



Tax year 6 April 2017 to 5 April 2018 (2017-18)

For help filling in this form, go to www.gov.uk/taxreturnforms and read the notes and helpsheets.

Your name

Your Unique Taxpayer Reference (UTR)

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1	Business name – unless it's in your own name 	6	If your business started after 5 April 2017, enter the start date DD MM YYYY
2	Description of business 	7	If your business ceased after 5 April 2017 but before 6 April 2018, enter the final date of trading
3	First line of your business address – unless you work from home 	8	Date your books or accounts start – the beginning of your accounting period
4	Postcode of your business address 	9	Date your books or accounts are made up to or the end of your accounting period – read the notes if you have filled in box 6 or 7
5	If the details in boxes 1, 2, 3 or 4 have changed in the last 12 months, put 'X' in the box and give details in the 'Any other information' box 	10	If you used cash basis, money actually received and paid out, to calculate your income and expenses, put 'X' in the box

11	If your accounting date has changed permanently, put 'X' in the box	13	If special arrangements apply, put 'X' in the box
	☐		☐
12	If your accounting date has changed more than once since 2012, put 'X' in the box	14	If you provided the information about your 2017-18 profit on last year's tax return, put 'X' in the box
	☐		☐

15	Your turnover – the takings, fees, sales or money earned by your business £ .
16	Any other business income not included in box 15 £ .
16.1	Trading income allowance – read the notes £ .

Business expenses

Please read the 'Self-employment (full) notes' before filling in this section.

Total expenses

If your annual turnover was below £85,000, you may just put your total expenses in box 31

17	Cost of goods bought for resale or goods used
	£ . 0 0
18	Construction industry – payments to subcontractors
	£ . 0 0
19	Wages, salaries and other staff costs
	£ . 0 0
20	Car, van and travel expenses
	£ . 0 0
21	Rent, rates, power and insurance costs
	£ . 0 0
22	Repairs and maintenance of property and equipment
	£ . 0 0
23	Phone, fax, stationery and other office costs
	£ . 0 0
24	Advertising and business entertainment costs
	£ . 0 0
25	Interest on bank and other loans
	£ . 0 0
26	Bank, credit card and other financial charges
	£ . 0 0
27	Irrecoverable debts written off
	£ . 0 0
28	Accountancy, legal and other professional fees
	£ . 0 0
29	Depreciation and loss/profit on sale of assets
	£ . 0 0
30	Other business expenses
	£ . 0 0
31	Total expenses (total of boxes 17 to 30)
	£ . 0 0

Disallowable expenses

Use this column if the figures in boxes 17 to 30 include disallowable amounts

32	
	£ . 0 0
33	
	£ . 0 0
34	
	£ . 0 0
35	
	£ . 0 0
36	
	£ . 0 0
37	
	£ . 0 0
38	
	£ . 0 0
39	
	£ . 0 0
40	
	£ . 0 0
41	
	£ . 0 0
42	
	£ . 0 0
43	
	£ . 0 0
44	
	£ . 0 0
45	
	£ . 0 0
46	Total disallowable expenses (total of boxes 32 to 45)
	£ . 0 0

Net profit or loss

47 Net profit – if your business income is more than your expenses (if box 15 + box 16 minus box 31 is positive) £ .	48 Or, net loss – if your expenses are more than your business income (if box 31 minus (box 15 + box 16) is positive) £ .
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Tax allowances for vehicles and equipment (capital allowances)

There are 'capital' tax allowances for vehicles, equipment and certain buildings used in your business (don't include the cost of these in your business expenses). Please read the 'Self-employment (full) notes' and use the examples to work out your capital allowances.

49	Annual Investment Allowance	£		•	0	.	0			
50	Capital allowances at 18% on equipment, including cars with lower CO ₂ emissions	£		•	0	.	0			
51	Capital allowances at 8% on equipment, including cars with higher CO ₂ emissions	£		•	0	.	0			
52	Zero-emission goods vehicle allowance	£		•	0	.	0			
Box 53 and 54 are not in use										
55	100% and other enhanced capital allowances	£		•	0	.	0			
56	Allowances on sale or cessation of business use (where you've disposed of assets for less than their tax value)	£		•	0	.	0			
57	Total capital allowances (total of boxes (49 to 52) + 55 + 56)	£		•	0	.	0			
Box 58 is not in use										
59	Balancing charge on sales of assets or on the cessation of business use (including where Business Premises Renovation Allowance has been claimed) for example, where you've disposed of assets for more than their tax value	£		•	0	.	0			

Calculating your taxable profit or loss

You may have to adjust your net profit or loss for disallowable expenses or capital allowances to arrive at your taxable profit or your loss for tax purposes. Please read the 'Self-employment (full) notes' and fill in the boxes below that apply.

