## Working sheet for box 26 and box 44

| Non-residential loan interest <br> and other financial costs | A | $£$ |
| :--- | :--- | :--- |
| Residential loan interest <br> and other financial costs | B | $£$ |
| B $\times 0.25$ (25\%) | C | $£$ |
| B minus C (copy to box 44) | D | $£$ |
| A plus C (copy to box 26 or box 29 ) | E | $£$ |

