

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

**For tax year: 6 April 2023 - 5 April 2024**

Please note that this document has been provided for your guidance only. Rathbones Investment Management does not provide tax advice. We have tried to give guidance on each page where relevant but if you are unsure we recommend you seek guidance from a tax adviser to provide tax advice relevant to your individual circumstances.

<h2 style="margin: 0;">Tailor your return</h2> <h3 style="margin: 0;">Page 1 of 3</h3> <p style="margin: 10px 0;">This section aims to ensure you only answer questions relevant to you. Include <b>all income</b> even if the income has been <b>taxed at source</b>.</p> <p style="margin: 10px 0;">In the tax year 6 April 2023 to 5 April 2024:</p> <div style="margin: 10px 0;"><div style="display: inline-block; width: 20px; height: 20px; background-color: black; border-radius: 50%; text-align: center; line-height: 20px; margin-right: 5px;">!</div><div><p><b>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.</b></p></div></div> <p style="margin: 10px 0;">Were you an employee (or director or office holder) or agency worker in the year to 5 April 2024?</p> <div style="margin: 10px 0;"><div style="display: inline-block; text-align: center;"><div style="width: 15px; height: 15px; background-color: black; border-radius: 50%; border: 1px solid black; margin: 0 auto;"></div><div>Yes</div></div><div style="display: inline-block; text-align: center; margin-left: 20px;"><div style="width: 15px; height: 15px; border: 1px solid black; border-radius: 50%; margin: 0 auto;"></div><div>No</div></div></div> <p style="margin: 10px 0;">▶ <a href="#">Help about: Tailor your return 01 - Employee, director, office holder or agency worker</a></p> <p style="margin: 10px 0;"><b>How many</b> employments or directorships did you have?</p> <div style="margin: 10px 0;"><div style="border: 1px solid black; padding: 2px 5px; display: inline-block;">1</div><div style="border-left: 1px solid black; height: 15px; width: 10px; position: relative; top: -5px;"><div style="position: absolute; top: 5px; right: 5px;">▼</div></div></div> <p style="margin: 10px 0;">Please provide us with the name of your employer(s):</p> <p style="margin: 10px 0;">Employer 1 name:</p>	<p style="margin: 0;">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.</p> <p style="margin: 10px 0;">For example, this section applies to your employments.</p>
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<p>If you are self employed or in a partnership, you must register to pay Class 2 National Insurance.</p> <p>▶ <a href="#">Help about: Tailor your return 02 - If you are self-employed or in a partnership, you must register to pay Class 2 National Insurance</a></p> <p>Was your turnover more than <b>£1,000</b> in total from all <b>self-employments</b>? <b>Please check help</b></p> <p><input type="radio"/> Yes <input checked="" type="radio"/> No</p> <p>▶ <a href="#">Help about: Tailor your return 03 - Self Employed</a></p> <p>Were you in a <b>partnership</b>?</p> <p><input type="radio"/> Yes <input checked="" type="radio"/> No</p> <p>▶ <a href="#">Help about: Tailor your return 04 - Partnership</a></p>	
<p>Did you receive income from <b>UK land and/or property</b> (including income from foreign property) over <b>£1,000</b>? <b>Please check help</b> before selecting</p> <p><input type="radio"/> Yes <input checked="" type="radio"/> No</p> <p>▶ <a href="#">Help about: Tailor your return 05 - Income from UK property</a></p> <p>If you received any foreign income, do you need to complete the <b>foreign</b> section? <b>Please check help</b> before selecting</p> <p><input checked="" type="radio"/> Yes <input type="radio"/> No</p> <p>▶ <a href="#">Help about: Tailor your return 06 - Foreign income or income gains</a></p> <p>Do you wish to claim Foreign Tax Credit Relief on Capital Gains</p> <p><input type="radio"/> Yes <input checked="" type="radio"/> No</p> <p>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 <b>Capital Gains</b> section? <b>Please check help</b> before selecting</p> <p><input checked="" type="radio"/> Yes <input type="radio"/> No</p> <p>▶ <a href="#">Help about: Tailor your return 07 - Capital gains</a></p> <p><a href="#">Save and continue</a> <a href="#">Back</a></p>	

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# 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)?

