



Use these notes to help you fill in the Partnership (short) pages of your tax return

These notes will help you to fill in your tax return. It will also help if you have a copy of the Partnership Tax Return, which includes a summary of your earnings on the Partnership Statement.

Complete a Partnership page for each partnership of which you were a member and for each partnership business. Where more than one partnership statement is received from the same partnership, you must report each partnership statement on a separate partnership page.

Changing between self-employment and partnership

Do not fill in boxes 3 and 4 if you changed from self-employment to partnership, or partnership to self-employment, between 6 April 2021 and 5 April 2022.

If any part of the accounting period is within your basis period, to work out your profit or loss, fill in the 'Partnership (short)' pages using:

- details from the Partnership Statement
- boxes 9 to 32 in the 'Self-employment (short)' pages or boxes 15 to 76 in the 'Self-employment (full)' pages

If no part of the accounting period is within your basis period, do not fill in the 'Partnership' pages.

Your name and Unique Taxpayer Reference

If you printed a copy of the 'Partnership (short)' pages from the website, fill in your name and Unique Taxpayer Reference (UTR) in the boxes at the top of the form. You'll find your UTR on the Partnership Statement.

Partnership details

Box 1 Partnership reference number

Put the tax reference number of the partnership in the box. If you're a partner in a foreign partnership, put your own UTR in box 1.

Box 3 If you became a partner after 5 April 2021, enter the date you joined the partnership

If you became a partner between 6 April 2021 and 5 April 2022, put the date you joined in box 3. If you have not already registered as a partner for Self-Assessment and Class 2 National Insurance contributions (NICs), you must do so now.

i For more information, go to www.gov.uk/register-for-self-assessment/self-employed

Box 4 If you left the partnership after 5 April 2021 and before 6 April 2022, enter the date you left

If you stopped being a partner before 6 April 2022, put the date in box 4. Tell us as soon as possible so you do not pay too much tax or Class 2 NICs.

i For more information, go to www.gov.uk/stop-being-self-employed

Box 5 Cash basis

Put 'X' in box 5 if there's an 'X' in box 3.9 of the Partnership Tax Return.

i For more information about cash basis, go to www.gov.uk/simpler-income-tax-cash-basis

Your share of the partnership's trading or professional profits

For help to calculate your taxable profits, work out your basis period or overlap relief, go to www.gov.uk and search for 'HS222'.

Boxes 6 and 7 Basis period

You pay tax on the profits of your basis period for the tax year. When you've been in business for a couple of years, your basis period is the same as the accounting period. Put in box 6 the date on which your basis period started and put in box 7 the date on which it ended.

If your business began between 6 April 2021 and 5 April 2022

Your basis period begins on the date you started in business and ends on 5 April 2022.

If your business began between 6 April 2020 and 5 April 2021

If the accounting date in the period 6 April 2021 to 5 April 2022 is:

- more than 12 months after the date your business began, your basis period is the 12 months to that accounting date
- less than 12 months after the date you started in business, your basis period is the 12 months beginning on the date you started

If there is no accounting date in the period 6 April 2021 to 5 April 2022, your basis period is 6 April 2021 to 5 April 2022.

Ceasing in business

If your business ended between 6 April 2021 and 5 April 2022

Your basis period begins on the day after your basis period for the 2020 to 2021 tax year ended, and ends on the day your business ended.

Boxes 8 and 9 Your share of the partnership's profit or loss and the basis period adjustment

If your basis period is the same as the partnership's accounting period, copy the figure from box 11 or 12 on your Partnership Statement and put it in box 8. If you made a loss, put a minus sign in the shaded box in front of your figure. Do not fill in box 9.

If your basis period is not the same as the partnership's accounting period, you'll need to work out the profit or loss for the 2021 to 2022 tax year. Copy the figure from box 11 or 12 on your Partnership Statement and put it in box 8. You'll also need to put the adjustment in box 9.

If you are disputing your share of the partnership's profit or loss, still copy it to box 8 and make a referral to the Tribunal Service to determine the definitive figure to be used.

You must also notify both the nominated partner (the partner nominated by the partnership to submit the partnership return) and HMRC that you've made this application to the tribunal. HMRC suggests that before making a referral to the Tribunal Service you try to resolve the issue by contacting the nominated partner responsible for completing the partnership statement.

i For more help working out your taxable profits and adjustments, go to www.gov.uk and search for 'HS222'.

Example

James and Sue have been partners for 5 years and prepare their partnership accounts to 30 September each year.

Amir joined the partnership on 1 July 2021. His share of the partnership profit is:

- period to 30 September 2021 £15,000
- year ended 30 September 2022 £60,000

Amir's basis period for the 2021 to 2022 tax year is 1 July 2021 to 5 April 2022. He works out his profits as follows:

- 1 July 2021 to 30 September 2021 £15,000
- 1 October 2021 to 5 April 2022
(6/12 x £60,000) £30,000

Amir will put £15,000 in box 8 and £30,000 in box 9.

If you include provisional figures, put an 'X' in box 20 on page TR 8 of your tax return and tell us in 'Any other information' on page TR 7 why you've used provisional amounts and when you expect to give us the final figures.

