



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.

<p>Your name</p> <input style="width:95%; height: 20px;" type="text"/>	<p>Your Unique Taxpayer Reference (UTR)</p> <input style="width:100%; height: 20px;" type="text"/>
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Business details

<p>1 Business name – unless it's in your own name</p> <input style="width:95%; height: 25px;" type="text"/> <input style="width:95%; height: 25px;" type="text"/>	<p>6 If your business started after 5 April 2023, enter the start date DD MM YYYY</p> <input style="width:25px; height: 20px;" type="text"/> <input style="width:25px; height: 20px;" type="text"/> <input style="width:25px; height: 20px;" type="text"/> <input style="width:25px; height: 20px;" type="text"/> <input style="width:25px; height: 20px;" type="text"/> <input style="width:25px; height: 20px;" type="text"/>
<p>2 Description of business</p> <input style="width:95%; height: 25px;" type="text"/> <input style="width:95%; height: 25px;" type="text"/>	<p>7 If your business ceased after 5 April 2023 but before 6 April 2024, enter the final date of trading DD MM YYYY</p> <input style="width:25px; height: 20px;" type="text"/> <input style="width:25px; height: 20px;" type="text"/> <input style="width:25px; height: 20px;" type="text"/> <input style="width:25px; height: 20px;" type="text"/> <input style="width:25px; height: 20px;" type="text"/> <input style="width:25px; height: 20px;" type="text"/>
<p>3 First line of your business address – unless you work from home</p> <input style="width:95%; height: 25px;" type="text"/> <input style="width:95%; height: 25px;" type="text"/>	<p>8 Date your books or accounts start – the beginning of your accounting period DD MM YYYY</p> <input style="width:25px; height: 20px;" type="text"/> <input style="width:25px; height: 20px;" type="text"/> <input style="width:25px; height: 20px;" type="text"/> <input style="width:25px; height: 20px;" type="text"/> <input style="width:25px; height: 20px;" type="text"/> <input style="width:25px; height: 20px;" type="text"/>
<p>4 Postcode of your business address</p> <input style="width:25px; height: 20px;" type="text"/> <input style="width:25px; height: 20px;" type="text"/> <input style="width:25px; height: 20px;" type="text"/> <input style="width:25px; height: 20px;" type="text"/> <input style="width:25px; height: 20px;" type="text"/> <input style="width:25px; height: 20px;" type="text"/>	<p>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 DD MM YYYY</p> <input style="width:25px; height: 20px;" type="text"/> <input style="width:25px; height: 20px;" type="text"/> <input style="width:25px; height: 20px;" type="text"/> <input style="width:25px; height: 20px;" type="text"/> <input style="width:25px; height: 20px;" type="text"/> <input style="width:25px; height: 20px;" type="text"/>
<p>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</p> <input style="width:20px; height: 20px;" type="checkbox"/>	<p>10 If you used cash basis, money actually received and paid out, to calculate your income and expenses, put 'X' in the box</p> <input style="width:20px; height: 20px;" type="checkbox"/>

Other information

<div style="border: 1px solid black; padding: 2px; margin-bottom: 5px; color: teal;">Boxes 11 and 12 are not in use</div> <p>13 If special arrangements apply, put 'X' in the box</p> <input style="width:20px; height: 20px;" type="checkbox"/>	<p>14 If you provided the information about your 2023–24 profit on last year's tax return, put 'X' in the box</p> <input style="width:20px; height: 20px;" type="checkbox"/>
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Business income