☒ Yes ☐ No

► [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

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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

		Sterling
		£
Interest and other income items	Interest	1,612.25
	Interest reversal	0.00
	Non-dividend income	0.00
	Income refund	0.00
Interest and other income items total		1,612.25
Income from UK securities	Equities	21,689.17
	Fixed interest	28,180.61
	Unit trust - dividends	6,435.66
	Unit trust - interest	26,145.00
	Investment trusts	3,627.00
	Other income	11,103.32
	VCT - dividends	0.00
Income from UK securities total		97,180.76
Income from overseas securities	Overseas - equities	10,768.06
	Overseas - fixed interest	6,873.91
	Excess reportable income	0.00
Income from overseas securities total		17,641.97
Accrued income	Rebate amount	0.00
	Accrued amount	22.66
Accrued income total		22.66
CGT net position	CGT gain/loss	0.00
	CGT net position total	0.00
Valuation as at 5 April		
Holdings		4,583,132
	Cash	82,740
Valuation total as at 5 April		4,665,873

Please note that figures displayed in this summary are gross unless otherwise stated and should be used for reference only purposes.

For a full breakdown, please refer to each individual section.

For VCT we recommend you seek independent tax advice. For further information please refer to the VCT dividend credited section of this tax report.

► [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 child)

☐ Yes ☒ No

► [Help about: Tailor your return 11 - High income Child Benefit charge](#)

Did you receive any **other UK income**, for example, employment lump sums, share schemes, life insurance gains?

☐ Yes ☒ No

► [Help about: Tailor your return 16 - Any other UK income](#)

Have you made any **income tax losses** in the year 2023-24?

☐ Yes ☒ No

► [Help about: Tailor your return 17 - Have you made any income tax losses](#)

Are you liable to **pension savings tax charges** or have you received payments from overseas pension schemes?

☐ Yes ☒ No

► [Help about: Tailor your return 18 - Pension savings tax charges](#)

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

Did you make contributions towards a **personal pension** or **retirement annuity**? This does not include payments you make to your employer's pension scheme, which are deducted from your pay:

☐ Yes ☒ No

► [Help about: Tailor your return 19 - Contribute to personal pension or retirement annuity](#)

Did you give to **charity**?

☒ Yes ☐ No

► [Help about: Tailor your return 20 - Charitable giving](#)

If you, or your spouse or civil partner, were **born before 6 April 1935** do you want to claim **Married Couple's Allowance**?

☐ Yes ☒ No

► [Help about: Tailor your return 21 - Married Couple's Allowance](#)

Do you want to claim **Marriage Allowance** by transferring 10% of your personal allowance to your spouse/civil partner? If you already have a transfer in place, select 'No' as the allowance will automatically be included in your calculation.

☐ Yes ☒ No

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This section is added purely for information. This guide is intended to help you regarding Rathbones Tax reports only. Therefore, you may need to consider whether these additional points apply to you.

Gift aid donations to be included here – beneficial for higher rate taxpayers.

Do you want to claim **other tax reliefs** and deductions, for example, community investment tax relief, venture capital trust shares, maintenance / alimony payments?

☐ Yes ☒ No

▶ [Help about: Tailor your return 24 - Other tax reliefs and deductions](#)

Have you had any 2023-24 Income Tax refunded or off-set by us or JobCentre Plus?

☐ Yes ☒ No

▶ [Help about: Tailor your return 25 - Income tax refunded or set off](#)

Did you have a tax adviser?

☐ Yes ☒ No

▶ [Help about: Tailor your return 26 - Tax adviser](#)

Have you used one or more tax avoidance schemes?

☐ Yes ☒ No

▶ [Help about: Tailor your return 27 - Tax avoidance schemes](#)

Are you acting in capacity on behalf of someone else?

☐ Yes ☒ No

▶ [Help about: Tailor your return 29 - If you are acting on behalf of someone else](#)

**This section is added purely for information. This guide is intended to help you regarding Rathbones Tax reports only. Therefore, you may need to consider whether these additional points apply to you.**

## Foreign income details (Page 1 of 2)

☐

I commit to provide honest and accurate information within this section.

We routinely receive information from other countries about offshore income, gains and assets. Check your affairs and declare all offshore income and gains relevant to this section.

You have said that you had foreign income in the tax year 6 April 2023 to 5 April 2024

You will not be able to use this service if you want to make a claim for **remittance basis**. If you want to file online you will need to use commercial software.

► [Help about: Foreign Income 01 - If you are making a claim for the remittance basis](#)

Were you unable to transfer some or all of your overseas income to the UK?

