



| | |
|---|---------------------------------------|
| Name of trust or estate <input type="text"/> | Tax reference <input type="text"/> |
|---|---------------------------------------|

The notes tell you when you need to complete more than one set of 'Trust and Estate Trade' pages. You must complete a separate copy of these pages for each trade and for each set of accounts relating to the tax year. Box numbers 1.9, 1.82 and 1.94 to 1.96 are not used on these pages. To get notes and helpsheets that will help you fill in this form, go to www.gov.uk/self-assessment-tax-return-forms

Business details

| | |
|---|--|
| Name of business 1.1 <input type="text"/> | Description of business 1.2 <input type="text"/> |
| Address of business 1.3 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Postcode <input type="text"/> | Accounting period Please read the notes before filling in these boxes. Start 1.4 <input type="text"/> / <input type="text"/> / <input type="text"/> End 1.5 <input type="text"/> / <input type="text"/> / <input type="text"/> |
| Tick box 1.6 if the details in boxes 1.1 or 1.3 have changed since the last Trust and Estate Tax Return 1.6 <input type="checkbox"/> | Tick box 1.10 if you entered details for all relevant accounting periods on last year's Trust and Estate Tax Return and boxes 1.14 to 1.73 and 1.99 to 1.115 will be blank 1.10 <input type="checkbox"/> |
| 1.7Q Did this business start after 5 April, if Yes fill in box 1.7 No <input type="checkbox"/> Yes <input type="checkbox"/> | Tick box 1.11 if the accounts do not cover the period from the last accounting date (explain why in the 'Additional information' box, box 1.116 on page TT 4) 1.11 <input type="checkbox"/> |
| Date started if after 5 April 2025 1.7 <input type="text"/> / <input type="text"/> / <input type="text"/> | Boxes 1.12 and 1.13 are not in use |
| 1.8Q Did this business cease after 5 April 2025, but before 6 April, if Yes fill in box 1.8 No <input type="checkbox"/> Yes <input type="checkbox"/> | Tick box 1.13A if you've used traditional accounting rather than cash basis to calculate your income and expenses 1.13A <input type="checkbox"/> |
| Date ceased if before 6 April 2026 1.8 <input type="text"/> / <input type="text"/> / <input type="text"/> | |

Capital allowances and balancing charges

| | Capital allowances | Balancing charges |
|--|--|--|
| Capital allowances at 18% on equipment including cars with lower CO2 emissions | 1.14 £ <input type="text"/> | 1.15 £ <input type="text"/> |
| Capital allowances at 6% on equipment including cars with higher CO2 emissions | 1.16 £ <input type="text"/> | 1.17 £ <input type="text"/> |
| Electric charge-point allowance | 1.18 £ <input type="text"/> | Box 1.19 is not in use |
| The Structures and Buildings Allowance | 1.18A £ <input type="text"/> | |
| Freeports and Investment Zones Structures and Buildings Allowance | 1.18B £ <input type="text"/> | |
| Zero-emission car allowance | 1.18C £ <input type="text"/> | |
| 100%, enhanced and other capital allowances | 1.20 £ <input type="text"/> | 1.21 £ <input type="text"/> |
| Total capital allowances/balancing charges | total of column above 1.22 £ <input type="text"/> | total of column above 1.23 £ <input type="text"/> |

Income and expenses

If the annual turnover was £90,000 or more, ignore boxes 1.24 to 1.26. Instead, fill in page TT 2.

If the annual turnover was below £90,000, fill in boxes 1.24 to 1.26 instead of page TT 2. Please read the notes.

| | |
|---|--|
| Turnover including other business receipts and goods taken for personal use and balancing charges from box 1.23 | 1.24 £ <input type="text"/> |
| Expenses allowable for tax including capital allowances from box 1.22 | 1.25 £ <input type="text"/> |
| Net profit (put figure in brackets if a loss) | box 1.24 minus box 1.25 1.26 £ <input type="text"/> |

Income and expenses continued

You must fill in this page if the annual turnover was £90,000 or more – read the notes.

| | | | | | |
|--|--|---|-----------------------|---|--|
| If the trust or estate was registered for VAT, do the figures in boxes 1.29 to 1.64 include VAT? | | 1.27 <input type="text"/> | or exclude VAT? | 1.28 <input type="text"/> | Sales/business income (turnover) |
| | | | | | 1.29 £ <input type="text"/> |
| | | Disallowable expenses included in boxes 1.46 to 1.63 | Total expenses | | |
| Cost of sales | | 1.30 £ <input type="text"/> | | 1.46 £ <input type="text"/> | |
| Construction industry subcontractor costs | | 1.31 £ <input type="text"/> | | 1.47 £ <input type="text"/> | |
| Other direct costs | | 1.32 £ <input type="text"/> | | 1.48 £ <input type="text"/> | |
| | | | | Gross profit/(loss) | box 1.29 minus (boxes 1.46 + 1.47 + 1.48) 1.49 £ <input type="text"/> |
| | | | | Other income/profits – read the notes | 1.50 £ <input type="text"/> |
| Employee costs | | 1.33 £ <input type="text"/> | | 1.51 £ <input type="text"/> | |
| Premises costs | | 1.34 £ <input type="text"/> | | 1.52 £ <input type="text"/> | |
| Repairs | | 1.35 £ <input type="text"/> | | 1.53 £ <input type="text"/> | |
| General administrative expenses | | 1.36 £ <input type="text"/> | | 1.54 £ <input type="text"/> | |
| Motor expenses | | 1.37 £ <input type="text"/> | | 1.55 £ <input type="text"/> | |
| Travel and subsistence | | 1.38 £ <input type="text"/> | | 1.56 £ <input type="text"/> | |
| Advertising, promotion and entertainment | | 1.39 £ <input type="text"/> | | 1.57 £ <input type="text"/> | |
| Legal and professional costs | | 1.40 £ <input type="text"/> | | 1.58 £ <input type="text"/> | |
| Bad debts | | 1.41 £ <input type="text"/> | | 1.59 £ <input type="text"/> | |
| Interest and alternative finance payments | | 1.42 £ <input type="text"/> | | 1.60 £ <input type="text"/> | |
| Other finance charges | | 1.43 £ <input type="text"/> | | 1.61 £ <input type="text"/> | |
| Depreciation and loss/(profit) on sale | | 1.44 £ <input type="text"/> | | 1.62 £ <input type="text"/> | |
| Other expenses | | 1.45 £ <input type="text"/> | | 1.63 £ <input type="text"/> | |
| | | Put the total of boxes 1.30 to 1.45 in box 1.66 below | | Total expenses | total of boxes 1.51 to 1.63 1.64 £ <input type="text"/> |
| | | | | Net profit/(loss) | boxes 1.49 + 1.50 minus 1.64 1.65 £ <input type="text"/> |