Box 9.1 Self-Employment Income Support Scheme grant received in the year to 5 April 2022

If you received any payments under the Self-Employment Income Support Scheme (SEISS), only include in box 9.1 the amount you were entitled to.

If the partners agreed that you were required to account for a payment that you received under the SEISS to the partnership, do not include that amount here. Your share of that payment will be included in the amount entered in box 8 (from box 11 or box 12 on your Partnership Statement).

If you have received an assessment issued by an officer of HMRC for a SEISS grant incorrectly claimed, only include in box 9.1 the amount you retained.

Do not include in box 9.1 the amount of any sum that has been assessed which results in the repayment of a SEISS grant that you were not entitled to.

Include in box 9.1 the amount you were entitled to regardless of the dates your books or accounts start and are made up to (in boxes 6 and 7).

If the amount you were entitled to and received relates to multiple partnerships, or this partnership and one or more self-employments, only include the amount relating to this partnership.

Apportion the payment between the partnerships, or this partnership and any self-employments on a just and reasonable basis. The total of all apportioned amounts should equal the total amount of SEISS grant you were entitled to and received.

Example

Sam is a partner in a partnership and is also a self-employed hairdresser. She receives a SEISS grant of £4,000, 75% of which she works out relates to this partnership. She includes £3,000 in box 9.1 and £1,000 in the SEISS box on the 'Self-employment' page.

If you received a SEISS grant that you were not entitled to and have not voluntarily paid it back to HMRC or you have not received an assessment issued by an officer of HMRC in respect of the incorrectly claimed payment, put the incorrectly claimed amount on page TR 5 of the main tax return SA100.

Box 10 Adjustment for change of accounting practice

Copy the figure from box 11A on the Partnership Statement. An adjustment on leaving cash basis is spread over 6 tax years - one sixth of the adjustment income is charged to tax each year. You can elect to accelerate the tax charge on this adjustment income.

Box 11 Averaging adjustment

If your averaging claim changes your profit, put the amount of the change in box 11. If the claim reduces your taxable profit, put a minus sign in the shaded box.

 For information on farmers and market gardeners, go to www.gov.uk and search for 'HS224.'

Box 12 Foreign tax claimed as a deduction

You can claim for the foreign tax you've already paid on your income as long as you're not claiming Foreign Tax Credit Relief. You cannot claim both.

 For more information on Foreign Tax Credit Relief, go to www.gov.uk and search for 'HS263'.

Box 13 Overlap relief used this year

You can claim overlap relief if you have overlap profits and in the 2021 to 2022 tax year:

- you stopped being a partner
- the partnership was sold or closed down
- the partnership's accounting date changed and your basis period is more than 12 months

Box 14 Overlap profit carried forward

This is any overlap profit you have from earlier years plus any new overlap profits in the 2021 to 2022 tax year, minus any relief you used this year.

Box 16 Adjusted profit for 2021-22

Use the working sheet on page SPN 5 of these notes to work out your adjusted profit. If you've made a loss, put '0' in box 16 and put the amount of the loss in box 21.

Box 17 Losses brought forward from earlier years set off against this year's profit

If you made a loss in the 2020 to 2021 tax year or earlier tax years put the amount in box 17. This must not be more than the amount in box 16.

Box 18 Taxable profits after losses brought forward

Use the working sheet on page SPN 5 of these notes to work out the taxable profit. If you had a profit, put the figure from box K in box 18.

Box 19 Any other business income not included in the partnership accounts

This is income paid to you, not the partnership, such as professional income received in a personal capacity. This may include coronavirus support scheme payments received as an individual, such as a self-isolation support scheme payment.

Do not include payments from the Self-Employment Income Support Scheme in this box (see box 9.1).

 For information about coronavirus support schemes, go to www.gov.uk/guidance/reporting-coronavirus-covid-19-grants-and-support-payments

Box 20 Your share of total taxable profits from the partnership's business for 2021-22

Use the working sheet on page SPN 5 of these notes to work out your share of the total taxable profit. If you had a profit, put the figure from box M in box 20.

Your share of the partnership's trading or professional losses

You may be able to claim tax relief for your share of any partnership losses.

If you've already made a claim for your loss in the 2021 to 2022 tax year, include the loss in boxes 22 to 24 and give us the details in 'Any other information' on page TR 7 of your tax return.

i For information on losses, go to www.gov.uk and search for 'HS227'.

Box 21 Adjusted loss for 2021–22

Use the working sheet on page SPN 5 of these notes to work out if you had an adjusted loss for the 2021 to 2022 tax year.

Box 22 Loss from this tax year set off against other income for 2021–22

Only put a loss for this tax year in box 22. The amount of tax relief you can claim against your total income each year is limited to the greater of £50,000 or 25% of your adjusted total income.

If the loss is more than your income (or your income is nil), put your income amount (or nil) in box 22. You can claim the balance of your loss against any capital gains for the 2021 to 2022 tax year, or fill in box 23 or 24.

