

Name

Tax reference

Fill in these boxes first



If you want help, look up the box numbers in the Notes

**Business details**

Name of business

3.1

Description of business

3.2

Address of business

3.3

Postcode

Accounting period - read the Notes, page SEN2 before filling in these boxes

Start

3.4  /  /

End

3.5  /  /

• Tick box 3.5A if you entered details for all relevant accounting periods on last year's Tax Return and boxes 3.11 to 3.70 will be blank

3.5A

• Tick box 3.8B if your accounting date has changed (only if this is a permanent change and you want it to count for tax)

3.8B

• Tick box 3.6 if details in boxes 3.1 or 3.3 have changed since your last Tax Return

3.6

• Tick box 3.8C if this is the second or further change (explain why you have not used the same date as last year in the 'Additional information' box)

3.8C

• Tick box 3.7 if your accounts do not cover the period from the last accounting date (explain why in the 'Additional information' box below)

3.7

• Date of commencement if after 5 April 1994

3.9  /  /

• Tick box 3.8A if you wish to voluntarily disclose that you have applied the anti-avoidance rules in Schedule 22 FA 1995 when calculating your transitional overlap profit for 1997-98

3.8A

• Date of cessation if before 6 April 1998

3.10  /  /

**Additional information**

**Income and expenses - annual turnover below £15,000**

If your annual turnover is £15,000 or more, ignore boxes 3.11 to 3.13.

Now fill in Page SE2

If your annual turnover is below £15,000, fill in boxes 3.11 to 3.13 instead of Page SE2. Read the Notes, page SEN2.

• Turnover, other business receipts and goods etc. taken for personal use (and balancing charges) 3.11 £

• Expenses allowable for tax (including capital allowances) 3.12 £

Net profit (put figure in brackets if a loss) box 3.11 minus box 3.12  
3.13 £

Now fill in Page SE3

SA103 (NET)

## Income and expenses - annual turnover £15,000 or more

You must fill in this Page if your annual turnover is £15,000 or more - read the Notes, page SEN2

If you were registered for VAT, do the figures in boxes 3.16 to 3.51, include VAT?

3.14  or exclude VAT? 3.15

Sales/business income (turnover)

3.16 £

Disallowable expenses included in boxes 3.33 to 3.50

Total expenses

● Cost of sales	3.17 £ <input type="text"/>	3.33 £ <input type="text"/>
● Construction industry subcontractor costs	3.18 £ <input type="text"/>	3.34 £ <input type="text"/>
● Other direct costs	3.19 £ <input type="text"/>	3.35 £ <input type="text"/>

box 3.16 minus (box 3.33 + box 3.34 + box 3.35)

Gross profit/(loss) 3.36 £

Other income/profits 3.37 £

● Employee costs	3.20 £ <input type="text"/>	3.38 £ <input type="text"/>
● Premises costs	3.21 £ <input type="text"/>	3.39 £ <input type="text"/>
● Repairs	3.22 £ <input type="text"/>	3.40 £ <input type="text"/>
● General administrative expenses	3.23 £ <input type="text"/>	3.41 £ <input type="text"/>
● Motor expenses	3.24 £ <input type="text"/>	3.42 £ <input type="text"/>
● Travel and subsistence	3.25 £ <input type="text"/>	3.43 £ <input type="text"/>
● Advertising, promotion and entertainment	3.26 £ <input type="text"/>	3.44 £ <input type="text"/>
● Legal and professional costs	3.27 £ <input type="text"/>	3.45 £ <input type="text"/>
● Bad debts	3.28 £ <input type="text"/>	3.46 £ <input type="text"/>
● Interest	3.29 £ <input type="text"/>	3.47 £ <input type="text"/>
● Other finance charges	3.30 £ <input type="text"/>	3.48 £ <input type="text"/>
● Depreciation and loss/(profit) on sale	3.31 £ <input type="text"/>	3.49 £ <input type="text"/>
● Other expenses	3.32 £ <input type="text"/>	3.50 £ <input type="text"/>

