



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		3	If you have any income from property let jointly, put 'X' in the box	
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		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 should 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	£ .	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 and Investment Zones Structures and Buildings Allowance	£ .	42	Loss set off against 2025–26 total income – this will be unusual	£ .
	Box 34 is not in use		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	£ .			