60	Goods and services for your own use	£ .
61	Total additions to net profit or deductions from net loss (box 46 + box 59 + box 60)	£ .
62	Income, receipts and other profits included in business income or expenses but not taxable as business profits	£ .
63	Total deductions from net profit or additions to net loss (box 57 + box 62)	£ .
64	Net business profit for tax purposes (if box 47 + box 61 minus (box 48 + box 63) is positive)	£ .
65	Net business loss for tax purposes (if box 48 + box 63 minus (box 47 + box 61) is positive)	£ .

Calculating your taxable profit or loss (continued)

If you start or finish self-employment and your accounting period isn't the same as your basis period (or there are overlaps or gaps in your basis periods) or in certain situations or trades or professions, you may need to make further tax adjustments - read the 'Self-employment (full) notes'. In all cases, please complete boxes 73 and 76, or box 77, as applicable.

If your total profits from all Self-employments and Partnerships for 2017-18 are less than £6,025, you don't have to pay Class 2 National Insurance contributions, but you may want to pay voluntarily (box 100) to protect your rights to certain benefits. Read the notes.

66	Date your basis period began	DD	MM	YYYY	
67	Date your basis period ended				
68	If your basis period isn't the same as your accounting period, enter the adjustment needed to arrive at the profit or loss for the basis period – if the adjustment needs to be taken off the profit figure, put a minus sign (-) in the box				
	£				
69	Overlap relief used this year				
	£				
70	Overlap profit carried forward				
	£				
71	Adjustment for change of accounting practice				
	£				
72	Averaging adjustment (only for farmers, market gardeners and creators of literary or artistic works) – if the adjustment needs to be taken off the profit figure, put a minus sign (-) in the box				
	£				
73	Adjusted profit for 2017-18 (see the Working Sheet in the notes) – if a loss, enter it in box 77				
	£				
74	Loss brought forward from earlier years set off against this year's profits				
	£				
75	Any other business income not included in boxes 15, 16 or 60 – for example, non arm's length reverse premiums				
	£				
76	Total taxable profits from this business (box 73 minus box 74 + box 75 – or use the Working Sheet in the notes).				
	£				

Losses

If you have made a net loss for tax purposes (in box 65), or if you have losses from previous years, read the 'Self-employment (full) notes' and fill in boxes 77 to 80, as appropriate.

77	Adjusted loss for 2017–18 (see the Working Sheet in the notes)	£ .
78	Loss from this tax year set off against other income for 2017–18	£ .
79	Loss to be carried back to previous year(s) and set off against income (or capital gains)	£ .
80	Total loss to carry forward after all other set-offs – including unused losses brought forward	£ .

CIS deductions and tax taken off

81 Total Construction Industry Scheme (CIS) deductions taken from your payments by contractors – CIS subcontractors only £ • 0 0	82 Other tax taken off trading income £ • 0 0
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Balance sheet

If your business accounts include a balance sheet showing the assets, liabilities and capital of the business, fill in the relevant boxes below. If you don't have a balance sheet, go to box 100. Read the 'Self-employment (full) notes' for more information.

Assets		Liabilities	
83	Equipment, machinery and vehicles £ .	91	Trade creditors £ .
84	Other fixed assets £ .	92	Loans and overdrawn bank account balances £ .
85	Stock and work in progress £ .	93	Other liabilities and accruals £ .
86	Trade debtors £ .	Net business assets	
87	Bank/building society balances £ .	94	Net business assets (box 90 minus (boxes 91 to 93)) £ ☒ .
88	Cash in hand £ .	Capital account	
89	Other current assets and prepayments £ .	95	Balance at start of period £ ☒ .
90	Total assets (total of boxes 83 to 89) £ .	96	Net profit or loss (box 47 or box 48) £ ☒ .
		97	Capital introduced £ .
		98	Drawings £ .
		99	Balance at end of period £ ☒ .

Class 2 and Class 4 National Insurance contributions (NICs)

100	If your total profits for 2017-18 are less than £6,025 and you choose to pay Class 2 NICs voluntarily, put 'X' in the box		102 Adjustment to profits chargeable to Class 4 NICs £ • 0 0
101	If you are exempt from paying Class 4 NICs, put 'X' in the box		

Any other information

103 Please give any other information in this space