Double Deduction of tax at source
Credit through PAYE system for non-refundable foreign tax
Part 42-04-62

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1. Introduction

This instruction sets out the tax treatment that may be applied in respect of individuals who are tax resident in Ireland and employed by an Irish employer, under an Irish contract of employment, but who exercise some of the duties of the employment outside of the State.

In such cases there may be a simultaneous deduction of Irish tax and **non-refundable** foreign tax at source from the **same income**. For example, an Irish company sends an employee to work in the UK for 3 months at a Permanent Establishment (PE) of the company in the UK. The Irish company is simultaneously obliged to operate the UK and Irish PAYE systems of deduction of tax at source on the income attributable to the performance of the duties of the employment at the PE.

Historically, some employers have attempted to comply with withholding responsibilities in two States by using what are commonly known as “shadow payroll” or other similar arrangements. The Revenue position in relation to these arrangements is outlined in paragraph 6 below.

Where there is simultaneous deduction of Irish tax and **non-refundable** foreign tax at source from the **same income**, Revenue is prepared to consider, on a case-by-case basis, granting tax relief in ‘real time’ through the PAYE system in respect of the **non-refundable** foreign tax deducted in accordance with the **practice set out in paragraph 2 below**. Prior to this instruction relief in respect of simultaneous deduction of Irish tax and non refundable foreign tax at source from the same income was granted by review at the end of the year.

This manual does not apply where there is no simultaneous deduction of tax at source.

2. Practice

2.1 Double Taxation Agreement (DTA) Countries

An estimated credit may be given in 'real time' through the PAYE system provided in the circumstances of each case:

- the foreign jurisdiction is allocated a taxing right under the treaty (it will be necessary to **consult the appropriate treaty** to ensure that, in the circumstances of the case, such a taxing right is in fact allocated), and
- the foreign tax suffered at source is **not refundable** to the individual.

The credit can only be estimated because:

1) the Irish effective rate of income tax for an individual will not be known until the end of the tax year and, therefore, the exact double taxation relief due cannot be calculated in advance; and
2) if it is likely that the foreign effective rate of tax is greater than the Irish effective rate of tax, then a full credit for the foreign tax cannot be given.

See paragraph 4 of this manual which sets out the steps to follow in calculating the credit to be allowed.

Liaison between Revenue and the agent/taxpayer will be required in order to obtain the information necessary to calculate the estimated credit to be granted.

Before any relief is granted, it must be borne in mind that:

- credit for foreign tax paid should not exceed Irish tax payable on the same income under the PAYE system; and
- credit for foreign tax paid is an employee credit and not an employer credit.

Therefore, Revenue officials should be mindful of the employee's right of confidentiality in respect of his/her tax affairs. In this regard, it should be borne in mind that any agent involved may represent the employer and not the employee.

All cases where 'real time' estimated credits are granted must be reviewed at the end of the tax year. The tax relief given in an individual's PAYE tax credit certificate and rate band must also be reviewed. Evidence must be provided by the taxpayer so that the correct tax relief can be calculated in the end of year review. Evidence may take the form of a statement of final liability from the relevant foreign jurisdiction or such other evidence which will substantiate the claim for credit.

End of year example calculations are set out in Appendix 2.

2.2 Non-DTA Countries

Individuals who are tax resident in Ireland and employed by an Irish employer under an Irish contract of employment, but who exercise some of the duties of the employment outside of the State in a non-DTA jurisdiction may be subject to deduction of tax at source in the non-DTA jurisdiction. Such individuals are not entitled to a credit for tax paid in the non-DTA jurisdiction as double taxation relief does not apply to income earned in non-DTA jurisdictions. However, unilateral relief may be granted. This is achieved in the form an estimated **deduction** in respect of the **non-refundable** tax paid**,** which is expressed as a tax credit in the PAYE system.

Before any relief is granted, the individual must provide evidence of the amount of foreign tax deducted at source and that such tax is non-refundable.

This tax deduction will be expressed as a tax credit and included under the heading '**Irish Tax Deducted on Foreign Divs**' for years prior to 2015, and under the heading **'Foreign Taxation Relief'** for years 2015 et seq, in the certificate of tax credits and rate band [See Appendix 1 Example 3].

