



HM Revenue
& Customs

Tax Return 2022

Tax year 6 April 2021 to 5 April 2022 (2021–22)

UTR 9183271523
NINO ST223521B
Employer reference

Date _/_/____

HM Revenue and Customs office address
SELF ASSESSMENT
HM REVENUE & CUSTOMS
BX9 1AS

MR TANVEER SULTAN

Issue address
28 DUKES AVE
BRADFORD
WEST YORKSHIRE
BD6 1AY

Telephone

For
Reference

Your tax return

This notice requires you, by law, to make a return of your taxable income and capital gains, and any documents requested, for the year from 6 April 2021 to 5 April 2022.

Deadlines

We must receive your tax return by these dates:

- if you're using a paper return – by 31 October 2022 (or 3 months after the date of this notice if that's later)
- if you're filing a return online – by 31 January 2023 (or 3 months after the date of this notice if that's later)

If your return is late you'll be charged a £100 penalty.

If your return is more than 3 months late, you'll be charged daily penalties of £10 a day.

If you pay late you'll be charged interest and a late payment penalty.

Most people file online

It's quick and easy to file online. Get started by typing www.gov.uk/log-in-file-self-assessment-tax-return into your internet browser address bar to go directly to our official website.

Do not use a search website to find HMRC services online.

If you have not sent a tax return online before, why not join the 92% of people who already do it online? It's easy, secure and available 24 hours a day and you can also sign up for email alerts and online messages to help you manage your tax affairs.

To file on paper, please fill in this form using the following rules:

- enter your figures in whole pounds – ignore the pence
- round down income and round up expenses and tax paid, it is to your benefit
- if a box does not apply, please leave it blank – do not strike through empty boxes or write anything else

Starting your tax return

Before you start to fill it in, look through your tax return to make sure there is a section for all your income and claims – you may need some separate supplementary pages (see page TR 2 and the Tax Return notes).

For help filling in this form, go to www.gov.uk/taxreturnforms and read the notes and helpsheets.

Your personal details

1 Your date of birth – it helps get your tax right
DD MM YYYY

0 8 0 1 1 9 8 6

2 Your name and address – if it is different from what is on the front of this form, please write the correct details underneath the wrong ones and put the date you changed address below DD MM YYYY

3 Your phone number

4 Your National Insurance number – leave blank if the correct number is shown above

What makes up your tax return

To make a complete return of your taxable income and gains for the year to 5 April 2022 you may need to complete some separate supplementary pages. Answer the following questions by putting 'X' in the 'Yes' or 'No' box.

1 Employment

Were you an employee, director, office holder or agency worker in the year to 5 April 2022? Please read the notes before answering. Fill in a separate 'Employment' page for each employment, directorship and so on. On each 'Employment' page you complete, enter any other payments, expenses or benefits related to that employment. Say how many 'Employment' pages you are completing in the 'Number' box below.

Yes ☐ No ☒ Number ☐

2 Self-employment

If you worked for yourself (on your 'own account' or in self-employment) in the year to 5 April 2022, read the notes to decide if you need to fill in the 'Self-employment' pages. You may not need to if this income is up to £1,000.

Do you need to fill in the 'Self-employment' pages?

Fill in a separate 'Self-employment' page for each business.

On each 'Self-employment' page you complete, enter any payments or expenses related to that business. Say how many businesses you had in the 'Number' box below. (Answer 'Yes' if you were a 'Name' at Lloyd's.)

Yes ☒ No ☐ Number

3 Partnership

Were you in a partnership? Fill in a separate 'Partnership' page for each partnership you were a partner in and say how many partnerships you had in the 'Number' box below.

Yes ☐ No ☒ Number ☐

4 UK property

If you received income from UK property (including rents and other income from land you own or lease out), read the notes to decide if you need to fill in the 'UK property' pages. You may not need to if this income is up to £1,000.

Do you need to fill in the 'UK property' pages?

