

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 TL 1 and TL 2 to fill in.

**Is the income from furnished holiday lettings?**

If not applicable, turn over and fill in page TL 2 to give details of the property income

**YES**

If 'Yes', fill in boxes 3.1 to 3.19 before completing page TL 2

**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** £

box 3.1 minus box 3.8

**Net profit** (put figures in brackets if a loss)

**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** £

box 3.10 + box 3.11

**3.12** £

boxes 3.9 + 3.12 minus  
(boxes 3.13 + 3.14)

**Profit for the year after losses**
**3.15** £

boxes 3.9 + 3.12 minus  
box 3.13

**Loss for the year**
**3.16** £

read the Notes

- Total loss to carry forward

**3.17** £

- Put 'X' in the box if this business is in the EEA [read the Notes](#)

**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 £		
• Reverse premiums	3.22A £		boxes 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 TL 1)

• 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 £
			box 3.23 minus box 3.30 3.31 £

**Net profit** (put figures in brackets if a loss)

**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 £		boxes 3.35 + 3.35C + 3.36 3.38 £

Box 3.37 is not in use

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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<b>Profit for the year</b>	box 3.39 minus box 3.41 3.42 £
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• Loss offset against total income <i>read the Notes</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 fill in any other supplementary pages that apply to you. Otherwise, go back to page 4 of the Trust and Estate Tax Return and finish filling it in.