☒

No

☐

Yes - some

☐

Yes - all

► [Help about: Foreign Income 02 - Were you unable to transfer some or all of your overseas income to the UK](#)

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## Overseas income – interest & dividends

The **Overseas interest & dividend summary**, and **Overseas securities equities** pages of your Rathbones Tax report will show the relevant totals and we suggest entering each country's income separately as shown on the supporting pages of the Tax report.

In addition to the Consolidated tax certificate page please ensure you are checking the Overseas income pages within your tax report.

You will need to check the Double Taxation Agreement (DTA) between each of the countries (listed in the Tax report) and the UK in order to determine the correct amount of foreign tax to be claimed, in accordance with your marginal income tax rate.



Foreign income details (Page 2 of 2)

If you are claiming foreign tax credit relief for any of your foreign income, there will be a few extra steps to complete immediately prior to viewing your full tax calculation.

You said that you received foreign income in the tax year 6 April 2023 to 5 April 2024. Please complete the following question(s).

Which of the following **types of income or gain** did you receive from overseas sources?

☒ Interest and other income from overseas savings  
▶ [Help about: Foreign Income 03 - Interest and other income from overseas savings](#)

☒ Dividends from foreign companies  
▶ [Help about: Foreign Income 04 - Dividends from foreign companies](#)

☐ Remitted foreign savings income  
▶ [Help about: Foreign Income 05 - Remitted foreign savings income](#)

☐ Remitted foreign dividend income  
▶ [Help about: Foreign Income 06 - Remitted foreign dividend income](#)

☐ Overseas pensions, social security benefits and royalties etc  
▶ [Help about: Foreign Income 07 - Overseas pensions, social security](#)

Country Codes are included in your Rathbones tax pack, but for further details please refer to the below link and select Foreign Notes 2024 for more detailed information.

Self Assessment: Foreign (SA106) - GOV.UK ([www.gov.uk](http://www.gov.uk))

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Overseas income – interest & dividends

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

Overseas interest & dividend summary

Sterling					
Country (Code)	Amount of income	Foreign tax amount	UK tax taken off	Foreign tax credit relief	Net amount
Interest	USA (USA)	£922.16	£0.00	£ 0.00	£922.16
			£0.00		£922.16
Dividend	Luxembourg (LUX)	£92.70	£13.90	£ 0.00	£78.80
	USA (USA)	£2,595.15	£0.00	£ 0.00	£2,595.15
		£2,687.85	£13.90	£0.00	£2,673.95
ERI - Interest			£ 0.00		£0.00
ERI - Dividend			£ 0.00		£0.00

Overseas securities equities

								Sterling
Posting date	Security description	Nominal holding	Declared rate	Gross amount £	Foreign tax rate % Amount £	Received in UK £	UK/overseas expenses £	UK net amount
CI - Guernsey (GGY)								
23/06/2021	INTL PUBLIC PARTNERSHIPS LTD 0.01p Ordinary Shares SEDOL: B1885R5	59,062	£0.0359	2,120.33	0 0.00	2,120.33	0.00	2,120.33
13/11/2021	INTL PUBLIC PARTNERSHIPS LTD 0.01p Ordinary Shares SEDOL: B1885R5	59,062	£0.0368	2,173.48	0 0.00	2,173.48	0.00	2,173.48
CI - Guernsey total				4,293.81	0.00	4,293.81	0.00	4,293.81
CI - Jersey (JEY)								
10/06/2021	GCP INFRASTRUCTURE INV LTD 1p Ordinary Shares SEDOL: B6173J1	80,000	£0.019	1,520.00	0 0.00	1,520.00	0.00	1,520.00
02/09/2021	GCP INFRASTRUCTURE INV LTD 1p Ordinary Shares SEDOL: B6173J1	80,000	£0.019	1,520.00	0 0.00	1,520.00	0.00	1,520.00
07/12/2021	GCP INFRASTRUCTURE INV LTD 1p Ordinary Shares SEDOL: B6173J1	80,000	£0.019	1,520.00	0 0.00	1,520.00	0.00	1,520.00
10/03/2022	GCP INFRASTRUCTURE INV LTD 1p Ordinary Shares SEDOL: B6173J1	80,000	£0.0175	1,400.00	0 0.00	1,400.00	0.00	1,400.00
CI - Jersey total				5,960.00	0.00	5,960.00	0.00	5,960.00
Ireland (IRL)								
28/09/2021	ANHEUSER-BUSCH INB 1.75% Gtd Snr 7/03/2025 SEDOL: BYQMDZ3	100,000	.9684924%	418.24	0 0.00	418.24	0 0.00	418.24
Ireland total				418.24	0.00	418.24	0.00	418.24

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☐

Dividend income received by a person abroad

▶ [Help about: Foreign Income 08 - Dividend income received by a person abroad](#)

☐

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](#)

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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.