Yes ☐ No ☒

5 Foreign

If you:

- were entitled to any foreign income
 - have, or could have, received (directly or indirectly) income, or a capital payment or benefit from a person abroad as a result of any transfer of assets
 - want to claim relief for foreign tax paid
- read the notes to decide if you need to fill in the 'Foreign' pages. You may not need to if your only foreign income was from land and property abroad up to £1,000.

Do you need to fill in the 'Foreign' pages?

Yes ☐ No ☒

6 Trusts etc

Did you receive, or are you treated as having received, income from a trust, settlement or the residue of a deceased person's estate? This does not include cash lump sums/transfer of assets, otherwise known as capital distributions, received under a will.

Yes ☐ No ☒

7 Capital Gains Tax summary

If you sold or disposed of any assets (for example, stocks, shares, land and property, a business), or had any chargeable gains, read the notes to decide if you have to fill in the 'Capital Gains Tax summary' page. If you do, you must also provide separate computations.

Do you need to fill in the 'Capital Gains Tax summary' page and provide computations?

Yes ☐ No ☒ Computation(s) provided ☐

8 Residence, remittance basis etc

Were you, for all or part of the year to 5 April 2022, one or more of the following:

- not resident
- not domiciled in the UK and claiming the remittance basis
- dual resident in the UK and another country?

Yes ☐ No ☒

9 Additional information

Some less common kinds of income and tax reliefs, for example, Married Couple's Allowance, Life insurance gains, chargeable event gains, Seafarer's Earnings Deduction and details of disclosed tax avoidance schemes, should be returned on the 'Additional information' pages. Do you need to fill in the 'Additional information' pages?

Yes ☐ No ☒

If you need more pages

If you answered 'Yes' to any of questions 1 to 9, please check to see if within this return, there's a page dealing with that kind of income or gain. If there's not, you'll need separate supplementary pages. Do you need to get and fill in separate supplementary pages?

Yes ☒ No ☐

If 'Yes', go to www.gov.uk/taxreturnforms to download them.

Tax reliefs

Paying into registered pension schemes and overseas pension schemes

Do not include payments you make to your employer's pension scheme which are deducted from your pay before tax or payments made by your employer. If your contributions and other pension inputs are more than the Annual Allowance, you should also fill in boxes 10 to 12 on page Ai 4 of the 'Additional information' pages.

| | |
|--|--|
| <p>1 Payments to registered pension schemes where basic rate tax relief will be claimed by your pension provider (called 'relief at source'). Enter the payments and basic rate tax</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>3 Payments to your employer's scheme which were not deducted from your pay before tax – this will be unusual – read the notes</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>2 Payments to a retirement annuity contract where basic rate tax relief will not be claimed by your provider</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>4 Payments to an overseas pension scheme, which is not UK-registered, which are eligible for tax relief and were not deducted from your pay before tax</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> |

Charitable giving

| | |
|---|---|
| <p>5 Gift Aid payments made in the year to 5 April 2022</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>9 Value of qualifying shares or securities gifted to charity</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>6 Total of any 'one-off' payments in box 5</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>10 Value of qualifying land and buildings gifted to charity</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>7 Gift Aid payments made in the year to 5 April 2022 but treated as if made in the year to 5 April 2021</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>11 Value of qualifying investments gifted to non-UK charities in boxes 9 and 10</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>8 Gift Aid payments made after 5 April 2022 but to be treated as if made in the year to 5 April 2022</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>12 Gift Aid payments to non-UK charities in box 5</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> |

Blind Person's Allowance

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| <p>13 If you're registered blind, or severely sight impaired, and your name is on a local authority or other register, put 'X' in the box</p> <p><input type="checkbox"/></p> | <p>15 If you want your spouse's, or civil partner's, surplus allowance, put 'X' in the box</p> <p><input type="checkbox"/></p> |
| <p>14 Enter the name of the local authority or other register</p> <p><input type="text"/></p> <p><input type="text"/></p> | <p>16 If you want your spouse, or civil partner, to have your surplus allowance, put 'X' in the box</p> <p><input type="checkbox"/></p> |



Other less common reliefs are on the 'Additional information' pages.