2.3 Circumstances where this practice does not apply

The practice outlined in paragraphs 2.1 and 2.2 above does not apply where employers hold an exclusion order or are released from the obligation to apply the PAYE system. In this regard, see

- Tax Instruction Part 42-04-01, which outlines the circumstances under which an exclusion order may be issued to an employer, and
- Statement of Practice SP IT/03/2007, which outlines the circumstances where an employer may also be released from the obligation to operate the PAYE system for certain employees (temporary assignees) working in the State under foreign contracts of employment.

3. Limit on credit for foreign income tax paid [Paragraph 5, Schedule 24 Taxes Consolidation Act (TCA) 1997]

Where a credit is to be given to an Irish resident individual in respect of foreign tax paid on income that is taxable both in this State and in a foreign DTA jurisdiction, such credit shall be **the lesser** of:

(a) the foreign tax payable on the doubly taxed income; or

(b) the tax determined by subtracting the net foreign income from the regrossed foreign income (after applying the lower effective rate of tax of this State or the foreign jurisdiction to the net doubly taxed income).

The Irish effective rate of tax for a tax year is ascertained by dividing the income tax payable by an individual by the individual's total income for the relevant tax year (i.e. it is not confined to the tax applicable to salaries and wages).

The foreign effective rate is calculated by dividing the foreign tax payable on the doubly taxed income by the amount of the doubly taxed income.

Examples 1 and **2** in **Appendix 1** illustrate how effective rates are calculated for the purposes of granting the 'real time' tax credit.

4. Steps to follow in calculating credit to be allowed

Generally, the following steps will be taken to calculate the credit to be allowed through the PAYE system:

- Estimate the Irish effective rate of income tax (before granting a DTA credit or deduction)

- Estimate the foreign effective rate of income tax – this should be done in consultation with the employee/employer.

- Estimate the foreign tax credit to be allowed by subtracting the net foreign income from the regrossed foreign income (after applying the lower effective rate of tax of this State or the foreign jurisdiction to the net doubly taxed income).

Note:

If the Irish effective rate is *higher* than the foreign effective rate, a conservative estimate of the foreign tax which will be paid may be granted as a credit through the PAYE system. [See Appendix 1 Example 1]

If the Irish effective rate is *lower* than the foreign effective rate, relief in respect of the foreign tax paid is granted partly as a credit and partly as a reduction in the amount of the doubly taxed income to be assessed (the latter is effectively a tax deduction). Relief in respect of these amounts will be expressed as a credit through the PAYE system. [See Appendix 1 Example 2]

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5. Universal Social Charge (USC)

In circumstances where the Irish effective tax rate is lower than the foreign effective rate, some of the foreign tax may be available as a credit against USC payable on the income which is subject to foreign tax. Such credit should only be granted by way of end-of-year review. See worked examples in **Appendix 2** and Notes for Guidance for Schedule 24 of the TCA 1997.

6. "Shadow payroll" arrangements

Some employers, in an effort to comply with withholding responsibilities in more than one jurisdiction, run what is known as a "shadow payroll" in respect of an employee's income which is taxable in the foreign jurisdiction. Under such arrangements, employers generally pay the foreign tax on behalf of the employee and seek to recover that tax from the employee at the end of the tax year. The employee will generally apply for a repayment of tax for the tax year in question by claiming credit for the tax paid on his or her behalf by the employer.

However, "shadow payroll" and other similar arrangements raise a number of issues. These issues include whether

- a loan was made to the employee,
- the employee was in receipt of a perquisite, and

- the employee is entitled to a credit in respect of the tax paid in the foreign jurisdiction by the employer where such tax was not actually deducted from the employee's emoluments.

Notwithstanding these issues, Revenue are prepared, in certain circumstances, to accept that final liability tax paid by an employer to a foreign jurisdiction on behalf of an employee under so-called "shadow payroll" or similar arrangements may be allowed as a credit against an employee's income tax liability in this State. Such credits may be allowed;

- on a case by case basis,
- for tax years up to and including the tax year 2015 only, and
- subject to the 4 year time limit for repayment of tax generally.

In such cases, Revenue are also prepared to accept that no charge to tax arises in this State by virtue of the payment of the foreign final liability tax by the employer.

This will apply where

- on submission of a claim for credit by the employee, documentary evidence is supplied of the employee's final liability tax in the foreign jurisdiction for the appropriate tax year and that such tax has been paid (documentary evidence in this context means a statement of final liability or other similar document for the appropriate tax year from the foreign jurisdiction. Forms P.60 or forms P.45 or similar documents are not statements of final liability), and
- within 1 month of the date of granting credit to the employee, the employee provides Revenue with evidence that he or she has reimbursed the employer the full amount of the final liability foreign tax credit granted.

