HM Revenue & Customs

TRUST AND ESTATE UK PROPERTY

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. To get notes and helpsheets that will help you fill in this form, go to **www.gov.uk/self-assessment-forms-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 not applicable, 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 £
Expenses (furnished holiday lettings only)		
Rent, rates, insurance, ground rents, etc.	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 3.12 £
Balancing charges	3.11 £	
Capital allowances	3.13 £	
Tick 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 £	
Profit for the year after losses		boxes 3.9 + 3.12 minus (boxes 3.13 + 3.14) 3.15 £
Loss for the year		boxes 3.9 + 3.12 minus box 3.13 3.16 £
Total loss to carry forward		read the notes 3.17 £
Put 'X' in the box if this business is in the EEA **read the notes**		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)

Income

		Tax deducted	
Rents and other income from land and property	3.20 £	3.21 £	
Chargeable premiums	3.22 £		boxes 3.20 + 3.22 + 3.22A
Reverse premiums	3.22A £		3.23 £

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

Rent, rates, insurance, ground rents, etc.	3.24 £	
Repairs and maintenance	3.25 £	
Finance charges, including interest	3.26 £	
Legal and professional costs	3.27 £	
Costs of services provided, including wages	3.28 £	total of boxes 3.24 to 3.29
Other expenses	3.29 £	3.30 £
Net profit (put figures in brackets if a loss)		box 3.23 minus box 3.30 3.31 £

Tax adjustments

Private use	3.32 £		
Balancing charges – including those arising under Business Premises Renovation Allowance which should also be included in box 21.10	3.33 £		boxes 3.32 + 3.33 3.34 £
Capital allowances – including Business Premises Renovation Allowance which should also be included in box 21.9	3.35 £		
Tick box 3.35A if box 3.35 includes enhanced capital allowances for designated environmentally beneficial plant and machinery	3.35A		
10% wear and tear	3.36 £	Box 3.37 is not in use	boxes 3.35 + 3.36 3.38 £

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 read the notes	3.43 £	
Loss to carry forward to following year	3.44 £	
Tick box 3.45 if these pages include details of property let jointly	3.45	

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.