

## Boxes 28 and 31 or 32

Use the working sheet below to work out the figures for boxes 28 and 31 or 32.

Net profit box 21 or net loss box 22

A £

Add

Balancing charges box 26

B £

Goods and services for your own use box 27

C £

Total add boxes A, B and C

D £

Minus

Capital allowances or trading income allowance add boxes 23, 24, 25 and 25.1, or box 10.1

E £

Total box D minus box E

F £

If the amount is positive you have a net profit. Copy to box 28

If the amount is negative you have a net loss. Copy to box 32

Minus

Losses brought forward box 29  
- up to the amount in box 28

G £

Total box F minus box G

H £

Add

Any other business income box 30

I £

Total taxable profits add boxes H and I. Copy to box 31

J £