Where an employee is working abroad and in receipt of credit through the PAYE system under the terms of this manual, his/her net pay may be reduced as a direct consequence of the simultaneous deduction of tax at source under two withholding systems. Some employers may, pending the end of year review of the employee's income tax position, top up the employees' net pay by way of a loan to ensure that the employee receives the same net amount as if he/she were taxed solely under the Irish PAYE system.

In such circumstances, Revenue is prepared to accept that the charge to tax that arises under Section 122 TCA 1997 in respect the provision of the loan need not be applied where the loan is repaid within 12 months of the end of the tax year in which the loan was extended. This applies for tax years up to and including the tax year 2015 only.

Appendix 1 - Credit through the PAYE system examples

Note: These examples should only be used for the purposes of estimating the real time credit for foreign tax to be granted in a certificate of tax credits and rate band and should not be used for the purposes of end of year final liability reviews.

Example 1

In 2014, a single individual earning €156,000 per annum (€3,000 per week) spends 10 weeks working in Sweden at a PE of his employer and suffers non-refundable Swedish tax at source on the income attributable to the performance of duties in Sweden.

Step 1

Estimate the Irish effective rate of income tax (before granting a DTA credit or deduction).

Wages	€156,000
Tax due:	
€32,800 @ 20% =	€ 6,560
€123,200 @ 41% =	€50,512
Total tax	€57,072
Less Personal & PAYE credits	(€3,300)
Tax payable	€53,772

Estimated Irish effective rate €53,772/€156,000 x 100 = 34.46%

Step 2

Estimate the foreign effective rate of income tax

Income taxable in Sweden [€3,000 per week x 10 weeks]	€30,000
Estimated Swedish final tax liability	€ 7,500

Estimated Swedish effective rate (€7,500/€30,000 x 100) = 25%

Step 3

Estimate the foreign tax credit to be allowed by deducting foreign tax from the income subject to foreign tax, then revising the net income at the lower of the two effective rates.

Doubly taxed income	€30,000
Less foreign tax paid	€ 7,500
Net doubly taxed income	€22,500

Re-grossed at lower of two effective rates (25%)

€22,500 x 100/75 =	€30,000
Foreign tax credit which may be granted	€ 7,500

In this case, there is no difference between the gross income subject to foreign tax and the revised net income subject to foreign tax, because the foreign effective rate of tax is lower than the Irish effective rate. So, an estimate of the full amount of the foreign tax may be granted as a credit (€750 per week for 10 weeks).

Example 2

In 2014, a single individual earning €104,000 per annum (€2,000 per week) spends 20 weeks working in the UK at a PE of his employer and suffers non-refundable UK tax at source on the income attributable to the performance of duties in the UK.

Step 1

Estimate the Irish effective rate of income tax (before granting a DTA credit or deduction)

Wages	€104,000
Tax due:	
€32,800 @ 20% =	€ 6,560
€71,200 @ 41% =	€29,192
Total	€35,752
Less Personal & PAYE Tax credits	€3,300
Tax payable	€32,452 (€624.07 per week)

Estimated Irish effective rate €32,452/€104,000 x 100 = 31.2%

Step 2

Estimate the foreign effective rate of income tax

Income taxable in the UK (€2000 X 20) €40,000

Estimated UK final liability tax due €14,000

Estimated UK effective rate of tax (€14,000/€40,000 x 100) = 35%

Step 3

Estimate the foreign tax credit to be allowed by deducting foreign tax from the income subject to foreign tax, then re-grossing the net income at the lower of the two effective rates.

Doubly taxed income	€40,000
Less UK tax	(€14,000)
Net doubly taxed income	€26,000

Revise at the lower of the two effective rates (31.2%) to ascertain revised gross

€26,000 x 100/68.8 =	€37,790
Foreign tax credit €37,790 – €26,000 =	€11,790
Deduction (€40,000 – €37,790 = €2210 @ 41% =	€906
Total €12,696	€12,696

Weekly credit to be allowed under the PAYE system €12,696/20 = €638.80 per week. As credit should not be granted in respect of amounts in excess of the tax being deducted (€32,452/52 = €624 per week), credit is restricted to €624 per week.

