

## **Tax relief on property repairs**

We wrote to you last year, asking you to check the property pages of your Self Assessment return for the tax year ended 5 April 2022. However, our letter included misleading advice.

We told you that 'upgrading a central heating boiler from an older, less efficient model' is an example of an expense you can't claim tax relief for.

This isn't accurate, and we're sorry for the mistake. You may make an upgrade like this due to an advance in technology and the new item does broadly the same job as the old one. If so, we'd generally accept this as an allowable repair.

For guidance about the expenses you can claim when letting property, go to GOV.UK search 'work out your rental income' and choose 'allowable expenses'.

## **What you need to do**

If after reading our last letter you amended your Self Assessment return regarding a boiler expense, please check it again. If you think you're entitled to claim more tax relief on property expenses for a boiler expense, please email us at [responseteam5@hmrc.gov.uk](mailto:responseteam5@hmrc.gov.uk)

Before you email us, please read the enclosed email disclaimer. When you email us, please state 'I accept the risks associated with using email and I am happy to proceed.' If we don't receive this confirmation, we can't respond to you by email. This may result in delayed responses.

For details about what to include in your email, go to GOV.UK search 'Self Assessment' and choose 'if you need to change your return'.

If you'd like to talk about this matter, please call us on 03000 516640.

## **Our professional standards**

We aim to carry out compliance activity in line with:

- our professional standards – go to GOV.UK and search 'professional standards for HMRC's compliance work'
- HMRC's Charter – go to GOV.UK and search 'HMRC Charter'

If any activity does not meet our standards, we take steps to put this right. For example, increased quality checking, to prevent the same mistake happening again.

Yours Sincerely

Wealthy Mid-sized Compliance Officer