

<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

<b>27</b>	<b>Goods and/or services for your own use</b>	
	£ <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>	
<b>28</b>	<b>Net business profit for tax purposes (if box 21 + box 26 + box 27 minus (boxes 22 to 25.2) is positive).</b>	
	Or if you've completed box 10.1 (box 21 + box 26 + box 27 minus box 10.1)	
	£ <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>	
<b>29</b>	<b>Loss brought forward from earlier years set off against this year's profits</b>	
	– up to the amount in box 28	
	£ <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>	
<b>30</b>	<b>Any other business income not included in box 9 or box 10</b>	
	£ <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>	

<div style="border: 1px solid black; padding: 2px; display: inline-block; width: 30px; text-align: center;">31</div> <b>Total taxable profits from this business</b> (if box 28 + box 30 minus box 29 is positive) <div style="margin-top: 10px;">           £ <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> </div>	<div style="border: 1px solid black; padding: 2px; display: inline-block; width: 30px; text-align: center;">32</div> <b>Net business loss for tax purposes (if boxes 22 to 25.2 minus (box 21 + box 26 + box 27) is positive)</b> <div style="margin-top: 10px;">           £ <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> </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>