



**Brayan & Spencer Associates**  
whatever business you are in we provide the ...finishing touches

## **Non VAT Registered Trader/ Landlord**

<b>Accounts and Basic Income Tax Return</b>	<b>Gross Income or Gross Expenditure whichever is greater</b>	<b>Up to 15,000</b>	<b>15,000 - 56,000</b>	<b>-</b>
	<b>Annual Cost £</b>	<b>£ 550</b>	<b>£ 1000</b>	
	<b>Equivalent Cost Per Day</b>	<b>£ 1.50</b>	<b>£ 2.74</b>	