

Gregor has been self-employed since 6 April 2001. He has the following income and chargeable gains for the tax years 2013–14 and 2014–15:

	<b>2013–14</b>	<b>2014–15</b>
	<b>£</b>	<b>£</b>
Trading profit/(loss)	14,700	(68,800)
Business property profit/(loss)	4,600	(2,300)
Building society interest (gross)	1,300	900
Chargeable gain/(loss)	(2,900)	17,400

**Required:**

**On the assumption that Gregor relieves his trading loss of £68,800 as early as possible, calculate the amount of trading loss carried forward to the tax year 2015–16.**

Note: You should assume that the tax allowances for the tax year 2014–15 apply throughout. (4 marks)