

The Express on Sunday  
13<sup>th</sup> January 2008  
Circ: 827,491

# DAILY EXPRESS

THE WORLD'S GREATEST NEWSPAPER

## The Express On Sunday: Going green grows cash for landlords

**LANDLORDS** who have made their properties more **energy** -efficient can cut the profit they are taxed on by up to GBP1,500 per property.

Although **landlords** are required to fill in their self-assessment tax return by January 31, many may not realise they can reduce their tax bill if they include the costs of buying and installing certain **energy** -efficient measures. These include draught-proofing, loft insulation, floor insulation, cavity-wall insulation, solid-wall insulation and insulation for hot water systems.

The scheme, called **Landlord 's Energy Saving Allowance** (LESA), means a tax deduction against profits can be claimed of up to GBP1,500 per property.

"Insulating your property can increase its long-term value and put your property on a good footing for **Energy** Performance Certificates," says Mark Brown, director of the **Energy** Efficiency Partnership for Homes.

"It will reduce tenants' **energy** bills and make your property a healthier and warmer place to live in.

"It can also cut unnecessary maintenance costs associated with damp and condensation." To make your claim, go to the Land and Property supplementary pages of your tax return and include the costs of any items in box 5.36C.

Guidance on LESA can be found in the supplementary notes for the Land and Property pages of your main self-assessment return. Visit [www. hmrc.gov.uk/worksheets/ sa105notes.pdf](http://www.hmrc.gov.uk/worksheets/sa105notes.pdf) for further details.

If you haven't had the work done yet, you will need to do so by the end of March 2008 if you want to claim LESA on next year's tax return.