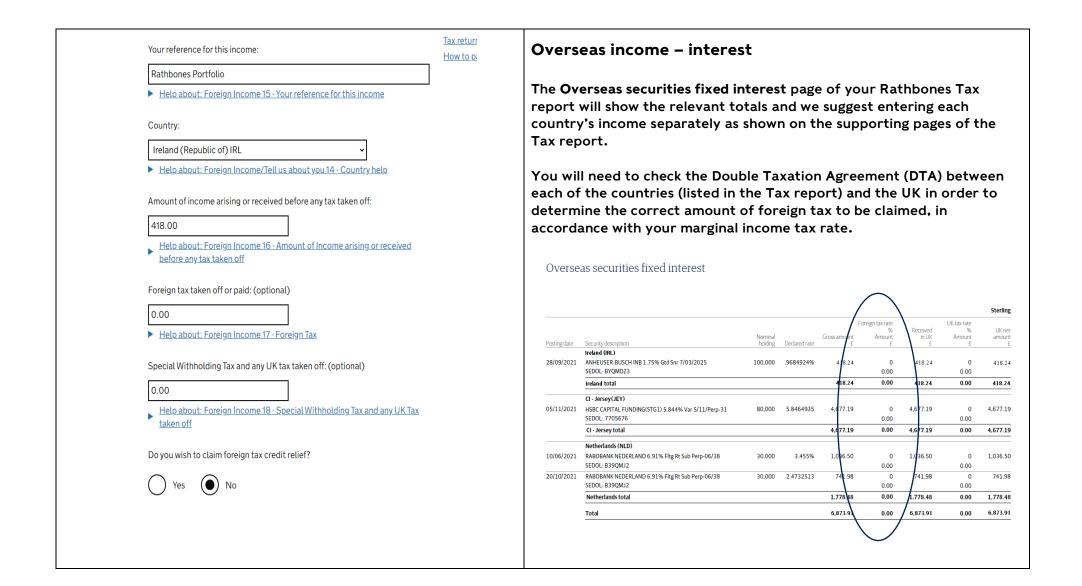


Overseas interest & dividend summary

						Sterling
	Country (Code)	Amount of income	Foreign tax amount	UK tax taken off	Foreign tax credit relief	Net amoun
Interest	CI - Jersey (JEY)	£99.34	£0.00	£0.00	£0.00	£99.34
	Republic of Ireland (IRL)	£51.41	£0.00	£0.00	£ 0.00	£51.41
				£0.00	[£150.75
Dividend	Denmark (DNK)	£23.79	£6.42	£0.00	£ 0.00	£17.37
	Republic of Ireland (IRL)	£177.32	£0.00	£0.00	£ 0.00	£177.32
	USA (USA)	£98.69	£14.81	£0.00	£ 0.00	£83.88
		£299.80	£21.23	£0.00	[£278.57
ERI - Interest				£ 0.00	[£0.00
ERI - Dividend				£ 0.00	[£0.00

Overseas securities fixed interest

06/02/2023 LEG	GG MASON GLOBAL FUNDS WA Sht Dur Blue Chip S + Hgd JOL: BDFC6B4 public of Ireland total	150	£0.174851	26.23 51.41	0 0.00 0.00	26.23 51.41	0 0.00 0.00	26.23 51.41
06/02/2023 LEG		150	£0.174851	26.23		26.23		26.23
520								
	GG MASON GLOBAL FUNDS WA Sht Dur Blue Chip S + Hgd DOL: BDFC6B4	150	£0.167870	25.18	0 0.00	25.18	0 0.00	25.18
	unity description public of Ireland (IRL)	Nominal holding	Declared rate	Gross amount £	oreign tax rate % Amount £	Received in UK £	UK tax rate % Amount £	UK net amount £