<p>15 Your turnover – the takings, fees, sales or money earned by your business</p> <p>£ <input style="width:25px; height: 20px;" type="text"/><input style="width:25px; height: 20px;" type="text"/><input style="width:25px; height: 20px;" type="text"/><input style="width:25px; height: 20px;" type="text"/><input style="width:25px; height: 20px;" type="text"/><input style="width:25px; height: 20px;" type="text"/><input style="width:25px; height: 20px;" type="text"/><input style="width:25px; height: 20px;" type="text"/><input style="width:25px; height: 20px;" type="text"/></p> <p style="text-align: right;">• <input style="width:25px; height: 20px;" type="text"/><input style="width:25px; height: 20px;" type="text"/></p>	<p>16 Any other business income not included in box 15</p> <p>£ <input style="width:25px; height: 20px;" type="text"/><input style="width:25px; height: 20px;" type="text"/><input style="width:25px; height: 20px;" type="text"/><input style="width:25px; height: 20px;" type="text"/><input style="width:25px; height: 20px;" type="text"/><input style="width:25px; height: 20px;" type="text"/><input style="width:25px; height: 20px;" type="text"/><input style="width:25px; height: 20px;" type="text"/></p> <p style="text-align: right;">• <input style="width:25px; height: 20px;" type="text"/><input style="width:25px; height: 20px;" type="text"/></p>
	<p>16.1 Trading income allowance – read the notes</p> <p>£ <input style="width:25px; height: 20px;" type="text"/><input style="width:25px; height: 20px;" type="text"/><input style="width:25px; height: 20px;" type="text"/><input style="width:25px; height: 20px;" type="text"/><input style="width:25px; height: 20px;" type="text"/><input style="width:25px; height: 20px;" type="text"/><input style="width:25px; height: 20px;" type="text"/><input style="width:25px; height: 20px;" type="text"/></p> <p style="text-align: right;">• <input style="width:25px; height: 20px;" type="text"/><input style="width:25px; height: 20px;" type="text"/></p>

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	
	£ <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"/> 0 <input type="text"/> 0		£ <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"/> 0 <input type="text"/> 0
18	Construction industry – payments to subcontractors	33	
	£ <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"/> 0 <input type="text"/> 0		£ <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"/> 0 <input type="text"/> 0
19	Wages, salaries and other staff costs	34	
	£ <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"/> 0 <input type="text"/> 0		£ <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"/> 0 <input type="text"/> 0
20	Car, van and travel expenses	35	
	£ <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"/> 0 <input type="text"/> 0		£ <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"/> 0 <input type="text"/> 0
21	Rent, rates, power and insurance costs	36	
	£ <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"/> 0 <input type="text"/> 0		£ <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"/> 0 <input type="text"/> 0
22	Repairs and maintenance of property and equipment	37	
	£ <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"/> 0 <input type="text"/> 0		£ <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"/> 0 <input type="text"/> 0
23	Phone, fax, stationery and other office costs	38	
	£ <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"/> 0 <input type="text"/> 0		£ <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"/> 0 <input type="text"/> 0
24	Advertising and business entertainment costs	39	
	£ <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"/> 0 <input type="text"/> 0		£ <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"/> 0 <input type="text"/> 0
25	Interest on bank and other loans	40	
	£ <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"/> 0 <input type="text"/> 0		£ <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"/> 0 <input type="text"/> 0
26	Bank, credit card and other financial charges	41	
	£ <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"/> 0 <input type="text"/> 0		£ <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"/> 0 <input type="text"/> 0
27	Irrecoverable debts written off	42	
	£ <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"/> 0 <input type="text"/> 0		£ <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"/> 0 <input type="text"/> 0
28	Accountancy, legal and other professional fees	43	
	£ <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"/> 0 <input type="text"/> 0		£ <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"/> 0 <input type="text"/> 0
29	Depreciation and loss or profit on sale of assets	44	
	£ <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"/> 0 <input type="text"/> 0		£ <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"/> 0 <input type="text"/> 0
30	Other business expenses	45	
	£ <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"/> 0 <input type="text"/> 0		£ <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"/> 0 <input type="text"/> 0
31	Total expenses (total of boxes 17 to 30)	46	Total disallowable expenses (total of boxes 32 to 45)
	£ <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"/> 0 <input type="text"/> 0		£ <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"/> 0 <input type="text"/> 0

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 6% 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>52.1 Zero-emission car 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>53 The Structures and Buildings 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>53.1 Freeport and Investment Zones Structures and Buildings 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>54 Electric charge-point 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>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 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="text-align: center; border: 1px solid black; padding: 2px;">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)

Basis period reform simplifies the tax rules for the self-employed and partners so that a business's profit or loss for a tax year is measured in the tax year itself, regardless of its accounting dates or whether a business has recently started trading. This removes the complex basis period rules and stops the profits being taxed twice, as may have occurred under the old rules (overlap relief).

You may be affected by basis period reform if you had an accounting date that was not on or between 31 March and 5 April in the 2022–23 tax year. If you do not have a transition profit or loss to report, you only need to consider completing boxes 66 to 73, 74, 75 and 76. Please read the 'Self-employment (full) notes' and fill in the boxes below that apply.

