Offshore Fund Income (ERI)

Tax Year: 2025/26

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Supporting tax computation based on supplied records

Offshore reporting funds report income that they keep rather than pay out (excess reportable income). It is taxed as income in the tax year of the fund distribution date, even though no cash is received. Each row shows the units held at the end of the fund's reporting period, the figure per unit published by the fund manager, the amount in pounds, whether it is taxed as a dividend or as interest, and the same amount added to the allowable cost of the holding when it is sold. The fund manager's report is given for every figure.

Total fund income: £240.00 (dividends)

On your tax return, this goes on the Foreign pages (SA106) under "Dividends from foreign companies".

Allowable cost timing: Applied at the reporting period end so that a disposal before the fund distribution date still receives the relief required by regulation 99(5). The statutory regulation 99(4) date is the fund distribution date.

Fund report versions: Each figure uses the fund report version shown beside it. If a fund company reissues a report, download this pack again to pick up the change.

Fund and ISIN	Reporting period end	Units held	Figure per unit	Amount in pounds	Dividend or interest	Cost added on sale
Example Global Equity Fund (fictional example) IE00DEMO0009	30 June 2025	1000	GBP 0.24	£240.00	Dividend	£240.00

Evidence for each figure

1. Example Global Equity Fund (fictional example) (IE00DEMO0009)

Reporting period: 1 July 2024 to 30 June 2025
Fund distribution date: 31 December 2025
Allowable cost treated as incurred (reg 99(4)): 31 December 2025
FX: 1 GBP per GBP on 31 December 2025 (GBP, GBP)
Fund manager's report: https://www.fiscal-fox.com/reports/hl-example-fund-source.csv
Report file fingerprint (SHA-256): 8be53081a1224387ee3a58390698e681b3ea642614ea93a2439584d8628b443d
Report version: 18 November 2026
Calculation version: eri-v1.7.1