Amount of income arising or received before any tax taken off:	Overseas income – dividends
418.00 Help about: Foreign Income 16 - Amount of Income arising or received before any tax taken off	You will need to check the Double Taxation Agreement (DTA) between each of the countries listed in the report and the UK in order to
Foreign tax taken off or paid: (optional) 0.00 Help about: Foreign Income 17 - Foreign Tax	determine the correct amount of foreign tax to be claimed.
Special Withholding Tax and any UK tax taken off: (optional) 0.00 Help about: Foreign Income 18 - Special Withholding Tax and any UK Tax taken off	Note: For further guidance on whether to select Yes or No, refer to the Double Taxation Agreement under Appendix.
Do you wish to claim foreign tax credit relief? Yes No Help about: Foreign Income 19 - Do you wish to claim foreign Tax Credit relief	In this example, the taxpayer is liable to pay higher rate tax and the DTA with (Foreign Country) means that 15% of the Withholding Tax deducted can be claimed as a credit.
Rate of tax credit relief allowed: 15% ▶ Help about: Foreign Income 20 - Rate of tax credit relief allowed Taxable amount: £ 418.00	Usually no more than 15% can be claimed for higher rate taxpayers and 7.5% for basic rate taxpayers but again, it depends on the DTA in force.

 Help about: Foreign Income 19 - Do you wish to claim foreign Tax Credit relief 	Overseas income – dividends
Rate of tax credit relief allowed: Please select Please select 2% 4 418.00 5% 7% 7% reign Income 20 - Rate of tax credit relief allowed 6% 7% 7% 7% 10% 10% 10% 10% 10% 10% 10% 10	You will need to check the Double Taxation Agreement (DTA) between each of the countries listed in the report and the UK to determine the correct amount of foreign tax to be claimed. Usually no more than 15% can be claimed for higher rate taxpayers and 7.5% for basic rate taxpayers but, again, it depends on the DTA in force.
Foreign tax taken off or paid: (optional) 0.00 Help about: Foreign Income 17 - Foreign Tax	In this example, if no Withholding Tax is deducted then there is no foreign tax credit relief to claim.
Special Withholding Tax and any UK tax taken off: (optional) 0.00 Help about: Foreign Income 18 - Special Withholding Tax and any UK Tax taken off Do you wish to claim foreign tax credit relief? Yes Image: No Help about: Foreign Income 19 - Do you wish to claim foreign Tax Credit relief	
Taxable amount: £ 418.00 Help about: Foreign Income 21 - Taxable Amount Click 'Add' to add this set of income details to your tax return Add Clear You cannot enter more than 20 'Foreign Income sources'.	

C					
Summar Source of income	-	Amount of income	Withholding	Maximum foreign tax credit relief	amount
○ Rathbone portfolio	IRL	418.00		N/A	418.00
Total		418.00			418.00
Change	Delete		Del	<u>ete foreign se</u>	ection
Save and	l continue	Back	DEL		

Fill in your return		Dividends from U	K companie	2S	
Dividends	File a return menu 1. Welcome				
You have said that you received dividends in the tax year 2023 to 2024. Please complete the following questions.	<u>2. Tell us about you</u> <u>3. Tailor your return</u> 4. Fill in your return	Consolidated tax certificate: UK income summary			
The answers to these questions can be found in your dividend vouchers	<u>5. Check your return</u> 6. View your calculation	Interest and dividends from UK banks and building societ	eties		Sterlin
or counterfoils.	7. Save your return	1 Taxed UK interest	£0.00	5 Other dividends	£10,062.66
	<u>8. Submit your return</u> Provide feedback	2 Untaxed UK interest	£27,757.25	6 Foreign dividends	£0.00
The <u>Dividends from UK companies worksheet</u> will calculate the Net amount and will be helpful if you have more than one account.	Tax return options	3 Untaxed foreign interest	£0.00	7 Tax taken off foreign dividends	£0.00
	<u>How to pay</u>	4 Dividends from UK companies	£21,689.17	$\overline{)}$	
Dividends from UK companies. The amount received: (optional)		Other UK Income not included on supplementary pages			
21689.00		17 Other taxable income	£11,103.32	21 Description of income in box 17	
Help about: Dividends 01 - Dividends from UK companies		18 Total amount of allowable expenses	£0.00	PROP INC	
The <u>Dividends from authorised unit trusts and open-ended investment</u> <u>companies worksheet</u> will calculate the Net amount and will be helpful if you have more than one account.		19 Any tax taken off box 17	£0.00		
Other dividends. The amount received: (optional) 10062.00 Helo about: Dividends 02 - Dividends from authorised unit trusts and open-ended investment companies Foreign dividends (up to £1,000) (do not include this amount in the foreign		If the gross amount of can enter them here If more than £1,000	as a total.		nan £1,000 yc
section). Enter the amount in sterling after foreign tax was taken off: (optional)					
E Help about: Dividends 03 - Foreign dividends (up to £1.000)					
Tax taken off foreign dividends. Enter the sterling equivalent: (optional)					
Help about: Dividends 04 - Tax taken off foreign dividends					
Delete dividends section					
Delete dividends section Save and continue Back					

