


Name **Tax reference**

Fill in these boxes first

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

Business details

<p>Name of business</p> <p>3.1 <input type="text"/></p> <p>Address of business</p> <p>3.3 <input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p> <p style="text-align: right;">Postcode</p> <p><input type="text"/></p>	<p>Description of business</p> <p>3.2 <input type="text"/></p> <p>Accounting period - <i>read the Notes, page SEN2 before filling in these boxes</i></p> <p>Start 3.4 <input type="text"/> / <input type="text"/> / <input type="text"/></p> <p>End 3.5 <input type="text"/> / <input type="text"/> / <input type="text"/></p>
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- 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 2000 **3.7** / /
- Date of cessation if before 6 April 2003 **3.8** / /
- Tick box 3.9 if the special arrangements for certain trades apply - *read the Notes, pages SEN11 and SEN12* **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 costing more than £12,000 (A separate calculation must be made for each car.)	3.14 £ <input type="text"/>	3.15 £ <input type="text"/>
• Other business plant and machinery	3.16 £ <input type="text"/>	3.17 £ <input type="text"/>
• Agricultural or Industrial Buildings Allowance (A separate calculation must be made for each block of expenditure.)	3.18 £ <input type="text"/>	3.19 £ <input type="text"/>
• Other capital allowances claimed (Separate calculations must be made.)	3.20 £ <input type="text"/>	3.21 £ <input type="text"/>
Total capital allowances/balancing charges	3.22 £ <input type="text"/>	3.23 £ <input type="text"/>
• Tick box 3.22A if box 3.22 includes enhanced capital allowances for environmentally friendly expenditure	3.22A <input type="checkbox"/>	

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 including other business receipts and goods etc. taken for personal use (and balancing charges from box 3.23)	3.24 £ <input type="text"/>
• Expenses allowable for tax (including capital allowances from box 3.22)	3.25 £ <input type="text"/>
Net profit (put figure in brackets if a loss)	3.26 £ <input type="text"/>

box 3.24 minus box 3.25

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	3.66 <input type="text"/>	£	boxes 3.30 to 3.45
• 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"/>	£	boxes 3.66 + 3.67 + 3.68
• 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 3.70 + 3.71
Net business profit for tax purposes (put figure in brackets if a loss)	3.73 <input type="text"/>	£	boxes 3.65 + 3.69 minus 3.72

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 SEN9, if you made a loss for 2002-03)

3.81 £

Adjustment on change of basis

3.82 £

Net profit for 2002-03 (if you made a loss, enter '0')

3.83 £

Allowable loss for 2002-03 (if you made a profit, enter '0')

3.84 £

• Loss offset against other income for 2002-03

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 2002-03)

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 (please 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.