



## Partnership business and investment income

Answer Questions 1 to 6 on this page and Question 7 on page 8 to check that you have the pages you need to make a complete return of partnership income and related information for the year ended 5 April 2025. If you answer 'Yes', you must make sure that you have the right pages and then fill in the relevant boxes. If not, go to the next question.

To get the appropriate supplementary pages and notes that will help you fill in this form, go to [www.gov.uk/taxreturnforms](http://www.gov.uk/taxreturnforms)

Check to make sure that you have the right supplementary pages (including the Partnership Savings pages – see Question 7) and then tick the box below.

<b>Q1</b>	Did the partnership receive any rent or other income from UK property (read the Partnership Tax Return Guide if you've furnished holiday lettings)?	Yes <input type="checkbox"/>	<b>UK property</b> <input type="checkbox"/>
<b>Q2</b>	Did the partnership have any foreign income?	Yes <input type="checkbox"/>	<b>Foreign</b> <input type="checkbox"/>
<b>Q3</b>	Did the partnership business include a trade or profession at any time between 6 April 2024 and 5 April 2025?	Yes <input type="checkbox"/>	If yes, complete boxes 3.1 to 3.117 on pages 2 to 5 as appropriate.
<b>Q4</b>	Did the partnership dispose of any chargeable assets?	Yes <input type="checkbox"/>	<b>Chargeable assets</b> <input type="checkbox"/>
<b>Q5</b>	During the return period has the partnership included any member who is:		If yes, read the Partnership Tax Return Guide about filling in the Partnership Statement, go to <a href="http://www.gov.uk/taxreturnforms">www.gov.uk/taxreturnforms</a>
	• a company	Yes <input type="checkbox"/>	
	• not resident in the UK	Yes <input type="checkbox"/>	
	• a partner in a business controlled and managed abroad and who is not domiciled in the UK or is not ordinarily resident in the UK?	Yes <input type="checkbox"/>	If yes, read the Partnership Tax Return Guide.
<b>Q6</b>	Are you completing this tax return on behalf of a European Economic Interest Grouping (EEIG)?	Yes <input type="checkbox"/>	If yes, read the Partnership Tax Return Guide.
<b>Q6.1</b>	During the return period, did the partnership export goods and or services to individuals, enterprises or other organisations outside the UK?		If yes, read the Partnership Tax Return Guide.
	• goods	Yes <input type="checkbox"/>	
	• services	Yes <input type="checkbox"/>	
	• neither	Yes <input type="checkbox"/>	

## Trading and professional income

You have to fill in a set of boxes for each trade carried on by the partnership and you may have to fill in a separate set if partnership accounts were made up to more than one date in the year ended 5 April 2025. Check the rules in the Partnership Tax Return Guide.

<b>Partnership details</b>		Accounting period – read the Partnership Tax Return Guide, go to <a href="http://www.gov.uk/taxreturnforms">www.gov.uk/taxreturnforms</a>	
Name of business	<b>3.1</b> <input type="text"/>	Start	End
Description of partnership trade or profession	<b>3.2</b> <input type="text"/>	<b>3.4</b> <input type="text"/>	<b>3.5</b> <input type="text"/>
Date of commencement (if after 5 April 2024)	<b>3.7</b> <input type="text"/>	Tick box 3.11 if the partnership's accounts do not cover the period from the last accounting date (explain why in the 'Additional information' box, box 3.116 on page 3)	
Date of cessation (if before 6 April 2025)	<b>3.8</b> <input type="text"/>	<b>3.11</b> <input type="checkbox"/>	
Tick box 3.9 if you used traditional accounting rather than cash basis to calculate your income and expenses – read the guide	<b>3.9</b> <input type="checkbox"/>	<b>Boxes 3.12 and 3.13 are not in use</b>	
Tick box 3.10 if you do not need to complete boxes 3.14 to 3.93 and boxes 3.99 to 3.115	<b>3.10</b> <input type="checkbox"/>		

## Trading and professional income – continued

### Capital allowances – summary

	Capital allowances	Balancing charges
Annual Investment Allowance (include any balancing charges in box 3.17 below)	3.13A £	
Zero-emission goods vehicle allowance	3.14 £	3.15 £
Capital allowances at 18% on equipment, including cars with lower CO2 emissions	3.14A £	3.15A £
Capital allowances at 6% on equipment, including cars with higher CO2 emissions	3.16 £	3.17 £
Zero-emission car allowance	3.16A £	
Electric charge-point allowance	3.18 £	3.19 £
The Structures and Buildings Allowance	3.18A £	
Freeports and Investment Zones Structures and Buildings Allowance	3.18B £	
100% and other enhanced capital allowances claimed (you must make separate calculations)	3.20 £	3.21 £
<b>Total capital allowances/balancing charges</b>	3.22 £ total of column above	3.23 £ total of column above

### Income and expenses for this accounting period

Read the Partnership Tax Return Guide before completing this section.