Change your tailored return (page 1) ENTERED
Change your tailored return (page 2) ENTERED
Change your tailored return (page 3) ENTERED
Employment
Rathbones Plc
Enter income NOT ENTERED
Enter additional information NOT ENTERED
Foreign
Change foreign income details (Page 1 of 2) ENTERED
Change foreign income details (Page 2 of 2) ENTERED
Foreign income types
Change foreign interest ENTERED
Change foreign dividends ENTERED
Capital gains
Enter details of disposed chargeable assets NOT ENTERED

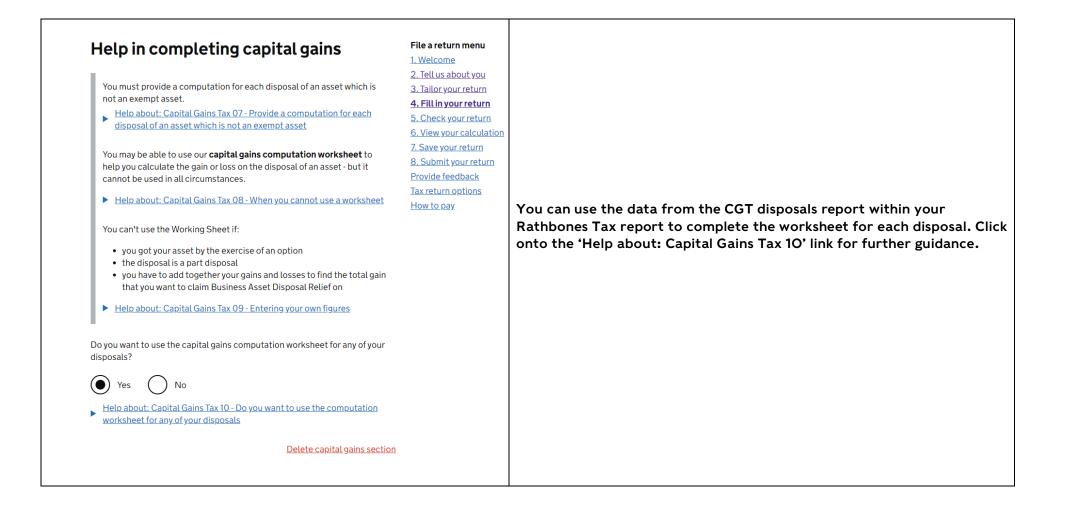
Fill in your return		Please complete as appropriate and move onto the next sectio
UK interest	File a return menu 1. Welcome	
You have said that you received UK interest in the tax year 6 April 2023 to 5 April 2024. Please complete the following questions.	2. Tell us about you 3. Tailor your return 4. Fill in your return	
The answer to these questions can be found in your statement from the interest payer.	5. Check your return 6. View your calculation 7. Save your return 8. Submit your return Provide feedback	
The <u>Taxed UK interest worksheet</u> will calculate the amount of interest and will be helpful if you have more than one account.	Tax return options How to pay	
 Taxed UK interest. Enter net amount after tax has been taken off: (optional) £ Help about: UK Interest 01 - Taxed UK interest etc. the net amount after tax has been taken off 		

The <u>Untaxed UK interest worksheet</u> will calculate the amount of untaxed interest and will be helpful if you have more than one account.	Consolidated tax certificate: UK inc	come summa	ry		
Untaxed UK interest etc (amounts which have not been taxed). Enter total amount: (optional)	Interest and dividends from UK banks and building societies			Sterling	
	1 Taxed UK interest	£0.00	5 Other dividends	£10,062.66	
Help about: UK Interest 02 - Untaxed UK interest etc (amounts that have	2 Untaxed UK interest	£27,757.25	6 Foreign dividends	£0.00	
not been taxed at all)	3 Untaxed foreign interest	£0.00	7 Tax taken off foreign dividends	£0.00	
Untaxed foreign interest (up to £2,000) - amounts which have not had tax	4 Dividends from UK companies	£21,689.17			
taken off. Enter total amount: (optional)	Other UK income not included on supplementary pages				
£	17 Other taxable income	£11,103.32	21 Description of income in box 17		
Help about: UK Interest 03 - Untaxed foreign interest (up to £2,000) -	18 Total amount of allowable expenses	£0.00	PROP INC		
amounts which have not had tax taken off	19 Any tax taken off box 17	£0.00			
Delete UK interest section					
Save and continue Back					

