

## **Criteria for a furnished holiday let**

- Lettings that exceed 31 days cannot total more than 155 days during the tax year.
- The property must be available for letting as furnished holiday accommodation letting for at least 210 days in the year.
- Days when the property is occupied by you do not count as available.
- The property must be let to the public for at least 105 days in the year:
  - This cannot include days let to family or friends at a nil or reduced rate.
  - Longer term lets of more than 31 days do not count towards the 105 days.

There is something called a period of grace election that can be made if you are not able to meet the conditions in a particular year but clearly intended to – we can provide more on this if required.