total of boxes 3.38 to 3.50

Total expenses 3.51 £

Put the total of boxes 3.17 to 3.32 in box 3.53 below

boxes 3.36 + 3.37 minus box 3.51

Net profit/(loss) 3.52 £

### Tax adjustments to net profit or loss

● Disallowable expenses	3.53 £ <input type="text"/>	total of boxes 3.17 to 3.32
● Goods etc. taken for personal use and other adjustments (apart from disallowable expenses) that increase profits	3.54 £ <input type="text"/>	
● Balancing charges	3.55 £ <input type="text"/>	
<b>Total additions to net profit</b> (deduct from net loss)	3.56 £ <input type="text"/>	boxes 3.53 + 3.54 + 3.55
● Capital allowances	3.57 £ <input type="text"/>	
● Deductions from net profit (add to net loss)	3.58 £ <input type="text"/>	boxes 3.57 + 3.58
<b>Net business profit for tax purposes</b> (put figure in brackets if a loss)	3.60 £ <input type="text"/>	boxes 3.52 + 3.56 minus box 3.59

SA103 (NET)

### Capital allowances - summary

	Capital allowances	Balancing charge
● Motor cars (Separate calculations must be made for each motor car costing more than £12,000 and for cars used partly for private motoring.)	3.61 £	3.62 £
● Other business plant and machinery	3.63 £	3.64 £
● Agricultural or Industrial Buildings Allowance (A separate calculation must be made for each block of expenditure.)	3.65 £	3.66 £
● Other capital allowances claimed (Separate calculations must be made.)	3.67 £	3.68 £
<b>Total capital allowances/balancing charges</b>	<b>3.69 £</b>	<b>3.70 £</b>

### Adjustments to arrive at taxable profit or loss

Basis period begins  / / and ends  / /

● Tick box 3.72A if the figure in box 3.88 is provisional

● Tick box 3.72B if the special arrangements for certain trades detailed in the guidance notes apply

Profit or loss of this account for tax purposes (box 3.13 or 3.60)  £

Adjustment to arrive at profit or loss for this basis period  £

● Overlap profit brought forward  £

● Deduct overlap relief used this year  £

● Overlap profit carried forward  £

Adjustment for farmers' averaging  £

Net profit for 1997-98 (if loss, enter '0')  £

Allowable loss for 1997-98  £

● Loss offset against other income for 1997-98  £

● Loss to carry back  £

● Loss to carry forward (that is allowable loss not claimed in any other way)  £

● Losses brought forward from last year  £

● Losses brought forward from last year used this year  £

box 3.79 minus box 3.85  
Taxable profit after losses brought forward  £

● Any other business income (for example, Enterprise Allowance (Business Start-up Allowance) received in 1997-98)  £

box 3.86 + box 3.87  
Total taxable profits from this business  £

## Class 4 National Insurance Contributions

● Tick this box if exception or deferment applies	3.89
● Adjustments to profit chargeable to Class 4 National Insurance Contributions	3.90 £
<b>Class 4 National Insurance Contributions due</b>	<b>3.91 £</b>

## Subcontractors in the construction industry

● Deductions made by contractors on account of tax (you must send your SC60s to us) and any other tax deducted from trading income.	3.92 £
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## Summary of balance sheet

Leave these boxes blank if you do not have a balance sheet

■ <b>Assets</b>	● Plant, machinery and motor vehicles	3.93 £	
	● Other fixed assets (premises, goodwill, investments etc.)	3.94 £	
	● Stock and work in progress	3.95 £	
	● Debtors/prepayments/other current assets	3.96 £	
	● Bank/building society balances	3.97 £	
	● Cash in hand	3.98 £	
			total of boxes 3.93 to 3.98
			3.99 £

■ <b>Liabilities</b>	● Trade creditors/accruals	3.100 £	
	● Loans and overdrawn bank accounts	3.101 £	
	● Other liabilities	3.102 £	
			total of boxes 3.100 to 3.102
			3.103 £

■ <b>Net business assets</b> (put the figure in brackets if you had net business liabilities)	box 3.99 minus box 3.103	3.104 £
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### ■ Represented by

#### Capital Account

● Balance at start of period*	3.105 £	
● Net profit/(loss)*	3.106 £	
● Capital introduced	3.107 £	
● Drawings	3.108 £	
		total of boxes 3.105 to 3.107 minus box 3.108
● Balance at end of period*		3.109 £

\* If the Capital Account is overdrawn, or the business made a net loss, show the figure in brackets.

### Additional information

Now fill in any other supplementary Pages that apply to you.  
Otherwise, go back to Page 2 of your Tax Return and finish filling it in.