

Property income

Do not include furnished holiday lettings, Real Estate Investment Trust or Property Authorised Investment Funds dividends/distributions here.

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|---|---|
| 20 Total rents and other income from property £ <input type="text"/> . <input type="text"/> 0 0 | 21 Tax taken off any income in box 20 £ <input type="text"/> . <input type="text"/> 0 0 |
| 20.1 Property income allowance – read the notes £ <input type="text"/> . <input type="text"/> 0 0 | 22 Premiums for the grant of a lease – from box E on the working sheet £ <input type="text"/> . <input type="text"/> 0 0 |
| 20.2 If you've used traditional accounting rather than cash basis to calculate your income and expenses, put 'X' in the box <input type="checkbox"/> | 23 Reverse premiums and inducements £ <input type="text"/> . <input type="text"/> 0 0 |

Property expenses

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|---|---|
| 24 Rent, rates, insurance and ground rents £ <input type="text"/> . <input type="text"/> 0 0 | 27 Legal, management and other professional fees £ <input type="text"/> . <input type="text"/> 0 0 |
| 25 Property repairs and maintenance £ <input type="text"/> . <input type="text"/> 0 0 | 28 Costs of services provided, including wages £ <input type="text"/> . <input type="text"/> 0 0 |
| 26 Non-residential property finance costs £ <input type="text"/> . <input type="text"/> 0 0 | 29 Other allowable property expenses £ <input type="text"/> . <input type="text"/> 0 0 |

Calculating your taxable profit or loss

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| 30 Private use adjustment £ <input type="text"/> . <input type="text"/> 0 0 | 37 Rent a Room exempt amount £ <input type="text"/> . <input type="text"/> 0 0 |
| 31 Balancing charges £ <input type="text"/> . <input type="text"/> 0 0 | 38 Adjusted profit for the year – use the working sheet in the notes £ <input type="text"/> . <input type="text"/> 0 0 |
| 32 Annual Investment Allowance £ <input type="text"/> . <input type="text"/> 0 0 | 39 Loss brought forward used against this year's profits £ <input type="text"/> . <input type="text"/> 0 0 |
| 33 The Structures and Buildings Allowance £ <input type="text"/> . <input type="text"/> 0 0 | 40 Taxable profit for the year (box 38 minus box 39) £ <input type="text"/> . <input type="text"/> 0 0 |
| 33.1 Electric charge-point allowance £ <input type="text"/> . <input type="text"/> 0 0 | 41 Adjusted loss for the year – use the working sheet in the notes £ <input type="text"/> . <input type="text"/> 0 0 |
| 33.2 Freeport and Investment Zones Structures and Buildings Allowance £ <input type="text"/> . <input type="text"/> 0 0 | 42 Loss set off against 2024–25 total income – this will be unusual £ <input type="text"/> . <input type="text"/> 0 0 |
| 34 Zero-emission goods vehicle allowance £ <input type="text"/> . <input type="text"/> 0 0 | 43 Loss to carry forward to following year, including unused losses brought forward £ <input type="text"/> . <input type="text"/> 0 0 |
| 34.1 Zero-emission car allowance £ <input type="text"/> . <input type="text"/> 0 0 | 44 Residential property finance costs £ <input type="text"/> . <input type="text"/> 0 0 |
| 35 All other capital allowances £ <input type="text"/> . <input type="text"/> 0 0 | 45 Unused residential property finance costs brought forward £ <input type="text"/> . <input type="text"/> 0 0 |
| 36 Costs of replacing domestic items – for residential lettings only £ <input type="text"/> . <input type="text"/> 0 0 | |