

Name

Fill in these boxes first

Tax reference

If you want help, look up the box numbers in the Notes.

Are you claiming Rent a Room relief for gross rents of £4,250 or less?

(Or £2,125 if the claim is shared?)

Yes ☐

If 'Yes', tick box. If this is your only income from UK property, you have finished these Pages

Read the Notes on page LN2 to find out

- whether you can claim Rent a Room relief; and
- how to claim relief for gross rents over £4,250

Is your income from furnished holiday lettings?

If not applicable, please turn over and fill in Page L2 to give details of your property income

Yes ☐

If 'Yes', tick box and fill in boxes 5.1 to 5.18 before completing Page L2

Furnished holiday lettings
Income from furnished holiday lettings
5.1 £

Expenses (furnished holiday lettings only)

Rent, rates, insurance, ground rents etc.
5.2 £

Repairs, maintenance and renewals
5.3 £

Finance charges, including interest
5.4 £

Legal and professional costs
5.5 £

Costs of services provided, including wages
5.6 £

Other expenses
5.7 £

total of boxes 5.2 to 5.7

5.8 £

box 5.1 minus box 5.8

Net profit (put figures in brackets if a loss)

5.9 £

Tax adjustments
Private use
5.10 £

Balancing charges
5.11 £

Capital allowances
5.13 £

- Tick box 5.13A if box 5.13 includes enhanced capital allowances for environmentally friendly expenditure

5.13A ☐

box 5.10 + box 5.11

5.12 £

boxes 5.9 + 5.12 minus box 5.13

Profit for the year (copy to box 5.19). If loss, enter '0' in box 5.14 and put the loss in box 5.15

5.14 £

Loss for the year (if you have entered '0' in box 5.14)

boxes 5.9 + 5.12 minus box 5.13

5.15 £

Losses
Loss offset against 2002-03 total income
5.16 £

Loss carried back

see Notes, page LN4

5.17 £

Loss offset against other income from property (copy to box 5.38)

see Notes, page LN4

5.18 £

Other property income

Income

	copy from box 5.14	
• Furnished holiday lettings profits	5.19 £	
• Rents and other income from land and property	5.20 £	5.21 £ Tax deducted
• Chargeable premiums	5.22 £	
• Reverse premiums	5.22A £	boxes 5.19 + 5.20 + 5.22 + 5.22A 5.23 £

Expenses (do not include figures you have already put in boxes 5.2 to 5.7 on Page L1)

• Rent, rates, insurance, ground rents etc.	5.24 £	
• Repairs, maintenance and renewals	5.25 £	
• Finance charges, including interest	5.26 £	
• Legal and professional costs	5.27 £	
• Costs of services provided, including wages	5.28 £	
• Other expenses	5.29 £	total of boxes 5.24 to 5.29 5.30 £

Net profit (put figures in brackets if a loss)

box 5.23 minus box 5.30
5.31 £

Tax adjustments

• Private use	5.32 £	
• Balancing charges	5.33 £	box 5.32 + box 5.33 5.34 £
• Rent a Room exempt amount	5.35 £	
• Capital allowances	5.36 £	
• Tick box 5.36A if box 5.36 includes a claim for 100% capital allowances for flats over shops	5.36A	
• Tick box 5.36B if box 5.36 includes enhanced capital allowances for environmentally friendly expenditure	5.36B	
• 10% wear and tear	5.37 £	
• Furnished holiday lettings losses (from box 5.18)	5.38 £	boxes 5.35 to box 5.38 5.39 £

Adjusted profit (if loss enter '0' in box 5.40 and put the loss in box 5.41)

boxes 5.31 + 5.34 minus box 5.39
5.40 £

Adjusted loss (if you have entered '0' in box 5.40)

boxes 5.31 + 5.34 minus box 5.39
5.41 £

• Loss brought forward from previous year	5.42 £
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Profit for the year

box 5.40 minus box 5.42
5.43 £

Losses etc

• Loss offset against total income (read the note on page LN8)	5.44 £
• Loss to carry forward to following year	5.45 £
• Tick box 5.46 if these Pages include details of property let jointly	5.46
• Tick box 5.47 if all property income ceased in the year to 5 April 2003 and you don't expect to receive such income again, in the year to 5 April 2004	5.47

Now fill in any other supplementary Pages that apply to you.
Otherwise, go back to page 2 of your Tax Return and finish filling it in.