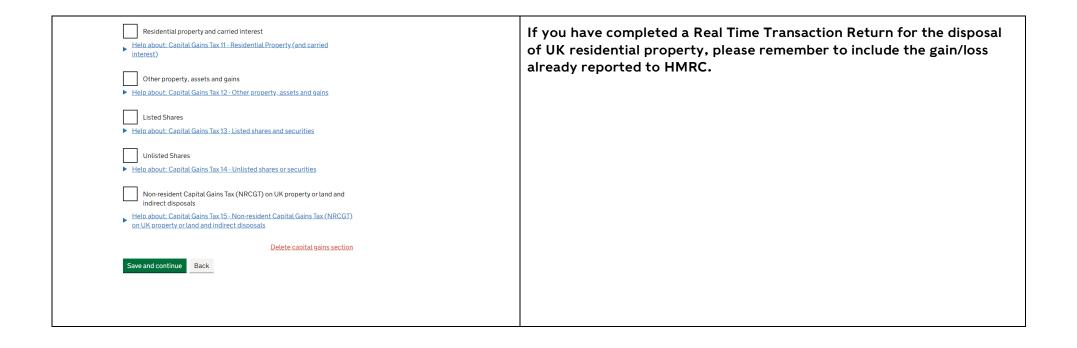


Are lanced deducted?
Are losses deducted?
Yes ONO
Help about: Capital Gains Tax 04 - Are losses deducted?
Are your taxable gains more than £6,000?
Yes No
Help about: Capital Gains Tax 96 - Are your taxable gains more than <u>£6.000?</u>
Do you want to claim an allowable capital loss or make any other capital gains claim or election for the year?
Yes No
Help about: Capital Gains Tax 06 - Do you want to claim an allowable capital loss or make any other claim
Delete capital gains section
Save and continue Back

Details of chargeable assets disposed of and gains and losses You have said that you need to complete the Capital Gains Tax summary for the tax year 2023-2024. You can find the link to the Capital Gains Tax Summary Notes and your entitlement to the annual exempt amount within the help. Please refer to the capital gains help sheets for more guidance on	File a return menu 1. Welcome 2. Tell us about you 3. Tailor your return 4. Fill in your return 5. Check your return 6. View your calculation	In this example YES has been selected because the total level of proceeds exceeded the reporting requirement of £50,000. CGT disposal report									
particular topics before you complete this section.	7. Save your return	[Acquisition date]	Transaction type	Security description	Nominal	Cost Indexa £ allow		Proceeds E	Gain/loss £	income gains £	income gains £
Help about: Capital Gains Tax 01 - Capital Gains Tax summary	<u>8. Submit your return</u> <u>Provide feedback</u>	Gains 21/06/2020 [02/07/2010	Sale Purchase]	NB PRIVATE EQUITY PARTNERS LTD NPV Zero Div Pref Sh 2022 Sedol: BD0FRW6	ares 19,000.00	12,780.01	0.00	21,715.16	8,935.15	0.00	0.00
The information to help you complete this section of your return will	Tax return options	26/02/2021 [06/04/2008	Sale 2008 pool]	RELX PLC 14.44p Ordinary Shares	450 [S]	1,876.90	0.00	8,737.51	8,737.51	0.00	0.00
include contracts for the purchase or sale of assets, invoices for allowable expenditure and copies of any valuations obtained	<u>How to pay</u>	20/01/2021 [20/12/2020 17/02/2021	Purchase]	n TREASURY0% T-Bill 20/01/2021 Sedol: B3Y1GJ8 n TREASURY0% T-Bill 17/02/2021	100,000.00	99,950.16	0.00	100,000.00	NG/NL	0.00	49.84
atomatic expendicate and copies of any facadions obtained		[17/02/2021 [17/01/2021 Total			150,000.00	149,930.99 264,538.06	0.00	275,452.67	NG/NL 17,672.66	0.00	118.85
Help about: Welcome Page 09 - Capital Gains		Losses									
Did you dispose of chargeable assets worth more than £50,000?		26/02/2020 [09/06/2011	Sale Purchase]	NB GLOBAL RATE INCOME FUND LTD Floating Ordinary S (GBP) Sedol: B3KX4Q3	hs 37,000.00	38,249.63	0.00	33,388.81	-4,860.82	0.00	0.00
		Total Net position (if				38,249.63 302,787.69		33.388.81 308,841.48	-4,860.82 12,811.84	0.00	0.00
Yes No			a gain, piease se	ee overlear)		302,787.09	(300,041.40	12,011.04	0.00	116.65
Help about: Capital Gains Tax 02 - Did you dispose of chargeable assets worth more than £50,000?											
Delete capital gains section											
Save and continue Back											



