



Please read the 'Self-employment (short) notes' to check if you should use this page or the 'Self-employment (full)' page.

For help filling in this form, go to [www.gov.uk/taxreturnforms](http://www.gov.uk/taxreturnforms) and read the notes and helpsheets.

Your name

Your Unique Taxpayer Reference (UTR)

## Business details

|                                                                                                                                                                                                                            |                                                                                                                                                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1 Description of business</b><br><input type="text"/>                                                                                                                                                                   | <b>5 If your business started after 5 April 2019, enter the start date DD MM YYYY</b><br><input type="text"/>                                               |
| <b>2 Postcode of your business address</b><br><input type="text"/>                                                                                                                                                         | <b>6 If your business ceased before 6 April 2020, enter the final date of trading DD MM YYYY</b><br><input type="text"/>                                    |
| <b>3 If your business name, description, address or postcode have changed in the last 12 months, put 'X' in the box and give details in the 'Any other information' box of your tax return</b><br><input type="checkbox"/> | <b>7 Date your books or accounts are made up to</b><br><input type="text"/>                                                                                 |
| <b>4 If you are a foster carer or shared lives carer, put 'X' in the box</b><br><input type="checkbox"/>                                                                                                                   | <b>8 If you used cash basis, money actually received and paid out, to calculate your income and expenses put 'X' in the box</b><br><input type="checkbox"/> |

## Business income – if your annual business turnover was below £85,000

|                                                                                                            |                                                                               |
|------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|
| <b>9 Your turnover</b> – the takings, fees, sales or money earned by your business<br><input type="text"/> | <b>10.1 Trading income allowance</b> – read the notes<br><input type="text"/> |
| <b>10 Any other business income not included in box 9</b><br><input type="text"/>                          |                                                                               |

## Allowable business expenses

If your annual turnover was below £85,000 you may just put your total expenses in box 20, rather than filling in the whole section.

|                                                                                                  |                                                                                                                              |
|--------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|
| <b>11 Costs of goods bought for resale or goods used</b><br><input type="text"/>                 | <b>16 Accountancy, legal and other professional fees</b><br><input type="text"/>                                             |
| <b>12 Car, van and travel expenses</b><br>– after private use proportion<br><input type="text"/> | <b>17 Interest and bank and credit card financial charges</b><br><input type="text"/>                                        |
| <b>13 Wages, salaries and other staff costs</b><br><input type="text"/>                          | <b>18 Phone, fax, stationery and other office costs</b><br><input type="text"/>                                              |
| <b>14 Rent, rates, power and insurance costs</b><br><input type="text"/>                         | <b>19 Other allowable business expenses</b> – client entertaining costs are not an allowable expense<br><input type="text"/> |
| <b>15 Repairs and maintenance of property and equipment</b><br><input type="text"/>              | <b>20 Total allowable expenses</b> – total of boxes 11 to 19<br><input type="text"/>                                         |

## Net profit or loss

21

**Net profit** – if your business income is more than your expenses (if box 9 + box 10 minus box 20 is positive)

£

•

22

**Or, net loss** – if your expenses exceed your business income (if box 20 minus (box 9 + box 10) is positive)

£

•

Tax allowances for vehicles and equipment (capital allowances)

Do not include the cost of these in your business expenses.

|      |                                                                                                                                                              |                                                                                                                                                                             |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 23   | <b>Annual Investment Allowance</b>                                                                                                                           | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |
| 24   | <b>Allowance for small balance of unrelieved expenditure</b>                                                                                                 | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |
| 25   | <b>Other capital allowances</b>                                                                                                                              | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |
| 25.1 | <b>The Structures and Buildings Allowance</b><br>(you must hold a valid allowance statement – read the notes for details on how much you can claim per year) | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |
| 26   | <b>Total balancing charges</b> – for example, where you have disposed of items for more than their tax value                                                 | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |

## Calculating your taxable profits

Your taxable profit may not be the same as your net profit. Please read the 'Self-employment (short) notes' to see if you need to make any adjustments and fill in the boxes which apply to arrive at your taxable profit for the year.

|           |                                                                                                                                                                                                                                                                                                                                                     |  |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <b>27</b> | <b>Goods and/or services for your own use</b>                                                                                                                                                                                                                                                                                                       |  |
|           | £ <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> |  |
| <b>28</b> | <b>Net business profit for tax purposes (if box 21 + box 26 + box 27 minus (boxes 22 to 25.1) is positive). Or if you've completed box 10.1 (box 21 + box 26 + box 27 minus box 10.1)</b>                                                                                                                                                           |  |
|           | £ <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> |  |
| <b>29</b> | <b>Loss brought forward from earlier years set off against this year's profits – up to the amount in box 28</b>                                                                                                                                                                                                                                     |  |
|           | £ <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> |  |
| <b>30</b> | <b>Any other business income not included in box 9 or box 10 – for example, non arm's length reverse premiums</b>                                                                                                                                                                                                                                   |  |
|           | £ <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> |  |

## Total taxable profits or net business loss

If your total profits from all Self-employments and Partnerships for 2019–20 are less than £6,365, you do not have to pay Class 2 National Insurance contributions, but you may want to pay voluntarily (box 36) to protect your rights to certain benefits.

|                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>31 Total taxable profits from this business (if box 28 + box 30 minus box 29 is positive).</b></p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p> | <p><b>32 Net business loss for tax purposes (if boxes 22 to 25.1 minus (box 21 + box 26 + box 27) is positive)</b></p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Losses, Class 2 and Class 4 National Insurance contributions (NICs) and CIS deductions

If you've made a loss for tax purposes (box 32), read the 'Self-employment (short) notes' and fill in boxes 33 to 35 as appropriate.

|    |                                                                                                                           |                                                                                                                                                                             |
|----|---------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 33 | Loss from this tax year set off against other income for 2019–20                                                          | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |
| 34 | Loss to be carried back to previous years and set off against income (or capital gains)                                   | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |
| 35 | Total loss to carry forward after all other set-offs – including unused losses brought forward                            | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |
| 36 | If your total profits for 2019–20 are less than £6,365 and you choose to pay Class 2 NICs voluntarily, put 'X' in the box | <input type="text"/>                                                                                                                                                        |
| 37 | If you're exempt from paying Class 4 NICs, put 'X' in the box                                                             | <input type="text"/>                                                                                                                                                        |
| 38 | Total Construction Industry Scheme (CIS) deductions taken from your payments by contractors – CIS subcontractors only     | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |