



Partnership Tax Return 2023

for the year ended 5 April 2023 (2022–23)

Tax reference

Date

HM Revenue and Customs office address

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Telephone

Issue address

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For

Reference

This notice requires you by law to send us a tax return giving details of income and disposals of chargeable assets, and any documents we ask for, for the year 6 April 2022 to 5 April 2023.

You can file the tax return using either:

- this form and any supplementary pages you need
- the internet (you'll need to buy commercial software). Most people file online. If you file online you'll receive an instant online acknowledgement telling you that we've received your tax return safely. To file online, go directly to our official website by typing www.gov.uk/file-your-self-assessment-tax-return into your internet browser address bar. Do not use a search website to find HMRC services online

Make sure that your tax return, and any documents asked for, reach us by:

- **31 October 2023** if you complete a paper tax return
- **31 January 2024** if you file online

Please see the Partnership Tax Return Guide for filing dates if this notice was given after 31 July 2023 or if the partnership includes a company as a partner.

Each partner who was a member of the partnership during the return period is liable to automatic penalties if the Partnership Tax Return does not reach us by the relevant filing date shown above. They'll have to pay interest and may have to pay a late payment penalty on any tax they pay late.

We check all tax returns and there are penalties for supplying false or incomplete information.

Who should send the Partnership Tax Return?

If this Partnership Tax Return has been issued in the name of the partnership, then the partner nominated by the other members of the partnership during the period covered by the tax return is required by law to complete it and send it back to us. If the partners are unable to nominate someone, they should ask us to nominate one of them.

If this Partnership Tax Return has been issued in the name of a particular partner, that partner is required by law to send it back to us.

The Partnership Tax Return – your responsibilities

We've sent you pages 1 to 8 of the tax return for the most common types of partnership income. You might need other supplementary pages, which we have not sent you, for other types of income and disposals.

You are responsible for making sure that you have the right pages. Answer the questions on page 2 of this form to find out if you have the right ones.

You should make sure that the information needed by individual partners to complete their personal tax returns is given to them as quickly as possible (some partners may want to send their own returns by 31 October 2023).

If you need help:

- refer to the Partnership Tax Return Guide, go to www.gov.uk/taxreturnforms
- phone the number above – we can answer most questions by phone
- when the office is closed, phone our helpline on 0300 200 3310 for general advice
- go to www.gov.uk/self-assessment-tax-returns

Partnership business and investment income for the year ended 5 April 2023

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 2023. 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

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

Q1	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"/>	UK PROPERTY <input type="checkbox"/>
Q2	Did the partnership have any foreign income?	Yes <input type="checkbox"/>	FOREIGN <input type="checkbox"/>
Q3	Did the partnership business include a trade or profession at any time between 6 April 2022 and 5 April 2023?	Yes <input type="checkbox"/>	If yes, complete boxes 3.1 to 3.117 on pages 2 to 5 as appropriate.
Q4	Did the partnership dispose of any chargeable assets?	Yes <input type="checkbox"/>	CHARGEABLE ASSETS <input type="checkbox"/>
Q5	During the return period has the partnership included any member who is:		
	• a company	Yes <input type="checkbox"/>	If yes, read the Partnership Tax Return Guide about filling in the Partnership Statement, go to www.gov.uk/taxreturnforms
	• 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.
Q6	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.
Q6.1	During the return period, did the partnership export goods and or services to individuals, enterprises or other organisations outside the UK?		
	• goods	Yes <input type="checkbox"/>	If yes, read the Partnership Tax Return Guide.
	• services	Yes <input type="checkbox"/>	
	• neither	Yes <input type="checkbox"/>	

Trading and professional income for the year ended 5 April 2023

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 2023. Check the rules in the Partnership Tax Return Guide.

Partnership details

Name of business

3.1

Accounting period – read the Partnership Tax Return Guide, go to www.gov.uk/taxreturnforms

Description of partnership trade or profession

3.2

Start

3.4

End

3.5

• Date of commencement (if after 5 April 2022)

3.7

• 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)

3.11

• Date of cessation (if before 6 April 2023)

3.8

• Tick box 3.9 if you used the 'cash basis', money actually received and paid out, to calculate your income and expenses – [read the guide](#)

3.9

• Tick box 3.12 if your accounting date has changed (only if this is a permanent change and you want it to count for tax)

3.12

• 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

• Tick box 3.13 if this is the second or further change (explain why you've not used the same date as last year in the 'Additional information' box, box 3.116 on page 3)

3.13

Trading and professional income for the year ended 5 April 2023 – 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 £	
● Freeport Structures and Buildings Allowance	3.18B £	
● 100% and other enhanced capital allowances claimed (you must make separate calculations)	3.20 £	3.21 £
Total capital allowances/balancing charges	total of column above 3.22 £	total of column above 3.23 £

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 £85,000, fill in boxes 3.24 to 3.26 instead of page 4
- between £85,000 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 £
Net profit for this accounting period (put figure in brackets if a loss)	box 3.24 minus box 3.25 3.26 £

3.116 Additional information

Trading and professional income for the year ended 5 April 2023 – continued

Income and expenses for this accounting period

You must fill in this page if your annual turnover was between £85,000 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

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 £ <input type="text"/>	3.46 £ <input type="text"/>
● Construction industry subcontractor costs	3.31 £ <input type="text"/>	3.47 £ <input type="text"/>
● Other direct costs	3.32 £ <input type="text"/>	3.48 £ <input type="text"/>

box 3.29 minus (boxes 3.46 + 3.47 + 3.48)