Capital gains computation worksheets		This is provided for illustrative purposes only.
Complete one worksheet for each asset disposed of (maximum of 20 worksheets). Any losses m later use. Business Asset Disposal Relief (previously Entrepreneurs' relief) - All details of gain which Business Asset Disposal Relief has been claimed must be included in the 'Other property type of asset only .	ns on disposals for	
Your reference for this disposal: (optional)		
Rathbone portfolio		
Help about: Capital Gains Tax 77 - Your reference for this disposal		
Type of asset:		
Listed shares and other securities Listed shares and other securities Listed shares and other securities Unisted shares and other securities Other property, assets and gains Residential property and carried interest		
Help about: Capital Gains Tax 79 - Description of asset Date of disposal: e.g. dd/mm/yyyy Help about: Capital Gains Tax 80 - Date of disposal		
Fill in your return Disposed chargeable assets	File a return menu	
	1. Welcome 2. Tell us about you	
The Capital gains section is split into five sections: These are intended as broad titles and the detail of what to include in each section is included in the help text	3. Tailor your return 4. Fill in your return	
Business Asset Disposal Relief Any details of gains on disposals for which Business Asset Disposal Relief has been claimed, must be included in the 'Other property, assets and gains' section only	5. Check your return 6. View your calculation 7. Save your return 8. Submit your return	
Please select which section you need to complete	Provide feedback	
Please complete the 'Unlisted shares and securities' section for listed shares and securities where any of the following apply:	<u>Tax return options</u> How to pay	
Employee shareholder status Enterprise Investment Scheme Seed Enterprise Investment Scheme		



Please select which section you need to complete	<u>Provide feedback</u> Tax return options	
Please complete the 'Unlisted shares and securities' section for and securities where any of the following apply:		
 Employee shareholder status Enterprise Investment Scheme Seed Enterprise Investment Scheme Share Loss relief where losses are claimed against income 		
Residential property and carried interest		
Help about: Capital Gains Tax 11 - Residential Property (and ca interest)	arried	
Other property, assets and gains		For illustrative purposes only, we have selected Listed and Unlisted
 Help about: Capital Gains Tax 12 - Other property, assets and 	gains	Shares. Please note that Alternative Investment Market (AIM) holdings
Listed Shares		are "unlisted".
 Help about: Capital Gains Tax 13 - Listed shares and securities 	2	
✓ Unlisted Shares		If you need any further guidance about whether any of your disposals f
Onlisted Shares Help about: Capital Gains Tax 14 - Unlisted shares or securitie	2	in either of these criteria, please speak to your investment manager.
Non-resident Capital Gains Tax (NRCGT) on UK property of indirect disposals Help about: Capital Gains Tax 15 - Non-resident Capital Gains on UK property or land and indirect disposals Delete capital	Tax (NRCGT)	
Save and continue Back		
LISTED STIATES and Securities If you've any unlisted shares and securities, complete the Unlisted shares and securities section. Also, use the 'Unlisted shares and securities' section for 'Listed shares and securities' where any of the following apply:	File a return menu 1.Welcome 2.Teitus about you 3.Taitor your return 4. Fillin your return 5.Check your return	
Employee shareholder status Enterprise Investment Scheme	6. View your calculation	
 Share loss relief where losses are claimed against income. 	7. Save your return 8. Submit your return	The values added into this example are purely for illustrative purposes
Please provide in the boxes below a summary of all computations for which	Provide feedback Tax return options	only.
	How to pay	
4		If you need any further guidance, please speak to your investment
Help about: Capital Gains Tax 36 - Number of disposals		
Disposal proceeds: (optional)		manager.
75000.00		
 Help about: Capital Gains Tax 37 - Disposal proceeds for listed shares and securities 		
Allowable costs (including purchase price): (optional)		
5000.00		
 Help about: Capital Gains Tax 38 - Allowable costs (including purchase price) and indexation allowance 		

