

Net profit or loss

<p>47 Net profit – if your business income is more than your expenses (if box 15 + box 16 minus box 31 is positive)</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"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>	<p>48 Or, net loss – if your expenses are more than your business income (if box 31 minus (box 15 + box 16) is positive)</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"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>
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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.

<p>49 Annual Investment Allowance</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"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>50 Capital allowances at 18% on equipment, including cars with lower CO₂ emissions</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"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>51 Capital allowances at 8% on equipment, including cars with higher CO₂ emissions</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"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>52 Zero-emission goods vehicle allowance</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"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p style="border: 1px solid black; padding: 2px; display: inline-block; color: #008080;">Box 53 and 54 are not in use</p>	<p>55 100% and other enhanced capital allowances</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"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>56 Allowances on sale or cessation of business use (where you've disposed of assets for less than their tax value)</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"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>57 Total capital allowances (total of boxes (49 to 52) + 55 + 56)</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"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p style="border: 1px solid black; padding: 2px; display: inline-block; color: #008080;">Box 58 is not in use</p> <p>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</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"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>
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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.

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

If you start or finish self-employment and your accounting period is not 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 a disguised remuneration charge has arisen in this tax year, please complete box 75.1 - read the 'Self-employment (full) notes' for further details.

If your total profits from all Self-employments and Partnerships for 2018-19 are less than £6,205, you do not 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 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	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 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
67 Date your basis period ended <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	73 Adjusted profit for 2018-19 (see the working sheet in the notes) - if a loss, enter it in box 77 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
68 If your basis period is not 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 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>	74 Loss brought forward from earlier years set off against this year's profits £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
69 Overlap relief used this 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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>	75 Any other business income not included in boxes 15, 16 or 60 - for example, non arm's length reverse premiums £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
70 Overlap profit carried 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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>	75.1 Disguised remuneration additions to profits - read the notes £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
71 Adjustment for change of accounting practice £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>	76 Total taxable profits from this business (box 73 minus box 74 + box 75 + box 75.1) - or use the working sheet in the notes £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>

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 2018-19 (see the working sheet in the notes) £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>	79 Loss to be carried back to previous year(s) 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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
78 Loss from this tax year set off against other income for 2018-19 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>	80 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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>

CIS deductions and tax taken off

81 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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>	82 Other tax taken off trading income £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
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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
£	<input type="text"/>	£	<input type="text"/>
84	Other fixed assets	92	Loans and overdrawn bank account balances
£	<input type="text"/>	£	<input type="text"/>
85	Stock and work in progress	93	Other liabilities and accruals
£	<input type="text"/>	£	<input type="text"/>
86	Trade debtors	Net business assets	
£	<input type="text"/>	94	Net business assets (box 90 minus (boxes 91 to 93))
87	Bank or building society balances	£	<input type="text"/>
£	<input type="text"/>	Capital account	
88	Cash in hand	95	Balance at start of period
£	<input type="text"/>	£	<input type="text"/>
89	Other current assets and prepayments	96	Net profit or loss (box 47 or box 48)
£	<input type="text"/>	£	<input type="text"/>
90	Total assets (total of boxes 83 to 89)	97	Capital introduced
£	<input type="text"/>	£	<input type="text"/>
		98	Drawings
		£	<input type="text"/>
		99	Balance at end of period
		£	<input type="text"/>

Class 2 and Class 4 National Insurance contributions (NICs)

100	If your total profits for 2018-19 are less than £6,205 and you choose to pay Class 2 NICs voluntarily, put 'X' in the box	102	Adjustment to profits chargeable to Class 4 NICs
	<input type="checkbox"/>	£	<input type="text"/>
101	If you are exempt from paying Class 4 NICs, put 'X' in the box		
	<input type="checkbox"/>		

Any other information

103 Please give any other information in this space