If your annual turnover was (or would have been if you had traded for the whole year):

- below £90,000, fill in boxes 3.24 to 3.26 instead of page 4
- between £90,000 and £15 million, ignore boxes 3.24 to 3.26 – now fill in page 4
- more than £15 million (combined annualised turnover from all of your activities), fill in boxes 3.24 to 3.26 and also send partnership accounts and computations

In all cases, complete box 3.83 or box 3.84 on page 5, and the other boxes on page 5 if applicable.

Turnover including other business receipts, and goods taken for personal use (and balancing charges from box 3.23)	3.24 £
Expenses allowable for tax (including capital allowances from box 3.22)	3.25 £
<b>Net profit for this accounting period</b> (put figure in brackets if a loss)	box 3.24 minus box 3.25 3.26 £

3.116 Additional information

## Trading and professional income – continued

### Income and expenses for this accounting period

You must fill in this page if your annual turnover was between £90,000 and £15 million. If the combined annualised turnover from all your activities was more than £15 million, fill in boxes 3.24 to 3.26 on page 3 and send in the partnership accounts and computations as well. In all cases, complete box 3.83 or box 3.84 on page 5, and the other boxes on page 5 if applicable. Read the Partnership Tax Return Guide, go to [www.gov.uk/taxreturnforms](http://www.gov.uk/taxreturnforms)

If you were registered for VAT, do the figures in boxes 3.29 to 3.64 include VAT?

3.27

or exclude VAT?

3.28

Sales/business income (turnover)

3.29 £

Disallowable expenses included in boxes 3.46 to 3.63

Total expenses

Cost of sales

3.30 £

3.46 £

Construction industry subcontractor costs

3.31 £

3.47 £

Other direct costs

3.32 £

3.48 £

box 3.29 minus  
(boxes 3.46 + 3.47 + 3.48)

Gross profit/(loss)

3.49 £

Other income/profits

3.50 £

Employee costs

3.33 £

3.51 £

Premises costs

3.34 £

3.52 £

Repairs

3.35 £

3.53 £

General administrative expenses

3.36 £

3.54 £

Motor expenses

3.37 £

3.55 £

Travel and subsistence

3.38 £

3.56 £

Advertising, promotion and entertainment

3.39 £

3.57 £

Legal and professional costs

3.40 £

3.58 £

Bad debts

3.41 £

3.59 £

Interest and alternative finance payments

3.42 £

3.60 £

Other finance charges

3.43 £

3.61 £

Depreciation and loss/(profit) on sale

3.44 £

3.62 £

Other expenses including partnership charges

3.45 £

3.63 £

Put the total of boxes 3.30 to 3.45 in box 3.66 below

Total expenses

boxes 3.51 to 3.63  
3.64 £

Net profit/(loss)

boxes 3.49 + 3.50 minus 3.64  
3.65 £

### Tax adjustments to net profit or loss for this accounting period

Disallowable expenses

boxes 3.30 to 3.45  
3.66 £

Goods taken for personal use and other adjustments (apart from disallowable expenses) that increase profits

3.67 £

Balancing charges (from box 3.23)

3.68 £

Total additions to net profit (deduct from net loss)

boxes 3.66 + 3.67 + 3.68  
3.69 £

Capital allowances (from box 3.22)

3.70 £

Deductions from net profit (add to net loss)

3.71 £

boxes 3.70 + 3.71  
3.72 £

Net business profit for tax purposes for this accounting period (put figure in brackets if a loss)

boxes 3.65 + 3.69 minus box 3.72  
3.73 £

## Partnership business and investment income

### Taxable profit or loss for this accounting period

Adjustment on change of basis

3.82 £

Copy this figure to box 11A in the Partnership Statement

Net profit for this accounting period (if loss, enter '0' here) from box 3.26 or box 3.73

3.83 £

Copy this figure to box 11 in the Partnership Statement

Allowable loss for this accounting period (if profit, enter '0' here) from box 3.26 or box 3.73

3.84 £

Copy this figure to box 12 in the Partnership Statement

Tick box 3.93 if the figure in box 3.83 or box 3.84 is provisional

3.93

### Subcontractors in the construction industry

Deductions on payment and deduction statements from contractors – construction industry subcontractors only

3.97 £

Copy this figure to box 24 in the Partnership Statement

### Tax taken off trading income

Tax taken off trading income (excluding deductions made by contractors on account of tax)

Read the Partnership Tax Return Guide if you're a 'CT Partnership', go to [www.gov.uk/taxreturnforms](http://www.gov.uk/taxreturnforms)

3.98 £

Copy this figure to box 24A in the Partnership Statement

### Summary of balance sheet for this accounting period

Leave these boxes blank if you do not have a balance sheet or your annual turnover was more than £15 million.