Gains in the year, before losses: (optional)	
25000.00	
 Help about: Capital Gains Tax 39 - Gains in the year. before losses 	
Losses in the year: (optional)	
0.00	
Help about: Capital Gains Tax 40 - Losses in the year	
Total gains or losses on the disposal of an asset of this type reported on Real Time Transaction returns - include the individual amounts of gains in 'Gains in the year' and losses in 'Losses in the year': (optional) £ • Help about: Capital Gains Tax 41 - Total gains or losses on the disposal of an asset of this type reported on Real Time Transaction returns Tax on gains on the disposal of an asset of this type reported on Real Time Transaction returns already paid: (optional) £ Help about: Capital Gains Tax 41 - Total gains or losses on the disposal of an asset of this type reported on Real Time Transaction returns Tax on gains on the disposal of an asset of this type reported on Real Time Transaction returns already paid: (optional) £ • Help about: Capital Gains Tax 42 - Tax on gains already paid on the Real Time Transaction Return(s)	If you have completed a Real Time Transaction Return, please remember to include the gain/loss already reported to HMRC.
Are you making any claims or elections? (optional)	
Ves 💽 No	
Delete capital gains section	
Save and continue Back	

Losses and Adjustments 1. Welcome Total Gains: £ 25,000.00 Losses set against 2023-24 capital gains 3. Tailor your return Cosses set against 2023-24 capital gains 5. Check your return The following losses will not apply to most people. You should read the capital gains summary notes before you make any entry in this section. 6. View your calculatio Losses brought forward and used in-year: (optional) 7. Save your return £ 8. Submit your return Year Provide feedback Income losses of 2023-24 set against gains: (optional) 8. Submit your return £ Help about: Capital Gains Tax 59 - Income losses of 2023 to 2024 set against gains 2023-24 Capital losses - other information Losses available to be carried forward: (optional) £ Losses available to be carried forward: (optional)	The Total Gains value has been added purely for illustrative purposes only. Actual figures can be obtained from your Rathbones Tax report, but wi not include external gains/losses, unless already advised by you or your accountant/tax adviser.
---	--

Losses used against an earlier year's gain: (optional) £	You may need independent tax advice regarding the possibility of claiming capital losses against an earlier year's gain.
 Help about: Capital Gains Tax 61 - Losses used against an earlier year's gain (Special circumstances apply) 	
Investors' Relief and Business Asset Disposal Relief (previously Entrepreneurs' Relief)	
Gains qualifying for Investors' Relief (optional)	
 Help about: Capital Gains Tax 62 - Gains qualifying for Investors' Relief 	
Any gains on disposals for which Business Asset Disposal Relief (previously Entrepreneurs' Relief) is claimed must be included in the 'Gains in the year, before losses' box in the 'Other property, assets and gains' section.	
Gains qualifying for Business Asset Disposal Relief (optional)	
 Help about: Capital Gains Tax 63 - Gains qualifying for Business Asset Disposal Relief 	
Lifetime allowance of Business Asset Disposal Relief and Entrepreneurs' Relief claimed - the total amount claimed to date (optional)	
£ <u>Help about: Capital Gains Tax 64 - Lifetime allowance of Business Asset</u> <u>Disposal Relief and previously Entrepreneurs' Relief claimed</u>	

Tax adjustment to 2023-24 capital gains	
Adjustment to Capital Gains Tax: (optional)	
£	
Help about: Capital Gains Tax 65 - Adjustment to Capital Gains Tax	
Additional liability for non-resident or dual resident trusts: (optional) £ Help about: Capital Gains Tax 66 - Additional liability in respect of non-resident or dual resident trusts	There are special rules relating to the taxation of offshore trusts and the supplementary charge as may arise accordingly. You may need to seek independent tax advice.
Do your computations include any estimates or valuations? (optional)	
Yes No	
Help about: Capital Gains Tax 72 - Do your Computations include any estimates or valuations?	
Delete capital gains section	
Save and continue Back	

Appendix

Country codes

For country codes please refer to the below link and select Foreign Notes 2024 for more detailed information. <u>Self Assessment: Foreign (SA106) - GOV.UK (www.gov.uk)</u>

Double taxation relief manual

https://www.gov.uk/hmrc-internal-manuals/double-taxation-relief/dt2140pp