

Fill in these boxes first

Name	Tax reference

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	Accounting period - <i>read the Notes, page SEN2 before filling in these boxes</i>
Postcode	Start 3.4 / / End 3.5 / /

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

3.6
- Date of commencement if after 5 April 1999

3.7

/ /
- Date of cessation if before 6 April 2002

3.8

/ /
- Tick box 3.9 if the special arrangements for certain trades apply - *read the Notes, pages SEN10 and SEN11*

3.9
- Tick box 3.10 if you entered details for all relevant accounting periods on last year's Tax Return and boxes 3.14 to 3.73 and 3.99 to 3.115 will be blank (*read Step 3 on page SEN2*)

3.10
- Tick box 3.11 if your accounts do not cover the period from the last accounting date (explain why in the 'Additional information' box, box 3.116)

3.11
- Tick box 3.12 if your accounting date has changed (only if this is a permanent change and you want it to count for tax)

3.12
- Tick box 3.13 if this is the second or further change (explain in box 3.116 on Page SE4 why you have not used the same date as last year)

3.13

Capital allowances - summary

	Capital allowances	Balancing charges
• Cars (Separate calculations must be made for each car costing more than £12,000 and for cars used partly for private motoring.)	3.14 £	3.15 £
• Other business plant and machinery	3.16 £	3.17 £
• Agricultural or Industrial Buildings Allowance (A separate calculation must be made for each block of expenditure.)	3.18 £	3.19 £
• Other capital allowances claimed (Separate calculations must be made.)	3.20 £	3.21 £
Total capital allowances/balancing charges	3.22 £	3.23 £

Income and expenses - annual turnover below £15,000

If your annual turnover is £15,000 or more, ignore boxes 3.24 to 3.26. Instead fill in Page SE2

If your annual turnover is below £15,000, fill in boxes 3.24 to 3.26 instead of Page SE2. Read the Notes, page SEN2.

Turnover, other business receipts and goods etc. taken for personal use (and balancing charges from box 3.23)	3.24 £
Expenses allowable for tax (including capital allowances from box 3.22)	3.25 £
Net profit (put figure in brackets if a loss)	3.26 £

You must now fill in Page SE3

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 3.29 to 3.64, include VAT?

3.27

or exclude VAT?

3.28

Sales/business income (turnover)

3.29

Disallowable expenses included in boxes 3.46 to 3.63

Total expenses

• Cost of sales	3.30 <input type="text"/>	3.46 <input type="text"/>
• Construction industry subcontractor costs	3.31 <input type="text"/>	3.47 <input type="text"/>
• Other direct costs	3.32 <input type="text"/>	3.48 <input type="text"/>

box 3.29 minus (boxes 3.46 + 3.47 + 3.48)

Gross profit/(loss)

3.49

Other income/profits

3.50

• Employee costs	3.33 <input type="text"/>	3.51 <input type="text"/>
• Premises costs	3.34 <input type="text"/>	3.52 <input type="text"/>
• Repairs	3.35 <input type="text"/>	3.53 <input type="text"/>
• General administrative expenses	3.36 <input type="text"/>	3.54 <input type="text"/>
• Motor expenses	3.37 <input type="text"/>	3.55 <input type="text"/>
• Travel and subsistence	3.38 <input type="text"/>	3.56 <input type="text"/>
• Advertising, promotion and entertainment	3.39 <input type="text"/>	3.57 <input type="text"/>
• Legal and professional costs	3.40 <input type="text"/>	3.58 <input type="text"/>
• Bad debts	3.41 <input type="text"/>	3.59 <input type="text"/>
• Interest	3.42 <input type="text"/>	3.60 <input type="text"/>
• Other finance charges	3.43 <input type="text"/>	3.61 <input type="text"/>
• Depreciation and loss/(profit) on sale	3.44 <input type="text"/>	3.62 <input type="text"/>
• Other expenses	3.45 <input type="text"/>	3.63 <input type="text"/>