Interest and other income from overseas savings

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 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)

£

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

Overseas interest & dividend summary

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

Overseas securities fixed interest

Sterling								
Posting date	Security description	Nominal holding	Declared rate	Gross amount £	Foreign tax rate % Amount £	Received in UK £	UK tax rate % Amount £	UK net amount £
Republic of Ireland (IRL)								
06/01/2023	LEGG MASON GLOBAL FUNDS WA Sht Dur Blue Chip S + Hgd SEDOL: BDFC6B4	150	£0.167870	25.18	0 0.00	25.18	0 0.00	25.18
06/02/2023	LEGG MASON GLOBAL FUNDS WA Sht Dur Blue Chip S + Hgd SEDOL: BDFC6B4	150	£0.174851	26.23	0 0.00	26.23	0 0.00	26.23
Republic of Ireland total				51.41	0.00	51.41	0.00	51.41
Total				51.41	0.00	51.41	0.00	51.41

Your reference for this income:

[Tax return](#)  
[How to p:](#)

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:

418.00

► [Help about: Foreign Income 16 - Amount of Income arising or received before any tax taken off](#)

Foreign tax taken off or paid: (optional)

0.00

► [Help about: Foreign Income 17 - Foreign Tax](#)

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 ☒ No

## Overseas income – interest

The **Overseas securities fixed interest** page of your Rathbones Tax report will show the relevant totals and we suggest entering each country's income separately as shown on the supporting pages of the Tax report.

You will need to check the **Double Taxation Agreement (DTA)** between each of the countries (listed in the Tax report) and the UK in order to determine the correct amount of foreign tax to be claimed, in accordance with your marginal income tax rate.

### Overseas securities fixed interest

								Sterling
Posting date	Security description	Nominal holding	Declared rate	Gross amount £	Foreign tax rate % Amount £	Received in UK £	UK tax rate % Amount £	UK net amount £
<b>Ireland (IRL)</b>								
28/09/2021	ANHEUSER-BUSCH INB 1.75% Gtd Snr 7/03/2025 SEDOL: BYQMDZ3	100,000	.9684924%	418.24	0 0.00	418.24	0 0.00	418.24
<b>Ireland total</b>				<b>418.24</b>	<b>0.00</b>	<b>418.24</b>	<b>0.00</b>	<b>418.24</b>
<b>CI - Jersey (JEY)</b>								
05/11/2021	HSBC CAPITAL FUNDING(STG1) 5.844% Var 5/11/Perp-31 SEDOL: 7705676	80,000	5.8464935	4,677.19	0 0.00	4,677.19	0 0.00	4,677.19
<b>CI - Jersey total</b>				<b>4,677.19</b>	<b>0.00</b>	<b>4,677.19</b>	<b>0.00</b>	<b>4,677.19</b>
<b>Netherlands (NLD)</b>								
10/06/2021	RABOBANK NEDERLAND 6.91% Fltg Rt Sub Perp-06/38 SEDOL: B39QMJ2	30,000	3.455%	1,036.50	0 0.00	1,036.50	0 0.00	1,036.50
20/10/2021	RABOBANK NEDERLAND 6.91% Fltg Rt Sub Perp-06/38 SEDOL: B39QMJ2	30,000	2.4732513	741.98	0 0.00	741.98	0 0.00	741.98
<b>Netherlands total</b>				<b>1,778.48</b>	<b>0.00</b>	<b>1,778.48</b>	<b>0.00</b>	<b>1,778.48</b>
<b>Total</b>				<b>6,873.91</b>	<b>0.00</b>	<b>6,873.91</b>	<b>0.00</b>	<b>6,873.91</b>

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

418.00

► [Help about: Foreign Income 16 - Amount of Income arising or received before any tax taken off](#)

Foreign tax taken off or paid: (optional)

0.00

► [Help about: Foreign Income 17 - Foreign Tax](#)

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 ☐ No

► [Help about: Foreign Income 19 - Do you wish to claim foreign Tax Credit relief](#)

Rate of tax credit relief allowed:

15%

► [Help about: Foreign Income 20 - Rate of tax credit relief allowed](#)

**Taxable amount:** £ 418.00

## Overseas income – dividends

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 determine the correct amount of foreign tax to be claimed.