#### Assets

Plant, machinery and motor vehicles

3.99 £

Other fixed assets for example, premises or goodwill investments

3.100 £

Stock and work in progress

3.101 £

Debtors/prepayments/other current assets

3.102 £

Bank/building society balances

3.103 £

Cash in hand

3.104 £

boxes 3.99 to 3.104

3.105 £

#### Liabilities

Trade creditors/accruals

3.106 £

Loans and overdrawn bank accounts

3.107 £

Other liabilities

3.108 £

boxes 3.106 to 3.108

3.109 £

box 3.105 minus box 3.109

3.110 £

**Net business assets** (put the figure in brackets if you had net business liabilities)

### Represented by partners' current and capital accounts

Balance at start of period\*

3.111 £

Net profit/(loss)\*

3.112 £

Capital introduced

3.113 £

Drawings

3.114 £

Balance at end of period\*

boxes 3.111 to 3.113 minus box 3.114

3.115 £

\* If the capital account is overdrawn, or the business made a net loss, show the figure in brackets.

Box 3.116 'Additional information' is on page 3.

### Partnership trade charges

**Net partnership charges paid in the period 6 April 2024 to 5 April 2025** (not the accounting period)

3.117 £

Partnership Statement (short)

- Please read these instructions before completing the statement.
- Use these pages to allocate partnership income if the only income for the relevant return period was trading and professional income or untaxed interest and alternative finance receipts from UK banks and building societies. Otherwise you must download the 'Partnership Statement (Full)' pages to record details of the allocation of all the partnership income. Go to [www.gov.uk/taxreturnforms](http://www.gov.uk/taxreturnforms)
- Step 1** Fill in boxes 1 to 29 and boxes A and B as appropriate. Get the figures you need from the relevant boxes in the Partnership Tax Return. Complete a separate statement for each accounting period covered by this Partnership Tax Return and for each trade or profession carried on by the partnership.
- Step 2** Then allocate the amounts in boxes 11 to 29 attributable to each partner using the allocation columns on this page and page 7, read the Partnership Tax Return Guide, go to [www.gov.uk/taxreturnforms](http://www.gov.uk/taxreturnforms)  
If the partnership has more than 3 partners, please photocopy page 7.
- Step 3** Each partner will need a copy of their allocation of income to fill in their personal tax return.

Partnership information

If the partnership business includes a trade or profession, enter here the accounting period for which appropriate items in this statement are returned.

Start

1

/

/

End

2

/

/

Nature of trade

3

Mixed partnerships

Tick here if this statement is drawn up using Corporation Tax rules

4

Tick here if this statement is drawn up using tax rules for non-residents

5

Partnership's profits, losses, income and tax credits

For an accounting period ended in 2024–25

from box 3.83

Profit from a trade or profession

A

11

£

from box 3.82

Adjustment on change of basis

11A

£

from box 3.84

Loss from a trade or profession

B

12

£

For the period 6 April 2024 to 5 April 2025\*

from box 7.9A

Income from untaxed UK savings

13

£

from box 3.97

CIS deductions made by contractors on account of tax

24

£

from box 3.98

Other tax taken off trading income

24A

£

from box 3.117

Partnership charges

29

£

Tick this box if the items entered in the box had foreign tax taken off

\* If you're a 'CT Partnership' see the Partnership Tax Return Guide

Individual partner details

6

Name of partner

Address

Postcode

Date appointed as a partner

(if during 2023–24 or 2024–25)

7

/

/

8

Partner's Unique Taxpayer Reference (UTR)

Date ceased to be a partner

(if during 2023–24 or 2024–25)

9

/

/

10

Partner's National Insurance number

Partner's share of profits, losses, income and tax credits

Copy figures in boxes 11 to 29 to boxes in the individual's Partnership (short) pages or as shown below.

