HM Revenue & Customs

UK property

Tax year 6 April 2025 to 5 April 2026 (2025–26)

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 2025–26 and you do not expect to receive such income in 2026–27, 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**

Boxes 5 to 19 are no longer in use – income and expenses shoud be included in boxes 20 to 45 below - read the notes

Property income

Do not include 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 and Investment Zones Structures and Buildings Allowance**

£ . 0 0

Box 34 is not in use

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 2025–26 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