

| BUSINESS VEHICLE EXPENSES   |      |                        |            |                                       |                |             |        |                      |            |
|---|------|------------------------|------------|---------------------------------------|----------------|-------------|--------|----------------------|------------|
| Main Menu   |      | Vehicle Expenses       |            | 07/08 Tax Year [06/04/07 to 05/04/08] |                |             | Help   |                      | References |
| SELF-EMPLOYMENT BUSINESS VEHICLE EXPENSE ONLY:  |      |                        |            |                                       |                |             |        |                      |            |
| NOTE 1  |      |                        |            | NOTE 2                                |                |             |        |                      |            |
| <b>OPTION 1 Business Vehicle Expenses ( 100% Exclusive to the business)</b>   |      |                        |            |                                       |                |             |        |                      |            |
| If one of the following self-employed professions - Taxi Driver, Haulage Driver, Courier, Driving Instructor or Mini-Cab Driver then <b>DO NOT</b> record petrol purchases here. They must be recorded in/on the <b>DIRECT COSTS</b> page. All other vehicle expenses should be recorded here as normal.  |      |                        |            |                                       |                |             |        |                      |            |
| NOTE HERE that if you paying <b>FLAT RATE VAT</b> that you do not need to worry about VAT calculations for <b>INPUT VAT</b> purposes as these <b>do not apply</b> . The reduced VAT as applied through the <b>FLAT RATE</b> Scheme accommodates what you would have claimed back through business purchases. If applying the <b>FLAT RATE VAT SCHEME</b> please ignore the <b>VARIABLE Y/N</b> column and leave as the default <b>N</b> for <b>NO</b> . |      |                        |            |                                       |                |             |        |                      |            |
| Invoice/Receipt Reference:  | Date | Description of Expense | Business % | Total Amount                          | Business Claim | Vatable Y/N | VAT %  | VAT Amount Paid Over |            |
| ↓   | ↓    | ↓                      |            | ↓                                     |                | 17.50%      | ↓      |                      |            |
|   |      |                        | 100.0%     | £0.00                                 | £0.00          | N           | 17.50% | £0.00                |            |
|   |      |                        | 100.0%     | £0.00                                 | £0.00          | N           | 17.50% | £0.00                |            |
|   |      |                        | 100.0%     | £0.00                                 | £0.00          | N           | 17.50% | £0.00                |            |
|   |      |                        | 100.0%     | £0.00                                 | £0.00          | N           | 17.50% | £0.00                |            |
|   |      |                        | 100.0%     | £0.00                                 | £0.00          | N           | 17.50% | £0.00                |            |
|   |      |                        | 100.0%     | £0.00                                 | £0.00          | N           | 17.50% | £0.00                |            |
|   |      |                        | 100.0%     | £0.00                                 | £0.00          | N           | 17.50% | £0.00                |            |
|   |      |                        | 100.0%     | £0.00                                 | £0.00          | N           | 17.50% | £0.00                |            |
|   |      |                        | 100.0%     | £0.00                                 | £0.00          | N           | 17.50% | £0.00                |            |
|   |      |                        | 100.0%     | £0.00                                 | £0.00          | N           | 0.00%  | £0.00                |            |
|   |      |                        | 100.0%     | £0.00                                 | £0.00          | N           | 17.50% | £0.00                |            |
|   |      |                        | 100.0%     | £0.00                                 | £0.00          | N           | 17.50% | £0.00                |            |