Your tax adviser, if you have one

This section is optional. Please read the notes about authorising your tax adviser.

| | |
|---|---|
| <p>15 Your tax adviser's name</p> <div>PUREWAL & PUREWAL ACCOUNTANTS</div> | <p>17 The first line of their address including the postcode</p> <div>ROSE COTTAGE</div> <div>985 LEEDS ROAD</div> <div>BRADFORD</div> <div>Postcode B D 3 7 N D</div> |
| <p>16 Their phone number</p> <div>0 1 2 7 4 6 5 6 0 5 3</div> | <p>18 The reference your adviser uses for you</p> <div></div> |

Any other information

19 Please give any other information in this space

Signing your form and sending it back

Please fill in this section and sign and date the declaration at box 22.

| | |
|--|--|
| <p>20 If this tax return contains provisional figures, put 'X' in the box</p> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 5px 0;"></div> <p>20.1 If any of your businesses received coronavirus support payments (such as CJRS, SEISS) you must put 'X' in the box to declare that they have been included when calculating profits in the period of this return</p> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 5px 0;"></div> <p>21 If you're enclosing separate supplementary pages, put 'X' in the box</p> <div style="border: 1px solid black; width: 20px; height: 20px; text-align: center; line-height: 20px; margin: 5px 0;">X</div> <p>22 Declaration</p> <p>I declare that the information I've given on this tax return and any supplementary pages is correct and complete to the best of my knowledge and belief.</p> <p>I understand that I may have to pay financial penalties and face prosecution if I give false information.</p> <p>Signature</p> <div style="border: 2px solid red; height: 40px; margin: 5px 0;"></div> <p>Date DD MM YYYY</p> <div style="display: flex; justify-content: space-around; margin-top: 5px;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div> | <p>23 If you've signed on behalf of someone else, enter the capacity. For example, executor, receiver</p> <div style="border: 1px solid black; height: 20px; margin: 5px 0;"></div> <div style="border: 1px solid black; height: 20px; margin: 5px 0;"></div> <p>24 Enter the name of the person you've signed for</p> <div style="border: 1px solid black; height: 20px; margin: 5px 0;"></div> <div style="border: 1px solid black; height: 20px; margin: 5px 0;"></div> <p>25 If you filled in boxes 23 and 24 enter your name</p> <div style="border: 1px solid black; height: 20px; margin: 5px 0;"></div> <div style="border: 1px solid black; height: 20px; margin: 5px 0;"></div> <p>26 and your address</p> <div style="border: 1px solid black; height: 20px; margin: 5px 0;"></div> <div style="border: 1px solid black; height: 20px; margin: 5px 0;"></div> <div style="border: 1px solid black; height: 20px; margin: 5px 0;"></div> <div style="border: 1px solid black; height: 20px; margin: 5px 0;"></div> <div style="border: 1px solid black; height: 20px; margin: 5px 0; color: #0070C0; font-size: small;">Postcode</div> |
|--|--|



HM Revenue
& Customs

Self-employment (full)

Tax year 6 April 2021 to 5 April 2022 (2021–22)

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

MR TANVEER SULTAN

Your Unique Taxpayer Reference (UTR)

9 1 8 3 2 7 1 5 2 3

Business details

| | |
|---|--|
| <p>1 Business name – unless it's in your own name</p> <p>TANVEER SULTAN</p> | <p>6 If your business started after 5 April 2021, enter the start date DD MM YYYY</p> <p> </p> |
| <p>2 Description of business</p> <p>TAXI DRIVER</p> | <p>7 If your business ceased after 5 April 2021 but before 6 April 2022, enter the final date of trading</p> <p> </p> |
| <p>3 First line of your business address – unless you work from home</p> <p>28 DUKES AVE</p> | <p>8 Date your books or accounts start – the beginning of your accounting period</p> <p>0 6 0 4 2 0 2 1</p> |
| <p>4 Postcode of your business address</p> <p>B D 6 1 A Y</p> | <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</p> <p>0 5 0 4 2 0 2 2</p> |
| <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> <p> </p> | <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> <p> </p> |