Profit

11

£

Copy this figure to box 8

11A

£

Copy this figure to box 10

Loss

12

£

Copy this figure to box 8

13

£

Copy this figure to box 28

24

£

Copy this figure to box 30

24A

£

Copy this figure to box 31

29

£

Copy this figure to box 4, 'Other tax reliefs' section on page Ai 2 in your personal tax return

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Individual partner details

6	Name of partner	
	Address	
	Postcode	
Date appointed as a partner (if during 2023–24 or 2024–25)		
7	/	/
Date ceased to be a partner (if during 2023–24 or 2024–25)		
9	/	/
Partner's Unique Taxpayer Reference (UTR)		
8		
Partner's National Insurance number		
10		

Partner's share of profits, losses, income and tax credits

Copy figures in boxes 11 to 29 to boxes in the individual's Partnership (short) pages or as shown below.

Profit	11	£	Copy this figure to box 8
	11A	£	Copy this figure to box 10
Loss	12	£	Copy this figure to box 8
	13	£	Copy this figure to box 28
	24	£	Copy this figure to box 30
	24A	£	Copy this figure to box 31
	29	£	Copy this figure to box 4, 'Other tax reliefs' section on page Ai 2 in your personal tax return

Individual partner details

6	Name of partner	
	Address	
	Postcode	
Date appointed as a partner (if during 2023–24 or 2024–25)		
7	/	/
Date ceased to be a partner (if during 2023–24 or 2024–25)		
9	/	/
Partner's Unique Taxpayer Reference (UTR)		
8		
Partner's National Insurance number		
10		

Partner's share of profits, losses, income and tax credits

Copy figures in boxes 11 to 29 to boxes in the individual's Partnership (short) pages or as shown below.

Profit	11	£	Copy this figure to box 8
	11A	£	Copy this figure to box 10
Loss	12	£	Copy this figure to box 8
	13	£	Copy this figure to box 28
	24	£	Copy this figure to box 30
	24A	£	Copy this figure to box 31
	29	£	Copy this figure to box 4, 'Other tax reliefs' section on page Ai 2 in your personal tax return

Other information

Q7

Did the partnership receive any other income which you've not already included elsewhere in the Partnership Tax Return?

Yes

If yes, read the guidance below

Make sure that you fill in the pages for Questions 1 to 4 before answering Question 7

If you ticked the 'Yes' box and the only income was untaxed interest, or alternative finance receipts, from UK banks and building societies, fill in box 7.9A below. Otherwise download the Partnership Savings pages, go to [www.gov.uk/taxreturnforms](http://www.gov.uk/taxreturnforms) and leave box 7.9A blank. If you have more than one account, enter totals in the box.

Untaxed interest and alternative finance receipts from UK banks and building societies

Taxable amount

7.9A

£

Copy this figure to box 13 in the Partnership Statement (short)

Q8

Are the details on the front of the Partnership Tax Return wrong?

Yes

If yes, make any corrections on the front of the form

Q9

Please give a daytime phone number (including the area code) in boxes 9.1 and 9.2

It's often simpler to phone if we need to ask you about your tax return.

Your phone number

9.1

or, if you prefer, your adviser's phone number

9.2

Your adviser's name and address

9.3

Postcode

Q10

Other information

Please tick box 10.1 if this Partnership Tax Return contains figures that are provisional because you do not yet have final figures. The Partnership Tax Return Guide explains the circumstances in which provisional figures may be used and asks you to provide some additional information in box 3.116 on page 3.

10.1

Disclosure of tax avoidance schemes – read the notes about boxes 10.2 and 10.3 in the Partnership Tax Return Guide.

Scheme reference number or promoter reference number

10.2

Tax year in which the expected advantage to the partners arises – year ended 5 April

10.3

Q11

Declaration – I have filled in and am sending back to you the following:

1 to 5 of this form

6 and 7 Partnership Statement (short)

6 and 7 Partnership Statement (full)

Partnership UK property

Partnership Foreign

Partnership trading

Partnership disposal of chargeable assets

Partnership savings

I attach

11.1

additional copies of page 7.

There were

11.2

partners in this partnership for that period.

Before you send the completed tax return back to your current HM Revenue and Customs office, you must sign the statement below. If you give false information or conceal any part of the partnership's income or details of the disposal of chargeable assets, you may be liable to financial penalties and/or we may prosecute you.

11.3

I the nominated partner, declare that the information I have given on this Partnership Tax Return is correct and complete to the best of my knowledge and belief.

Nominated partner signature

Date

Print name in full here

If you have signed for someone else, state the capacity in which you are signing (for example, as executor or receiver)

11.4

Give the name of the person you are signing for and your name and address in the 'Additional information' box, box 3.116, on page 3.

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