The €906 deduction above is included to compensate the individual for tax deducted by the employer on the gross amount of the foreign income (€40,000) as opposed to the revised gross (€37,790).

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Example 3

In 2013, a single individual earning €52,000 per annum (€1,000 per week) spends 5 weeks working in a non-DTA state and suffers non-refundable tax in the amount of €200 per week at source on the income attributable to the performance of duties in that non-DTA state.

A deduction of €1,000 (€200 per week for 5 weeks) may be granted through the PAYE system in this case. This deduction will be expressed as a credit in the certificate of tax credits and rate band as follows:

Tax deduction of €1,000 (€200 per week for 5 weeks) @ marginal rate of 41% = a tax credit of €410.

Appendix 2 – Final Liability Examples

Note: Where the Irish effective rate is higher, credit for the full amount of the foreign tax may be granted. Where the Irish effective rate is lower, the following worked examples illustrate the final liability computation for both Income Tax and Universal Social Charge.

EXAMPLE 1 Income from Irish employment €100,000 (€80,000 earned in Ireland, €20,000 earned abroad with €7,000 foreign non-refundable tax paid) – all figures in Euros, except percentages.

INCOME TAX COMPUTATION 2014		
	Single	**Married/Civil Partnership - One Income**
@ 20%	32,800 @ 20% = 6,560	41,800 @ 20% = 8,360
@ 41%	67,200 @ 41% = 27,552	58,200 @ 41% = 23,862
Total	34,112	32,222
Tax Credits	3,300	4,950
Tax	30,812	27,272
Irish effective rate	30,812 / 100,000 x 100 = 30.8%	27,272 / 100,000 x 100 = 27.2%
Foreign effective rate	7,000 / 20,000 x 100 = 35%	7,000 / 20,000 x 100 = 35%
Revise net income earned abroad at lower effective rate for revised gross	13,000 / (100 – 30.8) x 100 = 18,786	13,000 / (100 – 27.2) x 100 = 17,857

Credit for foreign tax (i.e. difference between revised gross and net income earned abroad)	18,786 – 13,000 = 5,786	17,857 – 13,000 = 4,857

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USC COMPUTATION 2014		
	Single	**Married/Civil Partnership - One Income**
Tax value of revised gross (i.e. reduction in tax liability by virtue of income reduction)	(Reduction: 20,000 – 18786 = 1214) 1214 @ 41% = 498	(Reduction: 20,000 – 17857 = 2143 2143 @ 41% = 878
Remaining foreign tax available for offset against USC liability	7,000 – (5786 + 498) = 716	7000 (4857 + 878) = 1265
USC due on 100,000 employment income	10,036 @ 2% = 201 5,980 @ 4% = 239 83,984 @ 7% = 5,879 100,000 6,319	10,036 @ 2% = 201 5,980 @ 4% = 239 83,984 @ 7% = 5,879 100,000 6,319
USC effective rate	6,319 / 100,000 x 100 = 6.3%	6,319 / 100,000 x 100 = 6.3%
USC due and paid under PAYE system on Irish income earned abroad	20,000 x 6.3% = 1260	20,000 x 6.3% = 1260

Remaining foreign tax available for offset against USC liability	716	1265
Refund of USC	**716**	**1260 (full USC liability)**

EXAMPLE 2 Income from Irish employment €33,300 (€27,300 earned in Ireland, €6,000 earned abroad with €1,200 foreign non-refundable tax paid) – all figures in Euros, except percentages.

INCOME TAX COMPUTATION 2014		
	Single	**Married/Civil Partnership - One Income**
@ 20%	32,800@ 20% = 6,560	33,300 @ 20% = 6,660
@ 41%	500@ 41% = 205	
Total	6,765	6,660
Tax Credits	3,300	4,950
Tax	3,465	1,710
Irish effective rate	3,465 / 33,300 x 100 = 10.50%	1,710 / 33,300 x 100 = 5.13%
Foreign effective rate	1,200 / 6,000 x 100 = 20%	1,200 / 6,000 x 100 = 20%
Revised net income earned abroad at lower effective rate for revised gross	4,800 / (100 – 10.50) x 100 = 5,363	4,800 / (100 – 5.13) x 100 = 5,060
Credit for foreign tax (i.e. difference between revised gross and net income earned abroad)	5,363 - 4,800 = 563	5,060 – 4,800 = 260

