



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 and read the notes and helpsheets.

Your name

Your Unique Taxpayer Reference (UTR)

Business details

1 Description of business 	5 If your business started after 5 April 2024, enter the start date DD MM YYYY
2 Postcode of your business address 	6 If your business ceased before 6 April 2025, enter the final date of trading DD MM YYYY
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 	7 Date your books or accounts are made up to – between 31 March and 5 April 2025, or the final date of trading - read the notes
4 If you are a foster carer or shared lives carer, put 'X' in the box 	8 If you've used traditional accounting rather than cash basis to calculate your income and expenses, put 'X' in the box

Business income – if your annual business turnover was below £90,000

9 Your turnover – the takings, fees, sales or money earned by your business 	10 Any other business income not included in box 9
	10.1 Trading income allowance – read the notes

Allowable business expenses

If your annual turnover was below £90,000 you may just put your total expenses in box 20, rather than filling in the whole section.

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

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

23	Annual Investment Allowance	£ . 0 0
24	Allowance for small balance of unrelieved expenditure	£ . 0 0
24.1	Zero-emission car allowance	£ . 0 0
25	Other capital allowances	£ . 0 0
25.1	The Structures and Buildings Allowance	£ . 0 0
25.2	Freeport and Investment Zones Structures and Buildings Allowance	£ . 0 0
26	Total balancing charges – for example, where you have disposed of items for more than their tax value	£ . 0 0

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.

27	Goods and/or services for your own use	£ •
28	Net business profit for tax purposes (if box 21 + box 26 + box 27 minus (boxes 22 to 25.2) is positive).	£ •
	Or if you've completed box 10.1 (box 21 + box 26 + box 27 minus box 10.1)	£ •
29	Loss brought forward from earlier years set off against this year's profits	£ •
	– up to the amount in box 28	
30	Any other business income not included in box 9 or box 10	£ •

If your total profits from all Self-employments and Partnerships for 2024–25 are less than £6,725, 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.

31 Total taxable profits from this business (if box 28 + box 30 minus box 29 is positive) £ .	32 Net business loss for tax purposes (if boxes 22 to 25.2 minus (box 21 + box 26 + box 27) is positive) £ .
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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 2024–25	£ .
34	Loss to be carried back to previous years and set off against income (or capital gains)	£ .
35	Total loss to carry forward after all other set-offs – including unused losses brought forward	£ .
36	If your total profits for 2024–25 are less than £6,725 and you choose to pay Class 2 NICs voluntarily, put 'X' in the box	☐
37	If you're exempt from paying Class 4 NICs, put 'X' in the box	☐
38	Total Construction Industry Scheme (CIS) deductions taken from your payments by contractors – CIS subcontractors only	£ .