



Tax year 6 April 2023 to 5 April 2024 (2023–24)

For help filling in this form go to www.gov.uk/taxreturnforms and read the notes and helpsheets.

You need to fill in one page for UK businesses and a separate page for EEA businesses. Read the notes.

HMRC 12/23

Property income

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

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

Property expenses

24	Rent, rates, insurance and ground rents	£ .
25	Property repairs and maintenance	£ .
26	Non-residential property finance costs	£ .
27	Legal, management and other professional fees	£ .
28	Costs of services provided, including wages	£ .
29	Other allowable property expenses	£ .

Calculating your taxable profit or loss

30	Private use adjustment	£										•	0	0
31	Balancing charges	£										•	0	0
32	Annual Investment Allowance	£										•	0	0
33	The Structures and Buildings Allowance	£										•	0	0
33.1	Electric charge-point allowance	£										•	0	0
33.2	Freeport and Investment Zones Structures and Buildings Allowance	£										•	0	0
34	Zero-emission goods vehicle allowance	£										•	0	0
34.1	Zero-emission car allowance	£										•	0	0
35	All other capital allowances	£										•	0	0
36	Costs of replacing domestic items – for residential lettings only	£										•	0	0
37	Rent a Room exempt amount	£										•	0	0
38	Adjusted profit for the year – use the working sheet in the notes	£										•	0	0
39	Loss brought forward used against this year's profits	£										•	0	0
40	Taxable profit for the year (box 38 minus box 39)	£										•	0	0
41	Adjusted loss for the year – use the working sheet in the notes	£										•	0	0
42	Loss set off against 2023–24 total income – this will be unusual	£										•	0	0
43	Loss to carry forward to following year, including unused losses brought forward	£										•	0	0
44	Residential property finance costs	£										•	0	0
45	Unused residential property finance costs brought forward	£										•	0	0