**Note:** For further guidance on whether to select Yes or No, refer to the Double Taxation Agreement under Appendix.

**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.**

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](#)

Rate of tax credit relief allowed:

Please select

- Please select
- 0%
- 2%
- 3%
- 5%
- 7%
- 7.5%
- 8%
- 10%
- 12%
- 12.5%
- 15%
- 17%
- 18%
- 20%
- 25%

[Foreign Income 20 - Rate of tax credit relief allowed](#)

£ 418.00

[Foreign Income 21 - Taxable Amount](#)

this set of income details to your tax return.

more than 20 'Foreign Income sources'.

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## Overseas income – dividends

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)

[Help about: Foreign Income 17 - Foreign Tax](#)

Special Withholding Tax and any UK tax taken off: (optional)

[Help about: Foreign Income 18 - Special Withholding Tax and any UK Tax taken off](#)

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](#)

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'.

In this example, if no Withholding Tax is deducted then there is no foreign tax credit relief to claim.

### Summary

Source of income	Country	Amount of income	Foreign tax	Special Withholding Tax	Maximum foreign tax credit relief	Taxable amount
<input type="radio"/> Rathbone portfolio	IRL	418.00			N/A	418.00
<b>Total</b>		418.00				418.00

[Change](#)

[Delete](#)

[Delete foreign section](#)

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Please note that this document has been provided for your guidance only. Rathbones Investment Management does not provide tax advice. We have tried to give guidance on each page where relevant but if you are unsure we recommend you seek guidance from a tax adviser to provide tax advice relevant to your individual circumstances.

# Fill in your return

## Dividends

You have said that you received dividends in the tax year 2023 to 2024. Please complete the following questions.

The answers to these questions can be found in your **dividend vouchers or counterfoils**.

The [Dividends from UK companies worksheet](#) will calculate the Net amount and will be helpful if you have more than one account.

Dividends from UK companies. The amount received: (optional)

21689.00

► [Help about: Dividends 01 - Dividends from UK companies](#)

The [Dividends from authorised unit trusts and open-ended investment companies worksheet](#) will calculate the Net amount and will be helpful if you have more than one account.

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## Dividends from UK companies

### Consolidated tax certificate: UK income summary

			Sterling		
Interest and dividends from UK banks and building societies					
1	Taxed UK interest	<input type="text" value="£0.00"/>	5	Other dividends	<input type="text" value="£10,062.66"/>
2	Untaxed UK interest	<input type="text" value="£27,757.25"/>	6	Foreign dividends	<input type="text" value="£0.00"/>
3	Untaxed foreign interest	<input type="text" value="£0.00"/>	7	Tax taken off foreign dividends	<input type="text" value="£0.00"/>
4	Dividends from UK companies	<input type="text" value="£21,689.17"/>			
Other UK income not included on supplementary pages					
17	Other taxable income	<input type="text" value="£11,103.32"/>	21	Description of income in box 17	
18	Total amount of allowable expenses	<input type="text" value="£0.00"/>	PROP INC		
19	Any tax taken off box 17	<input type="text" value="£0.00"/>			

Other dividends. The amount received: (optional)

10062.00

► [Help 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 section). Enter the amount in sterling after foreign tax was taken off: (optional)

£

► [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](#)

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If the gross amount of your foreign dividends is less than £1,000 you can enter them here as a total.  
If more than £1,000 **do not** enter them here.



[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

You can amend sections already completed by clicking the links.

## Fill in your return

### UK interest

You have said that you received UK interest in the tax year 6 April 2023 to 5 April 2024. Please complete the following questions.

The answer to these questions can be found in your statement from the interest payer.

The [Taxed UK interest worksheet](#) will calculate the amount of interest and will be helpful if you have more than one account.

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](#)

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Please complete as appropriate and move onto the next section.

The [Untaxed UK interest worksheet](#) will calculate the amount of untaxed interest and will be helpful if you have more than one account.

