

Self-employment (full)

Tax year 6 April 2019 to 5 April 2020 (2019-20)

Please read the 'Self-employment (full) notes' to check if you should use this page or the 'Self-employment (short)' 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)
Bus	siness details		
1	Business name – unless it's in your own name	6	If your business started after 5 April 2019, enter the start date DD MM YYYY
2	Description of business	7	If your business ceased after 5 April 2019 but before 6 April 2020, 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
Oth	er information		
	If your accounting date has changed permanently, put 'X' in the box If your accounting date has changed more than once since 2014, put 'X' in the box	13	If special arrangements apply, put 'X' in the box If you provided the information about your 2019–20 profit on last year's tax return, put 'X' in the box
Bus	siness income		
15	Your turnover – the takings, fees, sales or money earned by your business £ 0 0	16.1	Any other business income not included in box 15 £ Trading income allowance – read the notes £ 0 0

Business expenses

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

Total expenses	Disallowable expenses
If your annual turnover was below £85,000, you may just put your total expenses in box 31	Use this column if the figures in boxes 17 to 30 include disallowable amounts
17 Cost of goods bought for resale or goods used	32
£ .00	£ 00
18 Construction industry – payments to subcontractors	33
£ .00	£ 00
19 Wages, salaries and other staff costs	34
£ .00	£ 00
20 Car, van and travel expenses	35
£ .00	£ 00
21 Rent, rates, power and insurance costs	36
£ .00	£ 00
22 Repairs and maintenance of property and equipment	37
£ 000	£ 00
23 Phone, fax, stationery and other office costs	38
£ 000	£ 00
24 Advertising and business entertainment costs	39
£ 0 0 · 0 0	£ 00
25 Interest on bank and other loans	40
£ 000	£ 00
26 Bank, credit card and other financial charges	41
£ 0 0 · 0 0	£ 00
27 Irrecoverable debts written off	42
£ 000	£ 00
28 Accountancy, legal and other professional fees	43
£ .00	£ 00
29 Depreciation and loss or profit on sale of assets	44
£ .00	£ 00
30 Other business expenses	45
£ 000	£ 000
31 Total expenses (total of boxes 17 to 30)	46 Total disallowable expenses (total of boxes 32 to 45)
£ 000	£ 00

Net profit or loss

Net profit – if your business income is more than your	48 Or, net loss – if your expenses are more than your
expenses (if box 15 + box 16 minus box 31 is positive) £	business income (if box 31 minus (box 15 + box 16) is positive)

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	55 100% and other enhanced capital allowances
£ .00	£ 00
50 Capital allowances at 18% on equipment, incl with lower CO2 emissions	uding cars Allowances on sale or cessation of business use (where you've disposed of assets for less than their tax value)
£ .00	£ 00
Capital allowances at 6% on equipment, incluwith higher CO2 emissions	form the second state of the second s
52 Zero-emission goods vehicle allowance	Box 58 is not in use
£ . 0 0 · 0 0	59 Balancing charge on sales of assets or on the cessation of business use (including where Business Premises
53 The Structures and Buildings Allowance	Renovation Allowance has been claimed) for example, where you've disposed of assets for more than their
(you must hold a valid allowance statement – rea notes for details on how much you can claim per	t and the
£ .00	£ .00
54 Electric charge-point allowance	
£ .00	

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	63 Total deductions from net profit or additions to
£ 000	net loss (box 57 + box 62)
Total additions to net profit or deductions from net loss	£ 0 0
(box 46 + box 59 + box 60)	64 Net business profit for tax purposes (if box 47 + box 61
£ . 0 0	minus (box 48 + box 63) is positive)
62 Income, receipts and other profits included in business	
income or expenses but not taxable as business profits	65 Net business loss for tax purposes (if box 48 + box 63
£ .00	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 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 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 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 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 £ 69 Overlap relief used this year £ 69 Overlap profit carried forward £ 60 Overlap profit carried forward £ 60 Overlap profit carried forward £ 60 Overlap profit carried forward	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 £ Adjusted profit for 2019–20 (see the working sheet in the notes) — if a loss, enter it in box 77 £ Loss brought forward from earlier years set off against this year's profits £ Any other business income not included in boxes 15, 16 or 60 — for example, non arm's length reverse premiums £ Disguised remuneration additions to profits — read the notes £ Disguised remuneration additions to profits — read the notes
	Total taxable profits from this business (box 73 minus box 74 + box 75 + box 75.1) – or use the working sheet in the notes £ 0 0
Losses If you have made a net loss for tax purposes (in box 65), or if you 'Self-employment (full) notes' and fill in boxes 77 to 80, as appropriate the second of the se	•
77 Adjusted loss for 2019–20 (see the working sheet in the notes)	79 Loss to be carried back to previous year(s) and set off against income (or capital gains) £ 0 0
Table Loss from this tax year set off against other income for 2019–20 £	Total loss to carry forward after all other set-offs – including unused losses brought forward • 0 0
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 £ 0 0

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
Equipment, machinery and vehicles	91 Trade creditors
£ 00	£ 000
Other fixed assets	92 Loans and overdrawn bank account balances
£ 00	£ 00
Stock and work in progress	93 Other liabilities and accruals
£ 00	£ 00
Trade debtors	Net business assets
£ 000	
Bank or building society balances	94 Net business assets (box 90 minus (boxes 91 to 93))
£ 0 0	£ - 0 0
Cash in hand	Capital account
£ .00	95 Balance at start of period
	£ - 0 0
Other current assets and prepayments	
£ 00	96 Net profit or loss (box 47 or box 48)
Total assets (total of boxes 83 to 89)	£ - 0 0
£ .00	97 Capital introduced
	£ 00
	98 Drawings
	£ 00
	99 Balance at end of period
	£ - 0 0

100 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	Adjustment to profits chargeable to Class 4 NICs
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