Gross profit/(loss) 3.49 £

Other income/profits (include coronavirus support payments such as CJRS) 3.50 £

● Employee costs	3.33 £ <input type="text"/>	3.51 £ <input type="text"/>
● Premises costs	3.34 £ <input type="text"/>	3.52 £ <input type="text"/>
● Repairs	3.35 £ <input type="text"/>	3.53 £ <input type="text"/>
● General administrative expenses	3.36 £ <input type="text"/>	3.54 £ <input type="text"/>
● Motor expenses	3.37 £ <input type="text"/>	3.55 £ <input type="text"/>
● Travel and subsistence	3.38 £ <input type="text"/>	3.56 £ <input type="text"/>
● Advertising, promotion and entertainment	3.39 £ <input type="text"/>	3.57 £ <input type="text"/>
● Legal and professional costs	3.40 £ <input type="text"/>	3.58 £ <input type="text"/>
● Bad debts	3.41 £ <input type="text"/>	3.59 £ <input type="text"/>
● Interest and alternative finance payments	3.42 £ <input type="text"/>	3.60 £ <input type="text"/>
● Other finance charges	3.43 £ <input type="text"/>	3.61 £ <input type="text"/>
● Depreciation and loss/(profit) on sale	3.44 £ <input type="text"/>	3.62 £ <input type="text"/>
● Other expenses including partnership charges	3.45 £ <input type="text"/>	3.63 £ <input type="text"/>

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 £ <input type="text"/>
● Goods taken for personal use and other adjustments (apart from disallowable expenses) that increase profits	3.67 £ <input type="text"/>
● Balancing charges (from box 3.23)	3.68 £ <input type="text"/>

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 £ <input type="text"/>
● Deductions from net profit (add to net loss)	3.71 £ <input type="text"/>

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 for the year ended 5 April 2023

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** £

Read the Partnership Tax Return Guide if you're a 'CT Partnership', go to www.gov.uk/taxreturnforms

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** £

boxes 3.111 to 3.113 minus box 3.114

● Balance at end of period* **3.115** £

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 2022 to 5 April 2023 (not the accounting period) **3.117** £

Incorrectly claimed coronavirus support scheme payments

Only fill in this section if you incorrectly claimed any payments from the Coronavirus Job Retention Scheme or from any other applicable HMRC coronavirus support scheme and you still need to tell HMRC. Read the notes in the Partnership Tax Return Guide before filling in this section.

● Amount of HMRC coronavirus support scheme payments incorrectly claimed **3.118** £

Copy this figure to box 12B in the Partnership Statement

Partnership Statement (short) for the year ended 5 April 2023

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

- 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
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**

Individual partner details

6 Name of partner
Address
Postcode

Date appointed as a partner
(if during 2021–22 or 2022–23) Partner's Unique Taxpayer Reference (UTR)

7 **8**

Date ceased to be a partner
(if during 2021–22 or 2022–23) Partner's National Insurance number

9 **10**

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

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

- for an accounting period ended in 2022–23 ▼

from box 3.83	Profit from a trade or profession	A <input type="text"/>	11 £ <input type="text"/>	Profit	11 £ <input type="text"/>	Copy this figure to box 8
from box 3.82	Adjustment on change of basis		11A £ <input type="text"/>		11A £ <input type="text"/>	Copy this figure to box 10
from box 3.84	Loss from a trade or profession	B <input type="text"/>	12 £ <input type="text"/>	Loss	12 £ <input type="text"/>	Copy this figure to box 8
from box 3.118	Amount of HMRC coronavirus support scheme payments incorrectly claimed		12B £ <input type="text"/>		12B £ <input type="text"/>	Include this figure in box 1, 'Coronavirus' section on page TR5 in your personal tax return

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

- for the period 6 April 2022 to 5 April 2023*

from box 7.9A	Income from untaxed UK savings		13 £ <input type="text"/>		13 £ <input type="text"/>	Copy this figure to box 28
from box 3.97	CIS deductions made by contractors on account of tax		24 £ <input type="text"/>		24 £ <input type="text"/>	Copy this figure to box 30
from box 3.98	Other tax taken off trading income		24A £ <input type="text"/>		24A £ <input type="text"/>	Copy this figure to box 31
from box 3.117	Partnership charges		29 £ <input type="text"/>		29 £ <input type="text"/>	Copy this figure to box 4, 'Other tax reliefs' section on page Ai 2 in your personal tax return

* 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 2021–22 or 2022–23)		Partner's Unique Taxpayer Reference (UTR)
7	/ /	8
Date ceased to be a partner (if during 2021–22 or 2022–23)		Partner's National Insurance number
9	/ /	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
	12B £	Include this figure in box 1, 'Coronavirus' section on page TR5 in your personal tax return
	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 2021–22 or 2022–23)		Partner's Unique Taxpayer Reference (UTR)
7	/ /	8
Date ceased to be a partner (if during 2021–22 or 2022–23)		Partner's National Insurance number
9	/ /	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
	12B £	Include this figure in box 1, 'Coronavirus' section on page TR5 in your personal tax return
	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 for the year ended 5 April 2023

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 and leave box 7.9A blank. If you've 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

I, the nominated partner declare that all coronavirus support payments (such as Coronavirus Job Retention Scheme) received in the period of this return have been included as taxable income when calculating profits – read the notes about box 10.4 in the Partnership Tax Return Guide

10.4

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, please also:

- state the capacity in which you are signing (for example, as executor or receiver)
- 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.

11.4