

**PART-TIME SELF-EMPLOYED**

I.D. Number										Type of Business								
Name & Surname																		
Address																		
										P.E. No.								
										VAT No.								

**PROFIT AND LOSS ACCOUNT FOR YEAR \_\_\_\_\_**

TURNOVER		1	
OPENING STOCK	2		
PURCHASES	3		
Total of boxes 2 and 3	4		
CLOSING STOCK	5		
COST OF SALES - Deduct box 5 from box 4	6		
GROSS PROFIT - Deduct box 6 from box 1	7		

**Expenses**

General and administrative expenses	8	
Rental	9	
Water and Electricity	10	
Telephone and Communications	11	
Transport Expenses	12	
Capital allowances	13	
Repairs and Maintenance	14	
Interest and bank charges	15	
Other expenses	16	
TOTAL EXPENSES - Total of boxes 8 to 16	17	
NET PROFIT - Deduct box 17 from box 7	18	

**TAX ON PART-TIME SELF EMPLOYMENT DUE FOR THE YEAR**

15% of amount in Box 18 - up to a maximum of €1,800	19	
---	----	--

Signature		Date	
I am paying cash/cheque number	drawn on bank	the sum of	

**Payment is to be made by not later than 30th June of the following year**

The Inland Revenue Department uses the information provided, to process this form in accordance with the Income Tax Acts and subsidiary legislation. We may check information provided by you, or information about you provided by a third party, with other information held by us. We will not disclose information about you to anyone outside the Inland Revenue Department unless permitted by law. The Inland Revenue Department treats your personal information in accordance with the Data Protection Act 2001 (Cap 440) to protect your privacy. Any queries may be addressed to the Data Controller, Inland Revenue Department, Floriana FRN 0170