USC COMPUTATION 2014		
	Single	**Married/Civil Partnership - One Income**
Tax value of revised gross (i.e. reduction in tax liability by virtue of income reduction)	(Reduction: 6,000 – 5,363 = 637) 500 @ 41% = 205 137 @ 20% = 27 637 232	(Reduction: 6,000 – 5,060 = 940) 940 @ 20% = 188 Total 188
Remaining foreign tax available for offset against USC liability	1,200 – (563 + 232) = 405	1,200 - (260 + 188) = 752
USC due on 33,300 employment income	10,036 @ 2% = 201 5,980 @ 4% = 239 17,284 @ 7% = 1,210 33,300 1,650	10,036 @ 2% = 201 5,980 @ 4% = 239 17,284 @ 7% = 1,210 33,300 1,650
USC effective rate	1,650 / 33,300 x 100 = 4.95%	1,650 / 33,300 x 100 = 4.95%
USC due and paid under PAYE system on Irish income earned abroad	6,000 @ 4.95% = 297	6,000 @ 4.95% = 297
Remaining foreign tax available for offset against USC liability	405	752
Refund of USC due	**297**	**297 (full USC liability)**

EXAMPLE 3

A. Married/Civil Partnership with one income under joint assessment.

Income from Irish employment €60,000 (€44,000 earned in Ireland, €16,000 earned abroad with €5,000 foreign non-refundable tax paid) – all figures in Euros, except percentages.

B. Married/Civil Partnership with joint income and assessed to tax under joint assessment.

Income from Irish employment (Assessable spouse) €36,000 (€20,000 earned in Ireland, €16,000 earned abroad with €5,000 foreign non-refundable tax paid) – Non-assessable spouse/civil partner's income is €24,000 all earned in Ireland - all figures in Euros, except percentages.

INCOME TAX COMPUTATION 2014		
	A. Married/Civil Partnership - One Income, Joint Assessment	**B. Married/Civil Partnership – Two incomes, Joint Assessment**
@ 20%	41,800 @ 20% = 8,360	60,000 @ 20% = 12,000
@ 41%	18,200 @ 41% = 7,462	
Total	15,822	12,000
Tax Credits	Personal Credit 3,300 PAYE credit (Self) 1,650 4,950	Personal Credit 3,300 PAYE credit (Self) 1,650 PAYE Credit (spouse/ partner) 1,650 6,600
Tax	10,872	5,400
Irish effective rate	10,872 / 60,000 x 100 = 18.12%	5,400 / 60,000 x 100 = 9%
Foreign effective rate	5,000 / 16,000 x 100 = 31.25%	5,000 / 16,000 x 100 = 31.25%
Revise net income earned abroad at lower effective rate for revised gross	11,000 / (100 – 18.12) x 100 = 13,434	11,000 / (100 – 9) x 100 = 12,088
Credit for foreign tax (i.e. difference between revised gross and net income earned abroad)	13,434 – 11,000 = 2,434	12,088 – 11,000 = 1,088

USC COMPUTATION 2014			
	A. Married/Civil Partnership - One Income, Joint Assessment	**B. Married/Civil Partnership – Two incomes, Joint Assessment** **Assessable spouse/partner**	**Spouse/Civil Partner**
Tax value of revised gross (i.e. reduction in tax liability by virtue of income reduction)	(Reduction: 16,000 – 13,434) = 2,566 2,566 @ 41% = 1,052	(Reduction: 16,000 – 12,088) = 3,912 3,912 @ 20% = 782	No income earned abroad
Remaining foreign tax available for offset against USC liability	5,000 – (2,434 + 1,052) = 1,514	5,000 (1,088 + 782) = 3,130	No income earned abroad
USC due on 60,000 employment income	10,036 @ 2% = 201 5,980 @ 4% = 239 43,984 @ 7% = 3,078 60,0000 3,518	10,036 @ 2% = 201 5,980 @ 4% = 239 19,984 @ 7% = 1,399 36,000 1,839	10,036 @ 2% = 201 5,980 @ 4% = 239 7,984 @ 7% = 558 24,000 998
USC effective rate	3,518 / 60,000 x 100 = 5.86%	1,839 / 36,000 x 100 = 5.10%	N/A
USC due and paid under PAYE system	16,000 x 5.86%	16,000 x 5.10%	No income earned abroad

on Irish income earned abroad	= 937	= 816	
Remaining foreign tax available for offset against USC liability	1,514	3,130	Nil
Refund of USC	**937 (full USC liability)**	**816 (full USC liability)**	**Nil**

Note: The remaining foreign tax of the assessable spouse of 2,314 (i.e. 3,130 – 816) is not available for offset against spouse/civil partner's USC liability.

