

# Self-employment (full) Tax year 6 April 2015 to 5 April 2016 (2015-16)

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	6 If your business started after 5 April 2015, enter the start date DD MM YYYY
2 Description of business	7       If your business ceased after 5 April 2015 but before         6 April 2016, enter the final date of trading
	8 Date your books or accounts start – the beginning of your accounting period
<b>3</b> First line of your business address – unless you work from home	
	<ul> <li>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</li> </ul>
4 Postcode of your business address	
	10 If you used the cash basis, money actually received
5 If the details in boxes 1, 2, 3 or 4 have changed in the	and paid out, to calculate your income and expenses, put 'X' in the box - read the notes
last 12 months, put 'X' in the box and give details in the	
'Any other information' box	

#### Other information

11       If your accounting date has changed permanently,         put 'X' in the box	13       If special arrangements apply, put 'X' in the box         - read the notes
12 If your accounting date has changed more than once since 2010, put 'X' in the box	14       If you provided the information about your 2015-16         profit on last year's tax return, put 'X' in the box         - read the notes
Business income	

# 15 Your turnover - the takings, fees, sales or money earned by your business £ • 0 0

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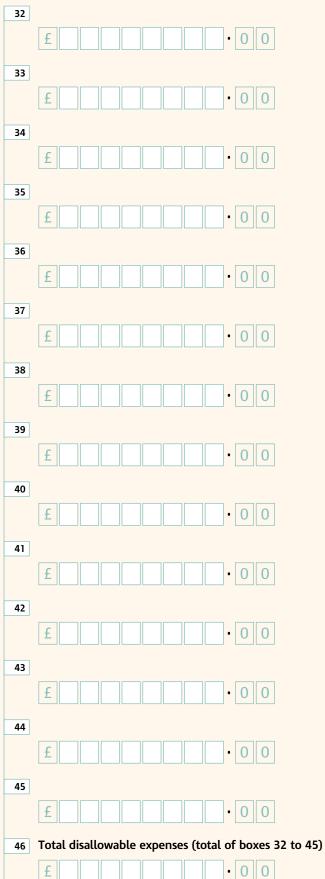
#### **Business expenses**

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

	If your annual turnover was below £82,000, you may just put your total expenses in box 31	
17	Cost of goods bought for resale or goods used	3
	£ 0 0	
18	Construction industry – payments to subcontractors	3
19	Wages, salaries and other staff costs	3
20	Car, van and travel expenses	3
	£ 00	
21	Rent, rates, power and insurance costs	3
	£ 00	
22	Repairs and renewals of property and equipment	3
	£ 0 0	
23	Phone, fax, stationery and other office costs	3
	£ 0 0	
24	Advertising and business entertainment costs	3
25	Interest on bank and other loans	4
26	Bank, credit card and other financial charges	4
	£ 00	
27	Irrecoverable debts written off	4
	£ 00	
28	Accountancy, legal and other professional fees	4
	£ 00	
29	Depreciation and loss/profit on sale of assets	4
	£ 0 0	
30	Other business expenses	4
	Total expenses (total of boxes 17 to 30)	

#### Disallowable expenses

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



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## Net profit or loss

<b>Net profit</b> – if your business income is more than your expenses (if box 15 + box 16 minus box 31 is positive)	<b>Or</b> , <b>net loss</b> – if your expenses are more than your business income (if box 31 minus (box 15 + box 16)
£ 00	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 (don't 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	55 100% and other enhanced capital allowances
	F C C C C C C C C C C C C C C C C C C C	- read the notes
		£
50	Capital allowances at 18% on equipment, including cars with lower CO <sub>2</sub> emissions	56 Allowances on sale or cessation of business use (where
	£ 0 0	you have disposed of assets for less than their tax value)
51	Capital allowances at 8% on equipment, including cars	£
51	with higher $CO_2$ emissions	57 Total capital allowances (total of boxes 49 to 56)
	£ 0 0	
52	Restricted capital allowances for cars costing more	
52	than £12,000 - if bought before 6 April 2009	58 Balancing charge on sale or cessation of business use (only where Business Premises Renovation Allowance
	£ 0 0	has been claimed) – read the notes
		£ 0 0
	Box 53 is not in use	Palancing charge on calco of other exects on on the
		59 Balancing charge on sales of other assets or on the cessation of business use (where you have disposed of
54	Business Premises Renovation Allowance	assets for more than their tax value)
	(Assisted Areas only) - read the notes	
	£ 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.