Untaxed UK interest etc (amounts which have **not been taxed**). Enter total amount: (optional)

£

► [Help about: UK Interest 02 - Untaxed UK interest etc \(amounts that have not been taxed at all\)](#)

Untaxed foreign interest (up to £2,000) - amounts which have **not had** tax taken off. Enter total amount: (optional)

£

► [Help about: UK Interest 03 - Untaxed foreign interest \(up to £2,000\) - amounts which have not had tax taken off](#)

[Delete UK interest section](#)

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## Consolidated tax certificate: UK income summary

Interest and dividends from UK banks and building societies			Sterling		
1	Taxed UK interest	£0.00	5	Other dividends	£10,062.66
2	Untaxed UK interest	£27,757.25	6	Foreign dividends	£0.00
3	Untaxed foreign interest	£0.00	7	Tax taken off foreign dividends	£0.00
4	Dividends from UK companies	£21,689.17			
Other UK income not included on supplementary pages					
17	Other taxable income	£11,103.32	21	Description of income in box 17	
18	Total amount of allowable expenses	£0.00	PROP INC		
19	Any tax taken off box 17	£0.00			

## 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 particular topics before you complete this section.

► [Help about: Capital Gains Tax 01 - Capital Gains Tax summary](#)

The information to help you complete this section of your return will include contracts for the purchase or sale of assets, invoices for allowable expenditure and copies of any valuations obtained

► [Help about: Welcome Page 09 - Capital Gains](#)

Did you dispose of chargeable assets worth more than £50,000?

☐ Yes ☒ No

► [Help about: Capital Gains Tax 02 - Did you dispose of chargeable assets worth more than £50,000?](#)

Are losses deducted?

☐ Yes ☐ No

► [Help about: Capital Gains Tax 04 - Are losses deducted?](#)

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## Capital Gains Tax

You will need the CGT disposals report included in your Rathbones Tax report for this section.

**In this example NO is selected since total proceeds were less than £50,000.**

Are losses deducted?

☐ Yes ☒ No

► [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 £6,000?](#)

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](#)

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## 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 particular topics before you complete this section.

► [Help about: Capital Gains Tax 01 - Capital Gains Tax summary](#)

The information to help you complete this section of your return will include contracts for the purchase or sale of assets, invoices for allowable expenditure and copies of any valuations obtained

► [Help about: Welcome Page 09 - Capital Gains](#)

Did you dispose of chargeable assets worth more than £50,000?

☒ Yes ☐ No

► [Help about: Capital Gains Tax 02 - Did you dispose of chargeable assets worth more than £50,000?](#)

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In this example YES has been selected because the total level of proceeds exceeded the reporting requirement of £50,000.

### CGT disposal report

									Sterling
Disposal (Acquisition date)	Transaction type	Security description	Nominal	Cost £	Indexation allowance	Proceeds £	Gain/loss £	UK income gains £	Foreign income gains
Gains									
21/06/2020 [02/07/2010]	Sale Purchase]	NB PRIVATE EQUITY PARTNERS LTD NPV Zero Div Pref Shares 2022 Sedol: B00FRW6	19,000.00	12,780.01	0.00	21,715.16	8,935.15	0.00	0.00
26/02/2021 [06/04/2008]	Sale 2008 pool]	RELX PLC 14.44p Ordinary Shares Sedol: B1ABCD2	450 [S]	1,876.90	0.00	8,737.51	8,737.51	0.00	0.00
20/01/2021 [20/12/2020]	Redemption Purchase]	TREASURY 0% T-Bill 20/01/2021 Sedol: B3Y1GJ8	100,000.00	99,950.16	0.00	100,000.00	NG/NL	0.00	49.84
17/02/2021 [17/01/2021]	Redemption Purchase]	TREASURY 0% T-Bill 17/02/2021 Sedol: B3Y1GJ8	150,000.00	149,930.99	0.00	150,000.00	NG/NL	0.00	69.01
Total				264,538.06		275,452.67	17,672.66	0.00	118.85
Losses									
26/02/2020 [09/06/2011]	Sale Purchase]	NB GLOBAL RATE INCOME FUND LTD Floating Ordinary Shs (GBP) Sedol: B3KX4Q3	37,000.00	38,249.63	0.00	33,388.81	-4,860.82	0.00	0.00
Total				38,249.63		33,388.81	-4,860.82	0.00	0.00
Net position (if a gain, please see overleaf)				302,787.69		308,841.48	12,811.84	0.00	118.85

Please note that this document has been provided for your guidance only. Rathbones Investment Management does not provide tax advice. We have tried to give guidance on each page where relevant but if you are unsure we recommend you seek guidance from a tax adviser to provide tax advice relevant to your individual circumstances.

