HM Revenue & Customs

UK property

Tax year 6 April 2022 to 5 April 2023 (2022–23)

Your name

Your Unique Taxpayer Reference (UTR)

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

UK property details

1 **Number of properties rented out**

2 **If all property income ceased in 2022–23 and you do not expect to receive such income in 2023–24, put 'X' in the box and consider if you need to fill in the 'Capital Gains Tax summary' page**

3 **If you have any income from property let jointly, put 'X' in the box**

4 **If you're claiming Rent a Room relief and your rents are £7,500 or less (or £3,750 if let jointly), put 'X' in the box**

Furnished holiday lettings (FHL) in the UK or European Economic Area (EEA)

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

5 **Income** – the amount of rent and any income for services provided to tenants

£ .00

5.1 **Property income allowance** – read the notes

£ .00

5.2 **If you've used traditional accounting rather than cash basis to calculate your income and expenses, put 'X' in the box**

6 **Rent paid, repairs, insurance and costs of services provided** – the total amount

£ .00

7 **Loan interest and other financial costs**

£ .00

8 **Legal, management and other professional fees**

£ .00

9 **Other allowable property expenses**

£ .00

10 **Private use adjustment**

£ .00

11 **Balancing charges**

£ .00

11.1 **Electric charge-point allowance**

£ .00

11.2 **Zero-emission car allowance**

£ .00

12 **Other capital allowances**

£ .00

13 **Adjusted profit for the year** – use the working sheet in the notes

£ .00

14 **Loss brought forward used against this year's profits** – read the notes if you have a non-FHL property business loss

£ .00

15 **Taxable profit for the year (box 13 minus box 14)**

£ .00

16 **Loss for the year** – use the working sheet in the notes

£ .00

17 **Total loss to carry forward**

£ .00

18 **If this business is in the EEA, put 'X' in the box**

19 **If you want to make a period of grace election, put 'X' in the box**

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**
£ . 0 0

20.1 **Property income allowance** – read the notes
£ . 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**

21 **Tax taken off any income in box 20**
£ . 0 0

22 **Premiums for the grant of a lease – from box E on the working sheet**
£ . 0 0

23 **Reverse premiums and inducements**
£ . 0 0

Property expenses

24 **Rent, rates, insurance and ground rents**
£ . 0 0

25 **Property repairs and maintenance**
£ . 0 0

26 **Non-residential property finance costs**
£ . 0 0

27 **Legal, management and other professional fees**
£ . 0 0

28 **Costs of services provided, including wages**
£ . 0 0

29 **Other allowable property expenses**
£ . 0 0

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 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 2022–23 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