60	Goods and services for your own use - read the notes          £       •       0       0         Total additions to net profit or deductions from net loss	63	Total deductions from net profit or additions to net loss (box 57 + box 62) <u>£</u> 0 0
	(box 46 + box 58 + box 59 + box 60)	64	Net business profit for tax purposes (if box 47 + box 61 minus (box 48 + box 63) is positive)
62	Income, receipts and other profits included in business		£
	income or expenses but not taxable as business profits	65	Net business loss for tax purposes (if box 48 + box 63
			minus (box 47 + box 61) 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 73 and 76, or box 77, as applicable.

If your total profits from all Self-employments and Partnerships for 2015-16 are less than £5,965, 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. **Read the notes**.

66	Date your basis period began DD MM YYYY	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,
67	Date your basis period ended		put a minus sign (-) in the box          £       •       0       0
68	If your basis period is not the same as your accounting	73	Adjusted profit for 2015-16 (see the Working Sheet
	period, enter the adjustment needed to arrive at the		in the notes) – if a loss, enter it in box 77
	<b>profit or loss for the basis period</b> – if the adjustment needs to be taken off the profit figure, put a minus		£ 00
	sign (-) in the box	74	Loss brought forward from earlier years set off against
	£ • 0 0		this year's profits
69	Overlap relief used this year - read the notes		
	£ 00	75	Any other business income not included in boxes 15, 16 or 60 – for example, non arm's length
70	Overlap profit carried forward		reverse premiums
70			£ 00
71	Adjustment for change of accounting practice	76	Total taxable profits from this business (box 73 minus
71	- read the notes		<b>box 74 + box 75 -</b> or use the Working Sheet in the notes)
	£ 00		£ 00

#### Losses

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

77 Adjusted loss for 2015-16 (see the Working Sheet in the notes)	79 Loss to be carried back to previous year(s) and set off against income (or capital gains) – read the notes
£ 00	£
78 Loss from this tax year set off against other income for 2015-16 - read the notes	80 Total loss to carry forward after all other set-offs - including unused losses brought forward
£ 00	£

#### CIS deductions and tax taken off

81 Total Construction Industry Scheme (CIS) deductions	82 Other tax taken off trading income
taken from your payments by contractors - CIS	£ 0 0
subcontractors only	
£ 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 100. Read the 'Self-employment (full) notes' for more information.

	Assets	Liabilities	
83	Equipment, machinery and vehicles	91 Trade creditors £ 0 0	
84	Other fixed assets     £   •   0	92   Loans and overdrawn bank account balances     £   •	
85	Stock and work in progress	93   Other liabilities and accruals     £   0	
86	E   O	Net business assets 94 Net business assets (box 90 minus (boxes 91 to	93))
87	Bank/building society balances	£ 00	]
88	Cash in hand	Capital account         95       Balance at start of period         £       • 0 0	]
89	Other current assets and prepayments     £	96 Net profit or loss (box 47 or box 48)	]
90	Total assets (total of boxes 83 to 89)     £	97 Capital introduced	,
	-	98 Drawings	
		99  Balance at end of period    £  0	]

## Class 2 and Class 4 National Insurance contributions (NICs)

100 If your total profits for 2015-16 are less than £5,965 and you choose to pay Class 2 NICs voluntarily, put 'X' in	<b>102</b> Adjustment to profits chargeable to Class 4 NICs - read the notes
the box – read the notes	£
101       If you are excepted from paying Class 4 NICs, put 'X' in the box – read the notes	

# Any other information

103	Please give any other information in this space	
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