## Help in completing capital gains

You must provide a computation for each disposal of an asset which is not an exempt asset.

- ▶ [Help about: Capital Gains Tax 07 - Provide a computation for each disposal of an asset which is not an exempt asset](#)

You may be able to use our **capital gains computation worksheet** to help you calculate the gain or loss on the disposal of an asset - but it cannot be used in all circumstances.

- ▶ [Help about: Capital Gains Tax 08 - When you cannot use a worksheet](#)

You can't use the Working Sheet if:

- you got your asset by the exercise of an option
- the disposal is a part disposal
- you have to add together your gains and losses to find the total gain that you want to claim Business Asset Disposal Relief on

- ▶ [Help about: Capital Gains Tax 09 - Entering your own figures](#)

Do you want to use the capital gains computation worksheet for any of your disposals?

☒ Yes ☐ No

- ▶ [Help about: Capital Gains Tax 10 - Do you want to use the computation worksheet for any of your disposals](#)

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**You can use the data from the CGT disposals report within your Rathbones Tax report to complete the worksheet for each disposal. Click onto the 'Help about: Capital Gains Tax 10' link for further guidance.**

## Capital gains computation worksheets

Complete one worksheet for **each** asset disposed of (maximum of 20 worksheets). Any losses made must be noted for later use. **Business Asset Disposal Relief (previously Entrepreneurs' relief)** - All details of gains on disposals for which Business Asset Disposal Relief has been claimed **must be included in the 'Other property, assets and gains' type of asset only**.

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

Please select

Listed shares and other securities

Unlisted shares and other securities

Other property, assets and gains

Residential property and carried interest

shares sold or address of property):

[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](#)

This is provided for illustrative purposes only.

## Fill in your return

### Disposed chargeable assets

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

**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**

**Please select which section you need to complete**

Please complete the 'Unlisted shares and securities' section for listed shares 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

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- ☐ Residential property and carried interest
  - ▶ [Help about: Capital Gains Tax 11 - Residential Property \(and carried interest\)](#)
- ☐ Other property, assets and gains
  - ▶ [Help about: Capital Gains Tax 12 - Other property, assets and gains](#)
- ☐ Listed Shares
  - ▶ [Help about: Capital Gains Tax 13 - Listed shares and securities](#)
- ☐ Unlisted Shares
  - ▶ [Help about: Capital Gains Tax 14 - Unlisted shares or securities](#)
- ☐ Non-resident Capital Gains Tax (NRCGT) on UK property or land and indirect disposals
  - ▶ [Help about: Capital Gains Tax 15 - Non-resident Capital Gains Tax \(NRCGT\) on UK property or land and indirect disposals](#)

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**If you have completed a Real Time Transaction Return for the disposal of UK residential property, please remember to include the gain/loss already reported to HMRC.**

