

Name of trust or estate

Fill in these
boxes first

Tax reference

If you want help, look up the box numbers in the Notes on Trust and Estate UK Property.

Answer this question to help you decide which parts of pages TL1 and TL2 to fill in.

Is the income from furnished holiday lettings?

If not applicable, turn over and fill in page TL2 to give details of the property income

YES

If 'Yes', fill in boxes 3.1 to 3.18 before completing page TL2

Furnished holiday lettings in the UK

Income from furnished holiday lettings

3.1 £

Expenses (furnished holiday lettings only)

Rent, rates, insurance, ground rents, etc.

3.2 £

Repairs, maintenance and renewals

3.3 £

Finance charges, including interest

3.4 £

Legal and professional costs

3.5 £

Cost of services provided, including wages

3.6 £

Other expenses

3.7 £

total of boxes 3.2 to 3.7

3.8 £

Net profit (put figures in brackets if a loss)

box 3.1 minus box 3.8

3.9 £

Tax adjustments

Private use

3.10 £

Balancing charges

3.11 £

Capital allowances

3.13 £

Tick box 3.13A if box 3.13 includes enhanced capital allowances for designated environmentally beneficial plant and machinery

3.13A

box 3.10 + box 3.11

3.12 £

boxes 3.9 + 3.12 minus
box 3.13

Profit for the year (copy to box 3.19). If loss enter '0' in box 3.14 and put the loss in box 3.15

3.14 £

Loss for the year (if you have entered '0' in box 3.14)

boxes 3.9 + 3.12 minus
box 3.13

3.15 £

Loss offset against 2010–11 total income

3.16 £

Loss – relief to be calculated by reference to earlier years

see Notes, page TLN4

3.17 £

Loss offset against other income from property (copy to box 3.37)

see Notes, page TLN4

3.18 £

Other property income (not including dividends/distributions from Real Estate Investment Trusts or Property Authorised Investment Funds)

Income

Furnished holiday lettings profits	3.19	£	<small>copy from box 3.14</small>	
Rents and other income from land and property	3.20	£		Tax deducted
Chargeable premiums	3.22	£		
Reverse premiums	3.22A	£		
				boxes 3.19 + 3.20 + 3.22 + 3.22A
				3.23 £

Expenses (do not include figures you have already put in boxes 3.2 to 3.7 on page TL1)

Rent, rates, insurance, ground rents, etc.	3.24	£		
Repairs, maintenance and renewals	3.25	£		
Finance charges, including interest	3.26	£		
Legal and professional costs	3.27	£		
Costs of services provided, including wages	3.28	£		
Other expenses	3.29	£		
				total of boxes 3.24 to 3.29
				3.30 £

Net profit (put figures in brackets if a loss)

<small>box 3.23 minus box 3.30</small>
3.31 £

Tax adjustments

Private use	3.32	£		
Balancing charges – including those arising under Business Premises Renovation Allowance which should also be included in box 21.10	3.33	£		
				box 3.32 + box 3.33
				3.34 £
Capital allowances – including Business Premises Renovation Allowance which should also be included in box 21.9	3.35	£		
Tick box 3.35A if box 3.35 includes a claim for 100% capital allowances for flats over shops	3.35A			
Tick box 3.35B if box 3.35 includes enhanced capital allowances for designated environmentally beneficial plant and machinery	3.35B			
Landlord's Energy Saving Allowance	3.35C	£		
10% wear and tear	3.36	£		
Furnished holiday lettings losses (from box 3.18)	3.37	£		
				boxes 3.35 + 3.35C + 3.36 + 3.37
				3.38 £

Adjusted profit (if loss enter '0' in box 3.39 and put the loss in box 3.40)

<small>boxes 3.31 + 3.34 minus box 3.38</small>
3.39 £

Adjusted loss (if you have entered '0' in box 3.39)

<small>boxes 3.31 + 3.34 minus box 3.38</small>
3.40 £

Loss brought forward from previous year

	3.41 £
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Profit for the year

<small>box 3.39 minus box 3.41</small>
3.42 £

Loss offset against total income *read the note on page TLN8*

	3.43 £
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Loss to carry forward to following year

	3.44 £
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Tick box 3.45 if these pages include details of property let jointly

	3.45
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Now go back to page 4 of the Trust and Estate Tax Return and finish filling it in.