Put the total of boxes 3.30 to 3.45 in box 3.66 below

Total expenses

total of boxes 3.51 to 3.63

3.64

Net profit/(loss)

boxes 3.49 + 3.50 minus 3.64

3.65

Tax adjustments to net profit or loss

• Disallowable expenses	boxes 3.30 to 3.45	3.66 <input type="text"/>
• Adjustments (apart from disallowable expenses) that increase profits. Examples are goods taken for personal use and amounts brought forward from an earlier year because of a claim under ESC B11 about compulsory slaughter of farm animals		3.67 <input type="text"/>
• Balancing charges (from box 3.23)		3.68 <input type="text"/>
Total additions to net profit (deduct from net loss)		3.69 <input type="text"/>
• Capital allowances (from box 3.22)		3.70 <input type="text"/>
• Deductions from net profit (add to net loss)		3.71 <input type="text"/>

boxes 3.66 + 3.67 + 3.68

3.69

boxes 3.70 + 3.71

3.72

boxes 3.65 + 3.69 minus 3.72

3.73

Net business profit for tax purposes (put figure in brackets if a loss)

Adjustments to arrive at taxable profit or loss

Basis period begins

3.74 / /

and ends

3.75 / /

Profit or loss of this account for tax purposes (box 3.26 or 3.73)

3.76 £

Adjustment to arrive at profit or loss for this basis period

3.77 £

• Overlap profit brought forward

3.78 £

• Deduct overlap relief used this year

3.79 £

• Overlap profit carried forward

3.80 £

Averaging for farmers and creators of literary or artistic works (see Notes, page SEN8, if you made a loss for 2001-02)

3.81 £

Adjustment on change of basis

3.82 £

Net profit for 2001-02 (if you made a loss, enter '0')

3.83 £

Allowable loss for 2001-02 (if you made a profit, enter '0')

3.84 £

• Loss offset against other income for 2001-02

3.85 £

• Loss to carry back

3.86 £

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

3.87 £

• Losses brought forward from earlier years

3.88 £

• Losses brought forward from earlier years used this year

3.89 £

Taxable profit after losses brought forward

box 3.83 minus box 3.89
3.90 £

• Any other business income (for example, Business Start-up Allowance received in 2001-02)

3.91 £

Total taxable profits from this business

box 3.90 + box 3.91
3.92 £

• Tick box 3.93 if the figure in box 3.92 is provisional

3.93

Class 4 National Insurance contributions

• Tick box 3.94 if exception or deferment applies

3.94

• Adjustments to profit chargeable to Class 4 National Insurance contributions

3.95 £

Class 4 National Insurance contributions due

3.96 £

Subcontractors in the construction industry

• Deductions made by contractors on account of tax (you must send your CIS25s to us)

3.97 £

Tax deducted from trading income

• Any tax deducted (excluding deductions made by contractors on account of tax) from trading income

3.98 £

Summary of balance sheet

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

Assets

● Plant, machinery and motor vehicles	3.99	£	
● Other fixed assets (premises, goodwill, investments etc.)	3.100	£	
● Stock and work-in-progress	3.101	£	
● Debtors/prepayments/other current assets	3.102	£	
● Bank/building society balances	3.103	£	
● Cash in hand	3.104	£	
			total of boxes 3.99 to 3.104
			3.105 £

Liabilities

● Trade creditors/accruals	3.106	£	
● Loans and overdrawn bank accounts	3.107	£	
● Other liabilities	3.108	£	
			total of boxes 3.106 to 3.108
			3.109 £

Net business assets (put the figure in brackets if you had net business liabilities)

box 3.105 minus 3.109
3.110 £

Represented by

Capital Account

● Balance at start of period*	3.111	£	
● Net profit/(loss)*	3.112	£	
● Capital introduced	3.113	£	
● Drawings	3.114	£	
● Balance at end of period*			total of boxes 3.111 to 3.113 minus box 3.114
			3.115 £

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

3.116 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.