Other information

| | |
|--|--|
| <p>11 If your accounting date has changed permanently, put 'X' in the box</p> <p> </p> | <p>13 If special arrangements apply, put 'X' in the box</p> <p> </p> |
| <p>12 If your accounting date has changed more than once since 2016, put 'X' in the box</p> <p> </p> | <p>14 If you provided the information about your 2021–22 profit on last year's tax return, put 'X' in the box</p> <p> </p> |

Business income

| | |
|--|---|
| <p>15 Your turnover – the takings, fees, sales or money earned by your business. Do not include Self-Employment Income Support Scheme (SEISS) grants in this box, put them in box 70.1 on page 4</p> <p>£ 2 5 5 2 4 . 0 0</p> | <p>16 Any other business income (do not include SEISS, but include other COVID support payments such as CJRS)</p> <p>£ . 0 0</p> |
| <p>16.1 Trading income allowance – read the notes</p> <p>£ . 0 0</p> | |

Business expenses

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

Total expenses

If your annual turnover was below £85,000, you may just put your total expenses in box 31

17 Cost of goods bought for resale or goods used

£ . 0 0

18 Construction industry – payments to subcontractors

£ . 0 0

19 Wages, salaries and other staff costs

£ . 0 0

20 Car, van and travel expenses

£ . 0 0

21 Rent, rates, power and insurance costs

£ . 0 0

22 Repairs and maintenance of property and equipment

£ . 0 0

23 Phone, fax, stationery and other office costs

£ . 0 0

24 Advertising and business entertainment costs

£ . 0 0

25 Interest on bank and other loans

£ . 0 0

26 Bank, credit card and other financial charges

£ . 0 0

27 Irrecoverable debts written off

£ . 0 0

28 Accountancy, legal and other professional fees

£ . 0 0

29 Depreciation and loss or profit on sale of assets

£ . 0 0

30 Other business expenses

£ . 0 0

31 Total expenses (total of boxes 17 to 30)

£ 1 6 4 7 8 . 0 0

Disallowable expenses

Use this column if the figures in boxes 17 to 30 include disallowable amounts

32

£ . 0 0

33

£ . 0 0

34

£ . 0 0

35

£ . 0 0

36

£ . 0 0

37

£ . 0 0

38

£ . 0 0

39

£ . 0 0

40

£ . 0 0

41

£ . 0 0

42

£ . 0 0

43

£ . 0 0

44

£ . 0 0

45

£ . 0 0

46 Total disallowable expenses (total of boxes 32 to 45)

£ . 0 0

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) £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 9 <input type="text"/> 0 <input type="text"/> 4 <input type="text"/> 6 · <input type="text"/> 0 <input type="text"/> 0 | 48 Or, net loss – if your expenses are more than your business income (if box 31 minus (box 15 + box 16) is positive) £ <input type="text"/> <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 |
|--|---|

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 £ <input type="text"/> <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 50 Capital allowances at 18% on equipment, including cars with lower CO2 emissions £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1 <input type="text"/> 8 <input type="text"/> 1 <input type="text"/> 6 · <input type="text"/> 0 <input type="text"/> 0 51 Capital allowances at 6% on equipment, including cars with higher CO2 emissions £ <input type="text"/> <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 52 Zero-emission goods vehicle allowance £ <input type="text"/> <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 52.1 Zero-emission car allowance £ <input type="text"/> <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 53 The Structures and Buildings Allowance £ <input type="text"/> <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 53.1 Freeport Structures and Buildings Allowance £ <input type="text"/> <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 | 54 Electric charge-point allowance £ <input type="text"/> <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 55 100% and other enhanced capital allowances £ <input type="text"/> <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 56 Allowances on sale or cessation of business use (where you've disposed of assets for less than their tax value) £ <input type="text"/> <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 57 Total capital allowances (total of boxes 49 to 56) £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1 <input type="text"/> 8 <input type="text"/> 1 <input type="text"/> 6 · <input type="text"/> 0 <input type="text"/> 0 <div style="border: 1px solid black; padding: 2px; text-align: center; margin: 5px 0;">Box 58 is not in use</div> 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 £ <input type="text"/> <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 |
|--|---|

