



Tax year 6 April 2025 to 5 April 2026 (2025–26)

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)

1 Business name – unless it's in your own name	6 If you answered 'Yes' in box 6Q, enter the date the business started DD MM YYYY
2 Description of business	7Q Did this business cease after 5 April 2025 but before 6 April 2026? You must put 'X' in one box Yes ☐ No ☐
3 First line of your business address – unless you work from home	7 If you answered 'Yes' in box 7Q, enter the final date of trading DD MM YYYY
4 Postcode of your business address	8 Date your books or accounts start – the beginning of your accounting period DD MM YYYY
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	9 Date your books or accounts are made up to or the end of your accounting period DD MM YYYY
6Q Did this business start after 5 April 2025? You must put 'X' in one box Yes ☐ No ☐	10 If you used traditional accounting rather than cash basis to calculate your income and expenses, put 'X' in the box

Boxes 11 and 12 are not in use 13 If special arrangements apply, put 'X' in the box	14 If you provided the information about your 2025–26 profit on last year's tax return, put 'X' in the box
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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 £90,000, you may just put your total expenses in box 31

17 Cost of goods bought for resale or goods used

£ .

18 Construction industry – payments to subcontractors

£ .

19 Wages, salaries and other staff costs

£ .

20 Car, van and travel expenses

£ .

21 Rent, rates, power and insurance costs

£ .

22 Repairs and maintenance of property and equipment

£ .

23 Phone, fax, stationery and other office costs

£ .

24 Advertising and business entertainment costs

£ .

25 Interest on bank and other loans

£ .

26 Bank, credit card and other financial charges

£ .

27 Irrecoverable debts written off

£ .

28 Accountancy, legal and other professional fees

£ .

29 Depreciation and loss or profit on sale of assets

£ .

30 Other business expenses

£ .

31 Total expenses (total of boxes 17 to 30)

£ .

Disallowable expenses

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

32

£ .

33

£ .

34

£ .

35

£ .

36

£ .

37

£ .

38

£ .

39

£ .

40

£ .

41

£ .

42

£ .

43

£ .

44

£ .

45

£ .

46 Total disallowable expenses (total of boxes 32 to 45)

£ .

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)

£

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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 (do not 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	£ .
50	Capital allowances at 18% on equipment, including cars with lower CO2 emissions	£ .
51	Capital allowances at 6% on equipment, including cars with higher CO2 emissions	£ .
52	Zero-emission goods vehicle allowance	£ .
52.1	Zero-emission car allowance	£ .
53	The Structures and Buildings Allowance	£ .
53.1	Freeport and Investment Zones Structures and Buildings Allowance	£ .
54	Electric charge-point allowance	£ .
55	100% and other enhanced capital allowances	£ .
56	Allowances on sale or cessation of business use (where you've disposed of assets for less than their tax value)	£ .
57	Total capital allowances (total of boxes 49 to 56)	£ .
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	£ .

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)	£ .

In some situations, or if you carry on a certain trade or profession, you may need to make further adjustments in boxes 71 and 72. If you've untaxed transition profit from 2023–24 enter the amount treated as arising this year in box 73.3 – if your business ceased in the year enter all your untaxed transition profit.

If you've made a net loss for the tax year (in box 65, or because of box 68), or if you've losses from previous years, read the 'Self-employment (full) notes' and fill in boxes 77 to 80, as appropriate.

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CIS deductions and tax taken off

81 Total Construction Industry Scheme (CIS) deductions taken from your payments by contractors – CIS subcontractors only £ .	82 Other tax taken off trading income £ .
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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 do not 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 or building society balances £ .	94 Net business assets (box 90 minus (boxes 91 to 93)) £ <input checked="" type="text"/> .
88 Cash in hand £ .	Capital account
89 Other current assets and prepayments £ .	95 Balance at start of period £ <input checked="" type="text"/> .
90 Total assets (total of boxes 83 to 89) £ .	96 Net profit or loss (box 47 or box 48) £ <input checked="" type="text"/> .
	97 Capital introduced £ .
	98 Drawings £ .
	99 Balance at end of period £ <input checked="" type="text"/> .

Class 2 and Class 4 National Insurance contributions (NICs)

If your total profits from all self-employment and partnerships for 2025–26 are less than £6,845 you do not have to pay Class 2 National Insurance contributions, but you may want to pay voluntary (box 100) to protect your rights to certain benefits.

100	If your total profits for 2025–26 are less than £6,845 and you choose to pay Class 2 NICs voluntarily, put 'X' in the box
101	If you're exempt from paying Class 4 NICs, put 'X' in the box
102	Adjustment to profits chargeable to Class 4 NICs £ • 0 0

Any other information