



Fill in these pages if:

- you've ticked the 'Yes' box in Q3 on page 2 of the Partnership Tax Return (because your partnership business included a trade or profession at any time between 6 April 2024 and 5 April 2025), and
- the partnership carried on more than one trade or profession, or had accounts made up to more than one date in the year ended 5 April 2025

Give details of the first trade or profession (or account) in pages 2 to 5 of the Partnership Tax Return. Fill in a separate set of these extra pages for second (and more) trades or professions (or accounts).

EXTRA PAGES

Partnership details

Name of business		Accounting period – read the notes in the Partnership Tax Return Guide, go to www.gov.uk/taxreturnforms	
3.1			
Description of partnership trade or profession		Start	End
3.2		3.4	3.5
Date of commencement (if after 5 April 2024)	3.7	Tick box 3.10 if you do not need to complete boxes 3.14 to 3.93 and boxes 3.99 to 3.115	
		3.10	
Date of cessation (if before 6 April 2025)	3.8	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 PT 3)	
		3.11	
Tick box 3.9 if you used traditional accounting rather than cash basis to calculate your income and expenses – read the notes		3.9	
		Boxes 3.12 and 3.13 are not in use	

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, Investment Zones Structures and Buildings Allowance	3.18B £	
100% and other enhanced capital allowances claimed (you must make separate calculations)	3.20 £	3.21 £
	total of column above	total of column above
Total capital allowances/balancing charges	3.22 £	3.23 £

Income and expenses for this accounting period

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 PT 2
- between £90,000 and £15 million, ignore boxes 3.24 to 3.26 – now fill in page PT 2
- 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 PT 3, and the other boxes on page PT 4 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 £
	box 3.24 minus box 3.25
Net profit for this accounting period (put figure in brackets if a loss)	3.26 £

Trading and professional income

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 of your activities was more than £15 million, fill in boxes 3.24 to 3.26 on page PT 1 and send in the partnership accounts and computations as well. In all cases, complete box 3.83 or box 3.84 on page PT 3, and the other boxes on pages PT 3 and PT 4 if applicable. Read the notes before filling in this section.

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

£

Gross profit/(loss)

3.49

£

box 3.29 minus
(boxes 3.46 + 3.47 + 3.48)

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

3.64

£

boxes 3.51 to 3.63

Net profit/(loss)

3.65

£

boxes 3.49 + 3.50 minus 3.64

Tax adjustments to net profit or loss for this accounting period

Disallowable expenses

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)

3.69

£

boxes 3.66 + 3.67 + 3.68

Capital allowances (from box 3.22)

3.70

£

Deductions from net profit (add to net loss)

3.71

£

boxes 3.70 + 3.71

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

3.73

£

boxes 3.65 + 3.69 minus box 3.72

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)	3.98 £ Copy this figure to box 24A in the Partnership Statement
Read the notes if you're a 'CT Partnership'.	
3.116 Additional information	

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, 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		
			3.109	£
				box 3.105 minus box 3.109
Net business assets (put the figure in brackets if you had net business liabilities)				3.110 £

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 PT 3.

Partnership trade charges

Net partnership charges paid in the period 6 April 2024 to 5 April 2025 (not the accounting period)	3.117 £
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