NOTES regarding the USC

(1) USC is assessed on each individual separately. In cases of joint assessment, it may be necessary to attribute the balance of any foreign tax available for offset against USC to each individual's source of foreign income.

(2) Income which is liable to USC consists of 'relevant emoluments' and 'relevant income. Further information on allowable deductions can be obtained in Manual 18D-00-01 , section 6.

Appendix 3 – PAYE Credit

Double Deduction 1

Credit through the PAYE System for non-refundable foreign tax

Part A should be completed by an individual who:

- is tax resident in Ireland, and
- is employed by an Irish employer, under an Irish contract of employment, and
- exercises some of the duties of the employment outside the State and
- is liable to simultaneous deduction of Irish tax and non-refundable foreign tax at source from the same income.

Part A to be completed by employee

Employee :Name	
Employee: Address	
Employee: PPS Number	
Employer : Name	
Employer: Address	
Employer: Employer registered number	
Year of claim	
Are you tax resident in Ireland for the year of claim	
Foreign jurisdiction where some of the duties of your employment are exercised	
Estimated total income from all sources for year of claim	
Estimated annual tax payable in Ireland for year of claim	
Estimated income subject to tax in foreign	

jurisdiction for year of claim (i.e. doubly taxed income)	
Estimated non-refundable foreign tax payable in foreign jurisdiction for the year of claim	

PART B (for Revenue use only) Where Ireland has a Double Taxation Agreement in place with the foreign jurisdiction. (If Ireland does not have a Double Taxation Agreement in place with the foreign jurisdiction, please refer to **PART C** of this form.)

(A)	Estimated total income from all sources for year of claim	
(B)	Estimated annual tax payable in Ireland for year of claim	
(C)	**Irish Effective rate**	$\frac{\mathbf{B \times 100}}{\mathbf{A}}$
(D)	Estimated income subject to tax in foreign jurisdiction for year of claim (i.e. doubly taxed income)	
(E)	Estimated non-refundable foreign tax payable in foreign jurisdiction for the year of claim.	
(F)	**Foreign effective rate:**	$\frac{\mathbf{E \times 100}}{\mathbf{D}}$

Compare Irish effective rate (C) and foreign effective rate (F)

If the foreign effective rate (F) is lower than the Irish effective rate (C) credit of the amount at (E) may be granted in the year of claim	**If the Irish effective rate (C) is lower than the foreign effective rate (F)** **<u>Step 1</u> (revised foreign income)** $\frac{(D - E) \times 100}{100 - C} = (G)$ **<u>Step 2</u> (Foreign tax credit)** G – (D – E) **<u>Step 3</u> (reduction in foreign income expressed as a credit)** (D – G) x marginal tax rate = (H) **Credit of the aggregate of the amounts at Step 2 and Step 3 may be granted in the year of claim** **Note: The foreign credit as calculated at Step 2 above must not exceed the sum ascertained by multiplying the amount of the foreign income by the individuals IER.**

PART C (for Revenue use only) Where Ireland does not have a Double Taxation Agreement in place with the foreign jurisdiction.

(I)	Estimated non-refundable foreign tax payable in foreign jurisdiction for the year of claim	
(J)	Credit due for the year of assessment.	(I) x marginal tax rate

PART D (For Revenue use only for end of year calculation) Additional double taxation relief in respect USC where the Foreign Effective Rate is greater than the Irish Effective Rate

(K)	**Available Foreign Tax remaining for USC**	**E – (GxC) – [(D-G)xC] simplified as E – (DxC)**
(L)	Amount of USC Payable for year of claim	
(M)	Amount of Income liable to USC	
(N)	**USC Effective rate**	$\frac{\mathbf{L\ X\ 100}}{\mathbf{M}}$
(O)	**USC attributable to foreign income**	**DX N**
(P)	**Additional double taxation relief due in respect of USC**	**Compare amount at K Vs O allow the lower amount.**

Note: additional USC relief is added to relief calculated in PART B of this form.