





<div style="text-align: center;"> <span style="font-size: 2em;">↓ ↓</span> SA103 ( Full &amp; Short ) and/or SA200 ( Short ) BUSINESS DETAILS ONLY <span style="font-size: 2em;">↓ ↓</span> </div>					
07/08 Tax Year [06/04/07 to 05/04/08]					
Please note here that information entered here need only be entered once, except where changes arise, eg winding up the business during the current trading year or Registering for VAT. Information provided here will be provided for both SA103 (SHORT), SA200 (SHORT) and SA103 (FULL) - some of which are mandatory for all of them. You will be expected to answer all the boxes, and fill in as appropriate. If any of the boxes are not relevant please leave them blank. If a * appears to the right of the Details entry box this indicates that the box is mandatory (ie must be filled in) if the information is available:					
Box Ref:	(F) Full (S) Short	Business Detail Description Requirement	→	Details	M A N D A T O R Y
		FULL NAME	→		*
		UNIQUE TAX REFERENCE (UTR)	→		*
Box 1		NAME OF BUSINESS	→		*
Box 2		DESCRIPTION of BUSINESS - Line 1	→		*
		DESCRIPTION of BUSINESS - Line 2			
		DESCRIPTION of BUSINESS - Line 3			
Box 3		BUSINESS ADDRESS - LINE 1	→		*
		BUSINESS ADDRESS - LINE 2	→		*
		BUSINESS ADDRESS - LINE 3	→		*

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References

	A	B	C	D	E	F	G	H	I	J		
1				<b>DIRECT SALES COSTS (RAW MATERIALS ETC.)</b>								
2				<b>07/08 Tax Year [06/04/07 to 05/04/08]</b>								
3				Direct sales costs such as raw materials that you purchase to produce the commodity (goods), or to provide the work or service that you are providing on a daily basis to your customers should be recorded here, but <b>NOT</b> Capital Asset Purchases which should be recorded on the 'Capital Allowances' page.								
4				If one of the following self-employed professions - Taxi Driver, Haulage Driver, Courier, Driving Instructor or Mini-Cab Driver, or any other self-employed driving job, then record all petrol purchases here as these are regarded as your main DIRECT COSTS for these professions.								
5				<b>Please do not alter or remove this row as it includes validation for the above:</b>								
6				If your turnover is £64,000 or more you will have to keep VAT records as well, which means all your Business Purchases and running expenses will have an additional VAT charge included in the total (currently 17.5%). If this applies enter the total amounts (inclusive of VAT) in the Total Amount column and change the default value of N in the Vatable Y/N column to a Y for YES. The VAT amount will be worked out and automatically entered in the VAT Amount Paid Over Column. This will then be used to work out any VAT liability that you have, offset against any VAT charged to your customers.								
7				NOTE HERE that if you paying FLAT RATE VAT that you do not need to worry about VAT calculations for INPUT VAT purposes as these do not apply. The reduced VAT as applied through the FLAT RATE Scheme accommodates what you would have claimed back through business purchases. If applying the FLAT RATE VAT SCHEME please ignore the Vatable Y/N column and leave as the default N for NO.								
8		<b>Invoice/Receipt Reference:</b>	<b>Date</b>	<b>Direct Sales Cost Purchase Description:</b>	<b>Business %</b>	<b>Total Amount</b>	<b>Business Claim</b>	<b>Vatable Y/N</b>	<b>VAT %</b>	<b>VAT Amount Paid Over</b>		
9		↓	↓	↓	↓	↓		17.50%				
10					100%	£0.00	£0.00	N	17.50%	£0.00		
11					100%	£0.00	£0.00	N	17.50%	£0.00		
12					100%	£0.00	£0.00	N	17.50%	£0.00		
13					100%	£0.00	£0.00	N	17.50%	£0.00		
14					100%	£0.00	£0.00	N	17.50%	£0.00		
15					100%	£0.00	£0.00	N	17.50%	£0.00		
16					100%	£0.00	£0.00	N	17.50%	£0.00		
17					100%	£0.00	£0.00	N	17.50%	£0.00		