<div><p><b>Please select which section you need to complete</b></p><p>Please complete the 'Unlisted shares and securities' section for listed shares and securities where any of the following apply:</p><ul style="list-style-type: none"><li>Employee shareholder status</li><li>Enterprise Investment Scheme</li><li>Seed Enterprise Investment Scheme</li><li>Share Loss relief where losses are claimed against income</li></ul><div><input type="checkbox"/> Residential property and carried interest <a href="#">Help about: Capital Gains Tax 11 - Residential Property (and carried interest)</a></div><div><input type="checkbox"/> Other property, assets and gains <a href="#">Help about: Capital Gains Tax 12 - Other property, assets and gains</a></div><div><input checked="" type="checkbox"/> Listed Shares <a href="#">Help about: Capital Gains Tax 13 - Listed shares and securities</a></div><div><input checked="" type="checkbox"/> Unlisted Shares <a href="#">Help about: Capital Gains Tax 14 - Unlisted shares or securities</a></div><div><input type="checkbox"/> Non-resident Capital Gains Tax (NRCGT) on UK property or land and indirect disposals <a href="#">Help about: Capital Gains Tax 15 - Non-resident Capital Gains Tax (NRCGT) on UK property or land and indirect disposals</a></div><p><a href="#">Delete capital gains section</a></p><div><div>Save and continue</div><div>Back</div></div></div>	<p>For illustrative purposes only, we have selected Listed and Unlisted Shares. Please note that Alternative Investment Market (AIM) holdings are “unlisted”.</p> <p>If you need any further guidance about whether any of your disposals fit in either of these criteria, please speak to your investment manager.</p>
<div><div><h3>Listed shares and securities</h3><p>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:</p><ul style="list-style-type: none"><li>Employee shareholder status</li><li>Enterprise Investment Scheme</li><li>Seed Enterprise Investment Scheme</li><li>Share loss relief where losses are claimed against income.</li></ul><p>Please provide in the boxes below a summary of all computations for which you have not used a <b>capital gains computation worksheet</b>.</p><p>Number of disposals: (optional)</p><div><input type="text" value="4"/></div><p><a href="#">Help about: Capital Gains Tax 36 - Number of disposals</a></p><p>Disposal proceeds: (optional)</p><div><input type="text" value="75000.00"/></div><p><a href="#">Help about: Capital Gains Tax 37 - Disposal proceeds for listed shares and securities</a></p><p>Allowable costs (including purchase price): (optional)</p><div><input type="text" value="50000.00"/></div><p><a href="#">Help about: Capital Gains Tax 38 - Allowable costs (including purchase price) and indexation allowance</a></p></div><div><p><b>File a return menu</b></p><ol style="list-style-type: none"><li><a href="#">1. Welcome</a></li><li><a href="#">2. Tell us about you</a></li><li><a href="#">3. Tailor your return</a></li><li><a href="#">4. Fill in your return</a></li><li><a href="#">5. Check your return</a></li><li><a href="#">6. View your calculation</a></li><li><a href="#">7. Save your return</a></li><li><a href="#">8. Submit your return</a></li></ol><p><a href="#">Provide feedback</a> <a href="#">Tax return options</a> <a href="#">How to pay</a></p></div></div>	<p>The values added into this example are purely for illustrative purposes only.</p> <p>If you need any further guidance, please speak to your investment manager.</p>

Please note that this document has been provided for your guidance only. Rathbones Investment Management does not provide tax advice. We have tried to give guidance on each page where relevant but if you are unsure we recommend you seek guidance from a tax adviser to provide tax advice relevant to your individual circumstances.

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 42 - Tax on gains already paid on the Real Time Transaction Return\(s\)](#)

Are you making any claims or elections? (optional)

☐

Yes

☒

No

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**If you have completed a Real Time Transaction Return, please remember to include the gain/loss already reported to HMRC.**

## Losses and Adjustments

Total Gains: £ 25,000.00

### Losses set against 2023-24 capital gains

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.

Losses brought forward and used in-year: (optional)

£

▶ [Help about: Capital Gains Tax 58 - Losses brought forward and used in the year](#)

Income losses of 2023-24 set against gains: (optional)

£

▶ [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)

£

▶ [Help about: Capital Gains Tax 60 - Losses available to be carried forward to later years](#)

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The Total Gains value has been added purely for illustrative purposes only.

Actual figures can be obtained from your Rathbones Tax report, but will not include external gains/losses, unless already advised by you or your accountant/tax adviser.

Losses used against an earlier year's gain: (optional)

£

► [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)

£

► [Help about: Capital Gains Tax 64 - Lifetime allowance of Business Asset Disposal Relief and previously Entrepreneurs' Relief claimed](#)

**You may need independent tax advice regarding the possibility of claiming capital losses against an earlier year's gain.**

<div><p><b>Tax adjustment to 2023-24 capital gains</b></p><p>Adjustment to Capital Gains Tax: (optional)</p><div>£</div><p>▶ <a href="#">Help about: Capital Gains Tax 65 - Adjustment to Capital Gains Tax</a></p><p>Additional liability for non-resident or dual resident trusts: (optional)</p><div>£</div><p>▶ <a href="#">Help about: Capital Gains Tax 66 - Additional liability in respect of non-resident or dual resident trusts</a></p><p>Do your computations include any estimates or valuations? (optional)</p><p><input type="radio"/> Yes <input type="radio"/> No</p><p>▶ <a href="#">Help about: Capital Gains Tax 72 - Do your Computations include any estimates or valuations?</a></p><p><a href="#">Delete capital gains section</a></p><p><a href="#">Save and continue</a> <a href="#">Back</a></p></div>	<p><b>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.</b></p>
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# Appendix

## Country codes

For country codes please refer to the below link and select Foreign Notes 2024 for more detailed information.

Self Assessment: Foreign (SA106) - GOV.UK ([www.gov.uk](http://www.gov.uk))

## Double taxation relief manual

<https://www.gov.uk/hmrc-internal-manuals/double-taxation-relief/dt214Opp>

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