

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 3.19 before completing page TL2

Furnished holiday lettings in the UK or European Economic Area (EEA)

Fill in one page for UK businesses and a separate page for EEA businesses

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	
• Loss brought forward used against this year's profits	3.14 £	

Profit for the year after losses **boxes 3.9 + 3.12 minus (boxes 3.13 + 3.14)**
3.15 £

Loss for the year **boxes 3.9 + 3.12 minus box 3.13**
3.16 £

Total loss to carry forward **see Notes, page TLN3**
3.17 £

• Put 'X' in the box if this business is in the EEA *read the note on page TLN4* **3.18**

• If you want to make a period of grace election, put 'X' in the box **3.19**

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

Income

		Tax deducted	
• Rents and other income from land and property	3.20 £	3.21 £	
• Chargeable premiums	3.22 £		boxes 3.20 + 3.22 + 3.22A
• Reverse premiums	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 £		total of boxes 3.24 to 3.29
• Other expenses	3.29 £		3.30 £
Net profit (put figures in brackets if a loss)			box 3.23 minus box 3.30
			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
• 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 £		boxes 3.35 + 3.35C + 3.36
		Box 3.37 is not in use	3.38 £

Adjusted profit (if loss enter '0' in box 3.39 and put the loss in box 3.40)	boxes 3.31 + 3.34 minus box 3.38	3.39 £
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Adjusted loss (if you have entered '0' in box 3.39)	boxes 3.31 + 3.34 minus box 3.38	3.40 £
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• Loss brought forward from previous year	3.41 £
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Profit for the year	box 3.39 minus box 3.41	3.42 £
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• Loss offset against total income <i>read the note on page TLN8</i>	3.43 £
• Loss to carry forward to following year	3.44 £

• 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.