

Name

Tax reference

Fill in these boxes first

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?)

No

Yes

If 'Yes', and 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 'No', turn over and fill in Page L2 to give details of your property income

No

Yes

If 'Yes', 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 £	
● Cost of services provided, including wages	5.6 £	
● Other expenses	5.7 £	
		total of boxes 5.2 to 5.7
		5.8 £

Net profit (put figures in brackets if a loss) **box 5.1 minus box 5.8**
5.9 £

Tax adjustments

● Private use	5.10 £	
● Balancing charges	5.11 £	
● Capital allowances	5.13 £	
		box 5.10 + box 5.11
		5.12 £

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 **boxes 5.9 + 5.12 minus box 5.13**
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 £

● Loss offset against 1997-98 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 £

SA105 (NET)

Other property income

Income

● Furnished holiday lettings profits	5.19	£	copy from box 5.14	
● Rents and other income from land and property	5.20	£	5.21	£ Tax deducted
● Chargeable premiums	5.22	£		boxes 5.19 + 5.20 + 5.22
				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 £
				box 5.23 minus box 5.30
Net profit (put figures in brackets if a loss)				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	£		
● 10% wear and tear	5.37	£		
● Furnished holiday lettings losses (from box 5.18)	5.38	£		
				total of boxes 5.35 to 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 £

● Loss offset against total income				5.44 £
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● Loss to carry forward to following year				5.45 £
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● Pooled expenses from 'one estate election' carried forward				5.46 £
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Tick box 5.47 if these Pages include details of property let jointly				5.47
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