

Self-employment (full)

Tax year 6 April 2012 to 5 April 2013

Please read the Self-employment (full) notes to check if you should use this page or the Self-employment (short) page. Your name Your Unique Taxpayer Reference (UTR) **Business details** 1 Business name - unless it is in your own name 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, box 102 on page SEF 6 2 Description of business 6 If your business started after 5 April 2012, enter the start date DD MM YYYY 7 If your business ceased after 5 April 2012 but before 6 April 2013, enter the final date of trading 3 First line of your business address - unless you work from home 8 Date your books or accounts start - the beginning of your accounting period 9 Date your books or accounts are made up to or the end 4 Postcode of your business address of your accounting period - read the notes if you have filled in box 6 or 7 Other information 10 If your accounting date has changed permanently, 12 If special arrangements apply, put 'X' in the box - read the notes put 'X' in the box 11 If your accounting date has changed more than once 13 If you provided the information about your 2012-13 since 2007, put 'X' in the box profit on last year's tax return, put 'X' in the box - read the notes **Business** income 14 Your turnover - the takings, fees, sales or money earned 15 Any other business income not included in box 14 - excluding Business Start-up Allowance by your business . 0 0 . 0 0

Business expenses

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

	Total expenses		Disallowable expenses
	If your annual turnover was below £77,000 you may just put your total expenses in box 30		Use this column if the figures in boxes 16 to 29 include disallowable amounts
16	Cost of goods bought for resale or goods used	31	
	£ .00		£ .00
17	Construction industry – payments to subcontractors	32	
	£ 00		£ 00
18	Wages, salaries and other staff costs	33	
	£ 00		£ 00
19	Car, van and travel expenses	34	
	£ 00		£ 00
20	Rent, rates, power and insurance costs	35	
	£ 00		£ • 0 0
21	Repairs and renewals of property and equipment	36	
	£ 00		£ 000
22	Phone, fax, stationery and other office costs	37	
	£ 00		£ 000
23	Advertising and business entertainment costs	38	
	£ 00		£ • 0 0
24	Interest on bank and other loans	39	
	£ 00		£ 00
25	Bank, credit card and other financial charges	40	
	£ 0 0		£ 00
26	Irrecoverable debts written off	41	
	£ 00		£ 00
27	Accountancy, legal and other professional fees	42	
	£ 00		£ 000
28	Depreciation and loss/profit on sale of assets	43	
	£ 00		£ 00
29	Other business expenses	44	
	£ 00		£ 00
30	Total expenses (total of boxes 16 to 29)	45	Total disallowable expenses (total of boxes 31 to 44)
	£ .00		£ .00

Net profit or loss

46 Net profit – if your business income is more than your	47 Or, net loss - if your expenses are more than your
expenses (if box 14 + box 15 minus box 30 is positive) £ • 0 0	business income (if box 30 minus (box 14 + box 15) is positive) £

Tax allowances for vehicles and equipment (capital allowances)

There are 'capital' tax allowances for vehicles, equipment and certain buildings used in your business (you should not have included 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.

48	Annual Investment Allowance	54 100% and other enhanced capital allowances
	£ 00	- read the notes
49	Capital allowances at 18% on equipment, including cars with lower CO ₂ emissions	Allowances on sale or cessation of business use (where you have disposed of assets for less than their tax value)
50	Capital allowances at 8% on equipment, including cars	£ 00
	with higher CO ₂ emissions	56 Total capital allowances (total of boxes 48 to 55)
	± 0 0	£ 00
51	Restricted capital allowances for cars costing more than £12,000 - if bought before 6 April 2009	57 Balancing charge on sale or cessation of business use
	£ 00	(only where Business Premises Renovation Allowance has been claimed)
52	Agricultural or Industrial Buildings Allowance	£ 0 0
	£ 00	Balancing charge on sales of other assets or on the cessation of business use (where you have disposed of
53	Business Premises Renovation Allowance	assets for more than their tax value)
	(Assisted Areas only) – read the notes	£ .00
	£ 00	

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.

59	Goods and services for your own use - read the notes	62 Total deductions from net profit or additions to
60	£ • 0 0 Total additions to net profit or deductions from net loss	net loss (box 56 + box 61) £
	(box 45 + box 57 + box 58 + box 59)	63 Net business profit for tax purposes (if box 46 + box 60
61	Income, receipts and other profits included in business	minus (box 47 + box 62) is positive)
	income or expenses but not taxable as business profits	Net business loss for tax purposes (if box 47 + box 62
	£ .00	minus (box 46 + box 60) is positive) £

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 72 and 75, or box 76, as applicable.

Date your basis period began DD MM YYYY 66 Date your basis period ended 67 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 £ 68 Overlap relief used this year – read the notes £ 69 Overlap profit carried forward £ 69 Adjustment for change of accounting practice 69 - read the notes	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 £ Adjusted profit for 2012-13 (see the Working Sheet in the notes) - if a loss, enter it in box 76 £ Loss brought forward from earlier years set off against this year's profits - up to the amount in box 63 or box 72, whichever is greater £ Any other business income not included in boxes 14, 15 or 59 - for example, Business Start-up Allowance £ Total taxable profits from this business (box 72 minus box 73 + box 74 - or use the Working Sheet in the notes)
LOSSES If you have made a net loss for tax purposes (in box 64), or if you Self-employment (full) notes and fill in boxes 76 to 79, as appropriate in the notes) 10	· · ·
CIS deductions and tax taken off	
Bo Deductions on payment and deduction statements from contractors – construction industry subcontractors only £ 0 0	Other tax taken off trading income £ • 0 0

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 99.

	Assets		Liabilities
82	Equipment, machinery and vehicles	90	Trade creditors
	£ 0 0		£ 00
83	Other fixed assets	91	Loans and overdrawn bank account balances
	£ 00		£ 00
84	Stock and work in progress	92	Other liabilities and accruals
	£ 00		£ 00
85	Trade debtors		Net business assets
	£ 00		
		93	Net business assets (box 89 minus (boxes 90 to 92))
86	Bank/building society balances		£ - 0 0
	£ 00		
87	Cash in hand		Capital account
0.		94	Balance at start of period
	£ 00		£ - 0 0
88	Other current assets and prepayments		
	£ 00	95	Net profit or loss (box 46 or box 47)
			£ - 0 0
89	Total assets (total of boxes 82 to 88)	96	Capital introduced
	£ 00	90	
			£ • 0 0
		97	Drawings
			£ 00
		98	Balance at end of period
			£ • 0 0

Class 4 National Insurance contributions (NICs)

If your self-employed profits are more than £7,605, you must pay Class 4 NICs (unless you are exempt or your contributions have been deferred) - read the Self-employment (full) notes.

99	If you are exempt from paying Class 4 NICs, put 'X' in the box - read the notes	Adjustment to profits chargeable to Class 4 NICs - read the notes
		£ 00
100	If you have been given a 2012-13 Class 4 NICs	
	deferment certificate, put 'X' in the box - read the notes	

Any other information 102 Please give any other information in this space