



Please read the 'Self-employment (short) notes' to check if you should use this page or the 'Self-employment (full)' page.  
For help filling in this form, go to [www.gov.uk/taxreturnforms](http://www.gov.uk/taxreturnforms) and read the notes and helpsheets.

Your name

Your Unique Taxpayer Reference (UTR)

Business details

1 Description of business

2 Postcode of your business address

3 If your business name, description, address or postcode have changed in the last 12 months, put 'X' in the box and give details in the 'Any other information' box of your tax return

4 If you are a foster carer or shared lives carer, put 'X' in the box

5 If your business started after 5 April 2024, enter the start date DD MM YYYY

6 If your business ceased before 6 April 2025, enter the final date of trading DD MM YYYY

7 Date your books or accounts are made up to – between 31 March and 5 April 2025, or the final date of trading - read the notes

8 If you've used traditional accounting rather than cash basis to calculate your income and expenses, put 'X' in the box

Business income – if your annual business turnover was below £90,000

9 Your turnover – the takings, fees, sales or money earned by your business

10 Any other business income not included in box 9

10.1 Trading income allowance – read the notes

Allowable business expenses

If your annual turnover was below £90,000 you may just put your total expenses in box 20, rather than filling in the whole section.

11 Costs of goods bought for resale or goods used

12 Car, van and travel expenses

– after private use proportion

13 Wages, salaries and other staff costs

14 Rent, rates, power and insurance costs

15 Repairs and maintenance of property and equipment

16 Accountancy, legal and other professional fees

17 Interest and bank and credit card financial charges

18 Phone, fax, stationery and other office costs

19 Other allowable business expenses – client entertaining costs are not an allowable expense

20 Total allowable expenses – total of boxes 11 to 19

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| <p><b>21 Net profit</b> – if your business income is more than your expenses (if box 9 + box 10 minus box 20 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"/></p> | <p><b>22 Or, net loss</b> – if your expenses exceed your business income (if box 20 minus (box 9 + box 10) 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"/></p> |
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| 23   | 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"/> 0 <input type="text"/> 0 |
| 24   | Allowance for small balance of unrelieved expenditure   | £ <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 |
| 24.1 | 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"/> 0 <input type="text"/> 0 |
| 25   | Other 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"/> 0 <input type="text"/> 0 |
| 25.1 | 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"/> 0 <input type="text"/> 0 |
| 25.2 | Freeport and Investment Zones 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"/> 0 <input type="text"/> 0 |
| 26   | Total balancing charges – for example, where you have disposed of items 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"/> 0 <input type="text"/> 0 |

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| 27 | <b>Goods and/or services for your own use</b>   | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |
| 28 | <b>Net business profit for tax purposes (if box 21 + box 26 + box 27 minus (boxes 22 to 25.2) is positive).</b><br>Or if you've completed box 10.1<br>(box 21 + box 26 + box 27 minus box 10.1) | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |
| 29 | <b>Loss brought forward from earlier years set off against this year's profits</b><br>– up to the amount in box 28  | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |
| 30 | <b>Any other business income not included in box 9 or box 10</b>  | £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |

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| <b>31 Total taxable profits from this business</b><br>(if box 28 + box 30 minus box 29 is positive) <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">           £ <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px; vertical-align: middle;"></span> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px; vertical-align: middle;"></span> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px; vertical-align: middle;"></span> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px; vertical-align: middle;"></span> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px; vertical-align: middle;"></span> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px; vertical-align: middle;"></span>           . <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px; vertical-align: middle;"></span> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px; vertical-align: middle;"></span> </div> | <b>32 Net business loss for tax purposes (if boxes 22 to 25.2 minus (box 21 + box 26 + box 27) is positive)</b> <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">           £ <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px; vertical-align: middle;"></span> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px; vertical-align: middle;"></span> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px; vertical-align: middle;"></span> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px; vertical-align: middle;"></span> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px; vertical-align: middle;"></span> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px; vertical-align: middle;"></span>           . <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px; vertical-align: middle;"></span> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px; vertical-align: middle;"></span> </div> |
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| 33 | Loss from this tax year set off against other income for 2024–25  | <div>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></div> |
| 34 | Loss to be carried back to previous years and set off against income (or capital gains)                                   | <div>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></div> |
| 35 | Total loss to carry forward after all other set-offs – including unused losses brought forward                            | <div>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></div> |
| 36 | If your total profits for 2024–25 are less than £6,725 and you choose to pay Class 2 NICs voluntarily, put 'X' in the box | <input type="checkbox"/>   |
| 37 | If you're exempt from paying Class 4 NICs, put 'X' in the box   | <input type="checkbox"/>   |
| 38 | Total Construction Industry Scheme (CIS) deductions taken from your payments by contractors – CIS subcontractors only     | <div>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></div> |