



Name of trust or estate

Tax reference

If you want help, look up the box numbers in the notes on [Trust and Estate UK Property](#). For help filling in this form, go to [www.gov.uk/taxreturnforms](http://www.gov.uk/taxreturnforms) and read the notes and helpsheets.

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 this does not apply to you, 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** £

Estates only – if you've used traditional accounting rather than cash basis to calculate the estate's income and expenses, put 'X' in the box (trusts cannot use cash basis) **3.1A**

**Expenses** (furnished holiday lettings only)

Rent, rates, insurance and ground rents **3.2** £

Repairs and maintenance **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** £

box 3.10 + box 3.11

Balancing charges **3.11** £

**3.12** £

Electric charge-point allowance **3.11A** £

All other capital allowances **3.13** £

Put 'X' in 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** £

boxes 3.9 + 3.12 minus (boxes 3.11A + 3.13 + 3.14)

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

boxes 3.9 + 3.12 minus (boxes 3.11A + 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 **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)

- Estates only – if you've used traditional accounting rather than cash basis to calculate the estate's income and expenses, put 'X' in the box (trusts cannot use cash basis)

3.19A

### Income

		Tax deducted	
• Rents and other income from land and property	3.20 £ <input type="text"/>	3.21 £ <input type="text"/>	
• Chargeable premiums	3.22 £ <input type="text"/>		boxes 3.20 + 3.22 + 3.22A
• Reverse premiums	3.22A £ <input type="text"/>		3.23 £ <input type="text"/>

### Expenses (do not include figures you've already put in boxes 3.2 to 3.7 on page TL 1)

• Rent, rates, insurance and ground rents	3.24 £ <input type="text"/>		
• Repairs and maintenance	3.25 £ <input type="text"/>		
• Finance charges, including interest	3.26 £ <input type="text"/>		
• Legal and professional costs	3.27 £ <input type="text"/>		
• Costs of services provided, including wages	3.28 £ <input type="text"/>		
• Other expenses	3.29 £ <input type="text"/>		
			total of boxes 3.24 to 3.29
			3.30 £ <input type="text"/>

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

box 3.23 minus box 3.30  
3.31 £

### Tax adjustments

• Private use	3.32 £ <input type="text"/>		boxes 3.32 + 3.33
• Balancing charges	3.33 £ <input type="text"/>		3.34 £ <input type="text"/>
• Electric charge-point allowance	3.33A £ <input type="text"/>		
• The Structures and Buildings Allowance (you must hold a valid allowance statement – read the notes for details on how much you can claim per year)	3.33B £ <input type="text"/>		
• All other capital allowances	3.35 £ <input type="text"/>		
• Put 'X' in box 3.35A if box 3.35 includes enhanced capital allowances for designated environmentally beneficial plant and machinery	3.35A <input type="text"/>		
• Cost of replacing domestic items	3.36 £ <input type="text"/>	Box 3.37 is not in use	boxes 3.33A + 3.33B + 3.35 + 3.36
			3.38 £ <input type="text"/>

### 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 £

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

boxes 3.31 + 3.34 minus box 3.38  
3.40 £

- Loss brought forward from previous year

3.41 £

### Profit for the year

box 3.39 minus box 3.41  
3.42 £

• Loss offset against total income	3.43 £ <input type="text"/>	
• Loss to carry forward to following year	3.44 £ <input type="text"/>	
• Put 'X' in box 3.45 if these pages include details of property let jointly	3.45 <input type="text"/>	
• Residential finance costs not included in box 3.26	3.46 £ <input type="text"/>	
• Unused residential finance costs brought forward	3.47 £ <input type="text"/>	

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.