The time limit for claiming is 31 January 2024. Do not complete this box if you use cash basis.

i For more information on the limit on Income Tax reliefs, go to www.gov.uk and search for 'HS204'.

Box 23 Loss to be carried back to previous year(s) and set off against income (or capital gains)

You can carry losses back to use against:

- income for the 2020 to 2021 tax year – if your loss is more than the income you can use the remaining loss against the 2020 to 2021 tax year capital gains – do not make this claim if you use cash basis
- income of the 3 previous tax years – start with the earliest year – only make this claim if your business began after 5 April 2018 – do not make this claim if you use cash basis
- profits of this business in the 2021 to 2022 tax year and 3 previous tax years – start with the latest year – only make this claim if your business ceased in the 2021 to 2022 tax year – your claim is for the losses in the final 12 months of the business (terminal loss relief)

- profit of the same business in the previous 3 tax years – the total amount of loss that can be carried back to the 2019 to 2020 and 2018 to 2019 tax years is restricted to a total of £2 million across both tax years (this restriction does not apply to the 2020 to 2021 tax year); start with the latest year

You'll also need to give us details of the amount claimed for each year in 'Any other information' on page TR 7 of your tax return.

If you use cash basis you can only claim for terminal loss relief.

The time limit for claiming is 31 January 2024.

i For more information on terminal losses, go to www.gov.uk and search for 'HS222'.

Box 24 Total loss to carry forward after all other set-offs

You can carry your loss forward to set against any future profits from the same business. If you had any losses from earlier years that you've not already used up, include them in box 24.

The time limit for claiming is 5 April 2026.

Class 2 and Class 4 National Insurance contributions

Box 25 If your total profits for 2021 to 2022 are less than £6,515 and you choose to pay Class 2 NICs voluntarily, put 'X' in the box

If your taxable profits are £6,515 or more, you pay Class 2 NICs (£3.05 a week). If your profits are less than £6,515 or you made a loss, you can pay Class 2 NICs voluntarily to protect your State Pension and certain benefits. You must already be registered as a partner for self-employment and Class 2 NICs to do this.

If you're registered for Self Assessment but not as self-employed, go to www.gov.uk/register-for-self-assessment/self-employed

If you're employed and self-employed, you may be able to pay a lower amount of Class 2 NICs depending on the amount of Class 1 National Insurance you pay from your wages. For more information, go to www.gov.uk/national-insurance/how-much-you-pay

Put an 'X' in box 25 if you want to pay Class 2 NICs voluntarily. You cannot change your mind after you've paid.

You cannot pay Class 2 NICs voluntarily through Self Assessment after 31 January 2023.

i For more information, go to www.gov.uk/voluntary-national-insurance-contributions

Box 26 If you're exempt from paying Class 4 NICs

You do not have to pay Class 4 NICs if you:

- reached State Pension age on or before 6 April 2021
- were aged under 16, on 6 April 2021
- not resident in the UK for tax purposes during the 2021 to 2022 tax year

Only put an 'X' in box 26 if you're exempt.

i To find out your State Pension age, go to www.gov.uk/calculate-state-pension

Box 27 Adjustment to profits chargeable to Class 4 NICs

Some adjustments can reduce the amount of Class 4 National Insurance contributions you have to pay. Put in box 27, the amount of any:

- adjustments for changes in accounting practice
- losses from earlier years
- employment earnings included in your profits
- income which is disregarded for Class 4 NICs purposes, such as receipt of self-isolation support payments due to coronavirus

i For more information on Class 4 National Insurance contributions adjustments, go to www.gov.uk and search for 'HS220'.

i For more information on self-isolation support payments, go to www.gov.uk/guidance/how-to-report-self-isolation-support-payments

Your share of the partnership's tax paid and deductions

Boxes 30 and 31

Use your Partnership Statement and copy the:

- box 24 figure to box 30
- box 24A figure to box 31

More help if you need it

To get copies of any tax return forms or helpsheets, go to www.gov.uk/taxreturnforms

You can phone the Self Assessment Helpline on 0300 200 3310 for help with your tax return.

Working sheet

Profit or loss box 8
(show loss as a negative) **A** £

Add
Positive adjustment box 9 **B** £

SEISS grant box 9.1 **BB** £

Total A + B + BB **C** £

Minus
Negative adjustment box 9 £

Foreign tax box 12 £

Overlap Relief box 13 £ = **D** £

Total box C minus box D **E** £

If box E is positive

Box 10 **F** £

Add
Positive adjustment box 11 **G** £

Or minus
Negative adjustment box 11 **H** £

Adjusted profit - copy to box 16
(add boxes E, F plus box G or minus box H) **I** £

Minus
Box 17 - up to amount in box I **J** £

Total box I minus box J **K** £

Add
Box 19 **L** £

Total - copy to box 20
(add boxes K and L) **M** £

If box E is a loss or zero

Copy box E to box 21 as a positive figure.
Do not include the minus sign in box 21.

We have a range of services for disabled people. These include guidance in Braille, audio and large print. Most of our forms are also available in large print. Please contact our helplines for more information.

These notes are for guidance only and reflect the position at the time of writing. They do not affect the right of appeal.