Tax adjustments to net profit or loss

| | | | |
|---|--|---|---|
| Disallowable expenses | | boxes 1.30 to 1.45 1.66 £ <input type="text"/> | |
| Goods taken for personal use and other adjustments (apart from disallowable expenses) that increase profits | | 1.67 £ <input type="text"/> | |
| Balancing charges (from box 1.23) | | 1.68 £ <input type="text"/> | |
| Total additions to net profit (deduct from net loss) | | | boxes 1.66 + 1.67 + 1.68 1.69 £ <input type="text"/> |
| Capital allowances (from box 1.22) | | 1.70 £ <input type="text"/> | |
| Deductions from net profit (add to net loss) | | 1.71 £ <input type="text"/> | |
| Net business profit for tax purposes (put figure in brackets if a loss) | | | boxes 1.70 + 1.71 boxes 1.65 + 1.69 minus 1.72 1.72 £ <input type="text"/> 1.73 £ <input type="text"/> |

You must fill in all boxes on this page that apply to the trust or estate.

Adjustments to arrive at taxable profit or loss

If you're an exempt unauthorised unit trust customer please enter your basis period start and end date in the format DD/MM/YYYY in the 'Additional information' box, box 1.116, on page TT 4.

Boxes 1.74 and 1.75 are not in use

Profit or loss of this account for tax purposes (box 1.26 or box 1.73)

1.76 £

Adjustment to arrive at profit or loss for the tax year

1.77 £

Boxes 1.78, 1.79 and 1.80 are not in use

Averaging for farmers and creators of literary or artistic works
(read the notes if you made a loss for 2025–26)

1.81 £

Net profit for 2025–26 (if a loss, enter 0)

1.83 £

Allowable loss for 2025–26 (if a profit, enter 0)

1.84 £

Boxes 1.84A and 1.84B are not in use

Spread of the transition profit treated as arising in this tax year

1.84C £

Loss brought forward from earlier years set off against this year's spread
of the transition profit (up to the amount in box 1.84C)

1.84D £

Loss offset against other income for 2025–26

1.85 £

Loss – calculate relief by reference to earlier years

1.86 £

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

1.87 £

Losses brought forward from earlier years

1.88 £

Losses brought forward from earlier years set off against this year's net profit

1.89 £

Taxable profit after losses brought forward (do not include the amount in box 1.84C)

1.90 £

Any other business income

1.91 £

Total taxable profits from this business

boxes 1.90 + 1.91
1.92 £

Tick box 1.93 if the figure in box 1.92 is provisional

1.93

Subcontractors in the construction industry

Deductions on payment and deduction statements from contractors
– construction industry subcontractors only

1.97 £

Tax taken off trading income

Any tax taken off trading income (excluding deductions made by contractors on account of tax)

1.98 £

Summary of balance sheet

Leave these boxes blank if there is no balance sheet.

| | | | | |
|--|--|-------|---|--|
| Assets | Plant, machinery and motor vehicles | 1.99 | £ | |
| | Other fixed assets for example, premises or goodwill investments | 1.100 | £ | |
| | Stock and work in progress | 1.101 | £ | |
| | Debtors/prepayments/other current assets | 1.102 | £ | |
| | Bank/building society balances | 1.103 | £ | |
| | Cash in hand | 1.104 | £ | |
| | | | | total of boxes 1.99 to 1.104 |
| | | | | 1.105 £ |
| Liabilities | Trade creditors/accruals | 1.106 | £ | |
| | Loans and overdrawn bank accounts | 1.107 | £ | |
| | Other liabilities | 1.108 | £ | |
| | | | | total of boxes 1.106 to 1.108 |
| | | | | 1.109 £ |
| Net business assets (put the figure in brackets if there were net business liabilities) | | | | box 1.105 minus box 1.109 |
| | | | | 1.110 £ |
| Represented by | | | | |
| Capital account | | | | |
| | Balance at start of period* | 1.111 | £ | |
| | Net profit/(loss)* | 1.112 | £ | |
| | Capital introduced | 1.113 | £ | |
| | Drawings | 1.114 | £ | |
| | | | | total of boxes 1.111 to 1.113 minus box 1.114 |
| | Balance at end of period* | | | 1.115 £ |
| * If the capital account is overdrawn, or the business made a net loss, show the figure in brackets. | | | | |
| 1.116 | Additional information | | | |

Now fill in any other supplementary pages that apply to you.
Otherwise, go back to page 4 of the Trust and Estate Tax Return and finish filling it in.