<p>66 Date your basis period began DD MM YYYY</p> <p>□□ □□ □□□□</p>	<p>Only complete boxes 73.1 to 73.4 if you have a basis period transition profit or loss – read the notes</p>
<p>67 Date your basis period ended DD MM YYYY</p> <p>□□ □□ □□□□</p>	<p>73.1 Profit or loss of the transition part of the basis period</p> <p>£ <input type="checkbox"/> <input type="checkbox"/> □□□□□□□□□□ . 00</p>
<p>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 – do not include any transition profit or loss in this box, see box 73.1</p> <p>£ <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> □□□□□□□□□□ . 00</p>	<p>73.2 Overlap relief used on the transition part of the basis period this year</p> <p>£ □□□□□□□□□□ . 00</p>
<p>69 Overlap relief not previously deducted on a change of accounting date – do not include overlap relief in this box if you have a transition profit or loss, see box 73.2</p> <p>£ □□□□□□□□□□ . 00</p> <p>Box 70 is not in use</p>	<p>73.3 Spread of the transition profit treated as arising in this tax year – read the notes</p> <p>£ □□□□□□□□□□ . 00</p>
<p>71 Adjustment for change of accounting practice</p> <p>£ □□□□□□□□□□ . 00</p>	<p>73.4 Loss brought forward from earlier years set off against this year's spread of the transition profit (up to the amount in box 73.3)</p> <p>£ □□□□□□□□□□ . 00</p>
<p>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</p> <p>£ <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> □□□□□□□□□□ . 00</p>	<p>74 Loss brought forward from earlier years set off against this year's adjusted profit</p> <p>£ □□□□□□□□□□ . 00</p>
<p>73 Adjusted profit for 2023–24 – see the working sheet in the notes</p> <p>£ □□□□□□□□□□ . 00</p>	<p>75 Any other business income not included in boxes 15, 16 or 60</p> <p>£ □□□□□□□□□□ . 00</p>
	<p>76 Total taxable profits from this business – see the working sheet in the notes, do not include the amount in box 73.3</p> <p>£ □□□□□□□□□□ . 00</p>

Losses

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

<p>77 Adjusted loss for 2023–24 – see the working sheet in the notes</p> <p>£ □□□□□□□□□□ . 00</p>	<p>79 Loss to be carried back to previous years and set off against income (or capital gains)</p> <p>£ □□□□□□□□□□ . 00</p>
<p>78 Loss from this tax year set off against other income for 2023–24</p> <p>£ □□□□□□□□□□ . 00</p>	<p>80 Total loss to carry forward after all other set-offs – including unused losses brought forward</p> <p>£ □□□□□□□□□□ . 00</p>

CIS deductions and tax taken off

<p>81 Total Construction Industry Scheme (CIS) deductions taken from your payments by contractors – CIS subcontractors only</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>82 Other tax taken off trading income</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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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
<p>83 Equipment, machinery and vehicles</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>91 Trade creditors</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>84 Other fixed assets</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>92 Loans and overdrawn bank account balances</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>85 Stock and work in progress</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>93 Other liabilities and accruals</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>86 Trade debtors</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="text-align: center; color: #008080;">Net business assets</p>
<p>87 Bank or building society balances</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>94 Net business assets (box 90 minus (boxes 91 to 93))</p> <p>£ <input type="text"/> <input checked="" type="checkbox"/> <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>88 Cash in hand</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="text-align: center; color: #008080;">Capital account</p>
<p>89 Other current assets and prepayments</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>95 Balance at start of period</p> <p>£ <input checked="" type="checkbox"/> <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>90 Total assets (total of boxes 83 to 89)</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>96 Net profit or loss (box 47 or box 48)</p> <p>£ <input checked="" type="checkbox"/> <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>97 Capital introduced</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>98 Drawings</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>99 Balance at end of period</p> <p>£ <input checked="" type="checkbox"/> <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>

Class 2 and Class 4 National Insurance contributions (NICs)

If your total profits from all self-employment and partnerships for 2023–24 are less than £6,725 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.

<p>100 If your total profits for 2023–24 are less than £6,725 and you choose to pay Class 2 NICs voluntarily, put 'X' in the box</p> <input type="checkbox"/>	<p>102 Adjustment to profits chargeable to Class 4 NICs</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"/></p>
<p>101 If you're exempt from paying Class 4 NICs, put 'X' in the box</p> <input type="checkbox"/>	

Any other information

103 Please give any other information in this space