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 £ <input type="text"/> <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 61 Total additions to net profit or deductions from net loss (box 46 + box 59 + box 60) £ <input type="text"/> <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 62 Income, receipts and other profits included in business income or expenses but not taxable as business 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"/> 0 <input type="text"/> 0 | 63 Total deductions from net profit or additions to net loss (box 57 + box 62) £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1 <input type="text"/> 8 <input type="text"/> 1 <input type="text"/> 6 · <input type="text"/> 0 <input type="text"/> 0 64 Net business profit for tax purposes (if box 47 + box 61 minus (box 48 + box 63) is positive) £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 7 <input type="text"/> 2 <input type="text"/> 3 <input type="text"/> 0 · <input type="text"/> 0 <input type="text"/> 0 65 Net business loss for tax purposes (if box 48 + box 63 minus (box 47 + box 61) is positive) £ <input type="text"/> <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 |
|--|--|

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 2021–22 are less than £6,515, 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.

| | |
|---|---|
| 66 Date your basis period began DD MM YYYY <div> <div></div><div></div> <div></div><div></div> <div></div><div></div><div></div><div></div> </div> | 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 <div> <div>£</div> <div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div> <div>•</div> <div></div><div></div> </div> |
| 67 Date your basis period ended <div> <div></div><div></div> <div></div><div></div> <div></div><div></div><div></div><div></div> </div> | 73 Adjusted profit for 2021–22 (see the working sheet in the notes) – if a loss, enter it in box 77 <div> <div>£</div> <div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div> <div>•</div> <div></div><div></div> </div> |
| 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 <div> <div>£</div> <div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div> <div>•</div> <div></div><div></div> </div> | 74 Loss brought forward from earlier years set off against this year's profits <div> <div>£</div> <div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div> <div>•</div> <div></div><div></div> </div> |
| 69 Overlap relief used this year <div> <div>£</div> <div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div> <div>•</div> <div></div><div></div> </div> | 75 Any other business income not included in boxes 15, 16 or 60 <div> <div>£</div> <div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div> <div>•</div> <div></div><div></div> </div> |
| 70 Overlap profit carried forward <div> <div>£</div> <div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div> <div>•</div> <div></div><div></div> </div> | 76 Total taxable profits from this business (box 73 + box 75 minus box 74) – or use the working sheet in the notes <div> <div>£</div> <div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div> <div>•</div> <div></div><div></div> </div> |
| 70.1 Self-Employment Income Support Scheme grant received in the year to 5 April 2022 <div> <div>£</div> <div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div> <div>•</div> <div></div><div></div> </div> | |
| 71 Adjustment for change of accounting practice <div> <div>£</div> <div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div> <div>•</div> <div></div><div></div> </div> | |

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.

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| 77 Adjusted loss for 2021–22 (see the working sheet in the notes) <div> <div>£</div> <div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div> <div>•</div> <div></div><div></div> </div> | 79 Loss to be carried back to previous year(s) and set off against income (or capital gains) <div> <div>£</div> <div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div> <div>•</div> <div></div><div></div> </div> |
| 78 Loss from this tax year set off against other income for 2021–22 <div> <div>£</div> <div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div> <div>•</div> <div></div><div></div> </div> | 80 Total loss to carry forward after all other set-offs – including unused losses brought forward <div> <div>£</div> <div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div> <div>•</div> <div></div><div></div> </div> |

CIS deductions and tax taken off

| | |
|---|--|
| 81 Total Construction Industry Scheme (CIS) deductions taken from your payments by contractors – CIS subcontractors only <div> <div>£</div> <div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div> <div>•</div> <div></div><div></div> </div> | 82 Other tax taken off trading income <div> <div>£</div> <div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div> <div>•</div> <div></div><div></div> </div> |
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Any other information

103 Please give any other information in this space