



## **i** Contacts

To download Self Assessment forms and related helpsheets go to [www.gov.uk/self-assessment-forms-and-helpsheets](http://www.gov.uk/self-assessment-forms-and-helpsheets)

For more information about Self Assessment go to [www.gov.uk/topic/personal-tax/self-assessment](http://www.gov.uk/topic/personal-tax/self-assessment)

## How to fill in the Partnership Tax Return

This guide has step-by-step instructions to help you fill in the Partnership Tax Return. The notes are numbered to match the boxes in the Partnership Tax Return. Most of your questions will be answered here.

## Filing dates for 2023 to 2024

If you file a paper Partnership Tax Return, you must do so by 31 October 2024.

If you file the Partnership Tax Return online, you must do so by 31 January 2025.

You may have longer if we gave you notice to make the Partnership Tax Return after 31 July 2023 or the partnership includes a company as a partner – read page PTRG 33 of these notes.

## The Partnership Tax Return

The Partnership Tax Return asks for details of the partnership's income and related information.

Every partnership gets the first 8 pages of the Partnership Tax Return covering income from trades and professions, and interest or alternative finance receipts from banks, building societies or deposit takers. There are other 'supplementary' pages covering the less common types of income and disposals of chargeable assets.

As the partner completing the Partnership Tax Return it's your responsibility to make sure that you fill in the right supplementary pages. You must send them to us on time with the rest of the Partnership Tax Return.

## Penalties for failing to file by the deadline

If you fail to file the Partnership Tax Return by the appropriate deadline, we'll charge each partner who was a member of the partnership during the return period a £100 penalty.

If the delay continues, we'll charge each partner the following penalties:

- over 3 months late – a penalty of £10 for each additional day the Partnership Tax Return is late for a maximum of 90 days (£900)
- over 6 months late – a fixed £300 penalty
- over 12 months late – a further fixed £300 penalty

You must complete the Partnership Tax Return in full. If you have a disability that makes filling in the return difficult we'll be able to help you complete the form. Please contact us to talk about this. If you need any supplementary pages mentioned in this guide, go to [www.gov.uk/taxreturnforms](http://www.gov.uk/taxreturnforms)

If you decide to file your Partnership Tax Return online, the first thing you need to do is register with our online service and then purchase commercial software.

To register for Self Assessment Online for Partnerships, go to [www.gov.uk/registerfortaxreturn](http://www.gov.uk/registerfortaxreturn)









































































