HM Revenue & Customs

Self-employment (full) Tax year 6 April 2014 to 5 April 2015 (2014-15)

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

To get notes and helpsheets that will help you fill in this form, go to www.hmrc.gov.uk/selfassessmentforms

	Your name		Your Unique Taxpayer Reference (UTR)
Bus	iness details		6
1	Business name – unless it is in your own name	6	If your business started after 5 April 2014 Aten he start date DD MM YYYY
2	Description of business	7	If your business ceased that 5 April 2014 but before 6 April 2015, enter that in the of trading Date your poks of accounts start - the beginning of
3	First line of your business address – unless you work from home		your accounting period Dre your books or accounts are made up to or the and of your accounting period – read the notes if you the filled in box 6 or 7
4	Postcode of your business address If the details in boxes 1, 2, 3 or 4 have changes in the last 12 months, put 'X' in the box and give details in the	10	If you used the cash basis, money actually received and paid out, to calculate your income and expenses, put 'X' in the box - read the notes
	'Any other information' box		
Oth	er information		
11	If your accounts a date has changed permanently, put 'X' in the ox	13	If special arrangements apply, put 'X' in the box - read the notes
ſ	If your accounting date has changed more than once since 2009, put 'X' in the box	14	If you provided the information about your 2014–15 profit on last year's tax return, put 'X' in the box - read the notes
Bus	iness income		

15 Your turnover - the takings, fees, sales or money earned	16 Any other business income not included in box 15
by your business	£ 00

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Business expenses

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

	Total expenses		Disallowable expenses
	If your annual turnover was below £81,000, 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	
	£ 0 0 •		£ 00
18	Construction industry - payments to subcontractors	33	
	£ 0 0 0		£
19	Wages, salaries and other staff costs	34	
	£ 0 0		£
20	Car, van and travel expenses	35	
	£		£
21	Rent, rates, power and insurance costs	36	
	£ 00		£
22	Repairs and renewals of property and equipment	37	$ \frown $
	£ 00		
23	Phone, fax, stationery and other office costs	38	
			£ 00
24	Advertising and business entertainment tests	39	
	£		£ 00
25	Interest on bank and other loans	40	
	£		£ • 0 0
26	Bank, credit card and other that tal charges	41	
			£ 00
27	Irrecoverable deby written off	42	
	£ 00		£ 00
Ř	Accountancy, legal and other professional fees	43	
			£
29	epreciation and loss/profit on sale of assets	44	
	£		£
30	Other business expenses	45	
	£ 0 0		£ 00
31	Total expenses (total of boxes 17 to 30)	46	Total disallowable expenses (total of boxes 32 to 45)
	£ 00		£ 00

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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) <u>f</u> 	 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 (don't include the of these in your business expenses). Please read the 'Self-employment (full) notes' and use the examples to work out y ur capital allowances.

49	Annual Investment Allowance	55	100% and other enhanced capital allowards
	£ 00		- read the notes
50	Capital allowances at 18% on equipment, including cars		
	with lower CO_2 emissions	56	Allowances on sale or cession of business use (where
			you have disposed of mets haves than their tax value)
	£ 00		
51	Capital allowances at 8% on equipment, including cars		
	with higher CO ₂ emissions		Total capit allow aces (total of boxes 49 to 56)
		57	Total capite allowinces (total of boxes 49 to 56)
	£ 00		£ 00
52	Restricted capital allowances for cars costing more		
	than £12,000 - if bought before 6 April 2009	58	alancial charge on sale or cessation of business use
			(Laly where Business Premises Renovation Allowance
	£ 00		as been claimed) - read the notes
	Agricultural or Industrial Buildings Allowance		
53			
	f C C C C C C C C C C C C C C C C C C C	59	Balancing charge on sales of other assets or on the
			cessation of business use (where you have disposed of
54	Business Premises Renovation Allowance		assets for more than their tax value)
	(Assisted Areas only) – read the notes		
	(Assisted Areas Only) - read the hotes		£ 0 0
	£		

Calculating your taxable profit or loss

You may have to adjust your set prover loss for disallowable expenses or capital allowances to arrive at your taxable profit or your loss for tax purpose Pleas read the 'Self-employment (full) notes' and fill in the boxes below that apply.

60 Goods and service for your own use - read the notes	63 Total deductions from net profit or additions to
£ 00	net loss (box 57 + box 62)
Total additions to net profit or deductions from net loss	
18 46 + box 58 + box 59 + box 60)	64 Net business profit for tax purposes (if box 47 + box 61
	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
£	minus (box 47 + box 61) is positive) $f = 1 + 0 = 0$

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.

66 67 68 69 70 71	Date your basis period began DD MM YYYY Date your basis period ended Date your basis period ended 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 f Overlap relief used this year - read the notes f Overlap profit carried forward f O Outerlap relief used this year - read the notes	72 73 74 75	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 f Adjusted profit for 2014-15 (see the Working Sheet in the notes) - if a loss, enter it in box 77 f Loss brought forward flam earlier years set off against this year's profits f Any other basimes income not included in boxes 15, 16 or 60 - Vr example, non arm's length reverse premises Any the profits from this business (box 73 minus px 74 + box 75 - or use the Working Sheet in the notes)		
Fread the notes E If you have made a net loss for tax purposes to box to or if you have losses from previous years, read the					
'Self-e	employment (full) notes' and fill in the Antonio, as approp	oriate.			
77	Adjusted loss for 2014-15 (seaths florting Sheet in the notes)	79	Loss to be carried back to previous year(s) and set off against income (or capital gains) - read the notes		
78	Loss from this to year set off against other income for 2014-10 reache notes £ 0 0	80	Total loss to carry forward after all other set-offs - including unused losses brought forward £ 0 0		
CL de luctions and tax taken off					
81	Deductions on payment and deduction statements from ontractors – construction industry subcontractors only f	82	Other tax taken off trading income		

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	Trade creditors
	£ 00	£
84	Other fixed assets 92	Loans and overdrawn bank account balances
	£ 00	£
85	Stock and work in progress	Other liabilities and accruals
	£ 00	£
86	Trade debtors	Net business asses
		Net business asset (box 9 minus (boxes 91 to 93))
87	Bank/building society balances	f C 0 0
	£ 00	
88	Cash in hand	Capital account
	£ 00.0	
89	Other current assets and prepayments	
	£	et profit or loss (box 47 or box 48)
90	Total assets (total of boxes 83 to 89)	£ • 0 0
	F	Capital introduced
		£
		3 Drawings
		£
		Balance at end of period
		£ _ 0 0
Clas	ss 4 National Insurance contributions (NICs)	

If your self-impliced profits are more than £7,956, you must pay Class 4 NICs (unless you are exempt or your contributions have been offerred) - read the 'Self-employment (full) notes'.

100 Y you are exempt from paying Class 4 NICs, put 'X' in the box – read the notes	Adjustment to profits chargeable to Class 4 NICs - read the notes
	£ 00
101If you have been given a 2014-15 Class 4 NICsdeferment certificate, put 'X' in the box - read the notes	

Any other information

103	Please give any other information in this space	
	NO	
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