



Tax year 6 April 2023 to 5 April 2024 (2023–24)

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

1	Number of properties rented out		
2	If all property income ceased in 2023–24 and you do not expect to receive such income in 2024–25, 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		

You need to fill in one page for UK businesses and a separate page for EEA businesses. Read the notes.

SA105 2024

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	£								·		
20.1	Property income allowance – read the notes	£					·					
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	£								·		
22	Premiums for the grant of a lease – from box E on the working sheet	£								·		
23	Reverse premiums and inducements	£								·		

Property expenses

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

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
34	Zero-emission goods vehicle allowance	£										•	0	0
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 2023–24 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