

Fill in these pages if, during the period (or periods) for which a Partnership Tax Return is required, the partnership had:

- interest, dividends or other income from savings or investments abroad, **or**
- income from land and property abroad, **or**
- any other income from sources outside the UK (except foreign income earned in the course of the partnership trade or profession - include this in the Partnership Trade and Professional Income pages, instead).

If you want help look up the column or box numbers in the Notes.

Partnership details

Name

Tax reference

The period for which information is required in these pages can vary. In some limited circumstances you may even have to complete two sets of Partnership Foreign pages. You should read the 'Return period' sections in the Notes on Partnership Foreign before filling in these pages.

Foreign savings or income from land and property abroad

If you are a 'CT Partnership' see page 4 of the Partnership Tax Return Guide. (Box numbers 2.1 to 2.3 are not used.)

Return period for income from which UK tax has not been deducted

Starts **2.4** / /

Ends **2.5** / /

Fill in columns A, B and D, and tick the box in column A if the income is unremittable.

Country	Amount before tax in sterling unless unremittable	Foreign tax paid or treated as paid in sterling unless unremittable
A	B	D
tick box if income is unremittable <input type="checkbox"/>		

■ **Interest and other savings income - see Notes, page PFN2**

		£	£
		£	£
		£	£
		£	£

Total (in sterling) of income remittable to the UK **2.6** £

Copy box 2.6 to box 14 in the Partnership Statement (Full).

■ **Dividends - see Notes, page PFN2**

		£	£
		£	£
		£	£
		£	£
		£	£
		£	£

Total (in sterling) of dividend income remittable to the UK **2.6A** £

Include box 2.6A in box 14A in the Partnership Statement (Full).

Amount included in box 2.6A that does not qualify for UK tax credit - see Notes, page PFN3 **2.6B** £

Country
A

Amount before tax in sterling unless unremittable
B

Foreign tax paid or treated as paid in sterling unless unremittable
D

■ **Income from land and property**
IMPORTANT - see Notes, page PFN3

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£

£

■ **Chargeable premiums - see Notes, page PFN4**

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£

£

Totals (in sterling) of income remittable to the UK and the corresponding UK and foreign tax (also in sterling) only

total of column above	
2.7	£

total of column D	
2.8	£

Copy this figure to box 17 in the Partnership Statement (Full).

Add up the column D entries on page PF1 and PF2 and enter the total in box 28 in the Partnership Statement (Full).

■ **Disposals of holdings in offshore funds**
- see Notes, page PFN3

2.9	£
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Copy this figure to box 18 in the Partnership Statement (Full).

Losses on foreign let property

2.10	£
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Copy this figure to box 21 in the Partnership Statement (Full).

Now finish filling in the Partnership Tax Return.



Income from land and property abroad

If you had income from furnished holiday accommodation in a European Economic Area (EEA) country, please enter the details on the Partnership UK Property page, **not** on this page – see pages PFN3 and PFN4 of the Notes.

Fill in one page PF3 if the partnership:

- had only **one** overseas let property, **or**
- it had more than one but all overseas let properties were in the same country **and** all the income was remittable, **or**
- it had more than one and they were in different countries but there was no foreign tax deducted **and** all the income was remittable.

If any of the income was unremittable or the partnership had overseas let properties in different countries and some foreign tax was deducted, you must fill in a copy of page PF3 for each property letting. (Take copies of page PF3 before you start or ask the SA Orderline for more copies of the Partnership Foreign pages.) Please put the partnership name and tax reference next to the address box on each copy. If you are using page PF3 to return income from more than one property, please use the address box below for the first property and the 'Additional information' box, box 2.35 on page PF4, for the addresses of the other let properties.

Address of property

Postcode

Income

- Total rents and other receipts (excluding chargeable premiums) **2.11** £
- Tick box 2.11A if the income in box 2.11 contains income from more than one property **2.11A**
- Tick box 2.11B if the income in box 2.11 is unremittable **2.11B**

Expenses - see Notes, pages PFN5 and PFN6

- | | | |
|--|---------------|---------------|
| • Rent, rates, insurance, ground rents, etc. | 2.12 £ | |
| • Repairs, maintenance and renewals | 2.13 £ | |
| • Finance charges, including interest | 2.14 £ | |
| • Legal and professional costs | 2.15 £ | |
| • Cost of services provided, including wages | 2.16 £ | |
| • Other expenses | 2.17 £ | |
| | | 2.18 £ |

total boxes 2.12 to 2.17

Net profit or (loss) - show loss in brackets

box 2.11 minus box 2.18
2.19 £

Tax adjustments - see Notes, page PFN6

- | | | |
|---|----------------|---------------|
| • Private use | 2.20 £ | |
| • Balancing charges | 2.21 £ | |
| | | 2.22 £ |
| • Capital allowances | 2.23 £ | |
| • Tick box 2.23A if box 2.23 includes enhanced capital allowances for designated environmentally beneficial plant and machinery | 2.23A | |
| • Landlord's energy saving allowance | 2.23B £ | |
| • 10% wear and tear | 2.24 £ | |
| | | 2.25 £ |

box 2.20 + box 2.21

boxes 2.23 + 2.23B + 2.24

Adjusted profit (if loss, enter '0' here and enter loss in box 2.27)

boxes 2.19 + 2.22 minus 2.25
2.26 £

Adjusted loss (if you entered '0' in box 2.26)

boxes 2.19 + 2.22 minus 2.25
2.27 £

Go to page PF4

Income from land and property abroad – continued

Fill in boxes 2.28 to 2.30 (if you have completed only one page PF3) or boxes 2.31 to 2.34 if you have completed a separate page PF3 for each property.

Taxable profit (from box 2.26) **2.28** £

Copy to column B on page PF2

or allowable loss (from box 2.27) **2.29** £

Copy to box 2.10 on page PF2

If you have only one property or your properties are all in the same foreign country and foreign tax was deducted, enter the tax paid **2.30** £

Copy to column D on page PF2 and fill in columns A and B as appropriate

If you have filled in more than one page PF3 enter details below using a separate line for each overseas let property. **Exclude** any unremittable income from the 'Taxable profit or loss' column.

Country	Taxable profit or loss (from box 2.26 or 2.27)	Foreign tax	Amount chargeable
1	£	£	£
2	£	£	£
3	£	£	£
4	£	£	£
5	£	£	£
6	£	£	£

total of column above

Total taxable profits **2.31** £ **2.32** £ **2.33** £

Copy to column B on page PF2

Copy to column D on page PF2

or loss **2.34** £

Copy to box 2.10 in column B on page PF2

2.35 Additional information