



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 2017

● Interest on gilts and from UK banks or building societies paid without tax taken off			Taxable amount
			1L.1 £
● Interest and alternative finance receipts from UK savings and investments including taxed interest on gilts paid with tax taken off	Amount after tax deducted	Tax deducted	Gross amount before tax
	1L.2 £	1L.3 £	1L.4 £
● Interest distributions from UK authorised unit trusts, open-ended investment companies (OEICs) and investment trusts – 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 £
● 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 2017
(Property Income Distributions go in boxes 1L.2 to 1L.4 above)

● Dividends and other distributions from UK companies, UK authorised unit trusts and open-ended investment companies (OEICs)	Total dividend/distribution
	1L.14 £

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**

Box numbers 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'.

■ **2017–18 Loss**

■ **2017–18 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 2017–18)	1L.89 £
● 2017–18 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 2017–18 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