



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

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

UK property details

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.

SA105 2023

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 £ .	21 Tax taken off any income in box 20 £ .
20.1 Property income allowance – read the notes £ .	22 Premiums for the grant of a lease – from box E on the working sheet £ .
20.2 If you've used traditional accounting rather than cash basis to calculate your income and expenses, put 'X' in the box ☐	23 Reverse premiums and inducements £ .

Property expenses

24 Rent, rates, insurance and ground rents £ .	27 Legal, management and other professional fees £ .
25 Property repairs and maintenance £ .	28 Costs of services provided, including wages £ .
26 Non-residential property finance costs £ .	29 Other allowable property expenses £ .

Calculating your taxable profit or loss

30 Private use adjustment £ .	37 Rent a Room exempt amount £ .
31 Balancing charges £ .	38 Adjusted profit for the year – use the working sheet in the notes £ .
32 Annual Investment Allowance £ .	39 Loss brought forward used against this year's profits £ .
33 The Structures and Buildings Allowance £ .	40 Taxable profit for the year (box 38 minus box 39) £ .
33.1 Electric charge-point allowance £ .	41 Adjusted loss for the year – use the working sheet in the notes £ .
33.2 Freeport Structures and Buildings Allowance £ .	42 Loss set off against 2022–23 total income – this will be unusual £ .
34 Zero-emission goods vehicle allowance £ .	43 Loss to carry forward to following year, including unused losses brought forward £ .
34.1 Zero-emission car allowance £ .	44 Residential property finance costs £ .
35 All other capital allowances £ .	45 Unused residential property finance costs brought forward £ .
36 Costs of replacing domestic items – for residential lettings only £ .	