

Partnership Foreign

for the year ended 5 April 2024 (2023-24)

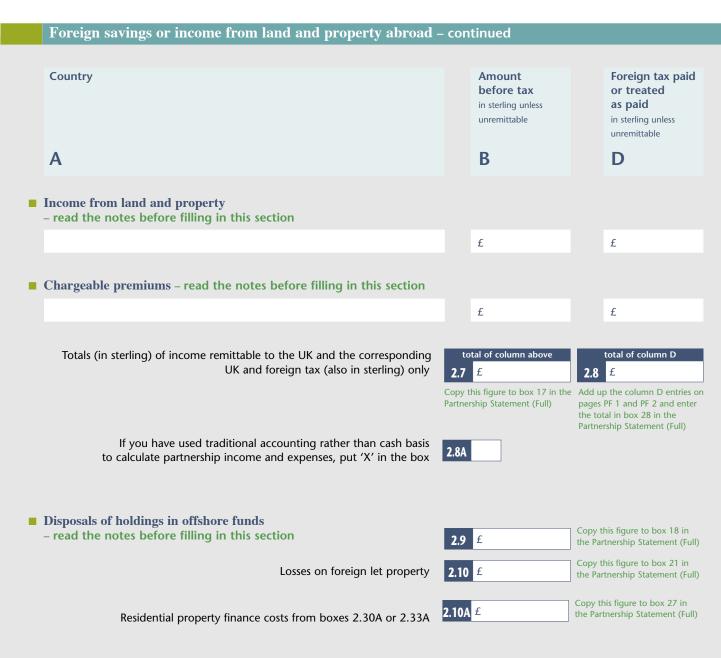
Fill in these pages if, during the period (or periods) for which a Partnership Tax Return is needed, the partnership had:

- interest, dividends or other income from savings or investments abroad
- income from land and property abroad
- 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.

For help filling in this form, go to www.gov.uk/taxreturnforms and read the notes and helpsheets.

[]	Partnership details						
N	ame	Tax	reference				
e۱	ne period for which information is needed in these pages can vary. In s ren have to fill in 2 sets of 'Partnership Foreign' pages. You should read artnership Foreign Notes' before filling in these pages.						
	Foreign savings or income from land and property abroad						
If	If you are a 'CT Partnership' read the 'Partnership Tax Return Guide'. (Box numbers 2.1 to 2.3 are not used.)						
	eturn period for income from which K tax has not been deducted Starts 2.4 / / En	nds	2.5 / /				
	Fill in columns A, B and D, and tick the box in column A if the income	e is ur	remittable.				
	Country tick box if income		Amount before tax in sterling unless unremittable	Foreign tax paid or treated as paid in sterling unless unremittable			
	A is unremittable		В	D			
	Interest and other savings income – read the notes before filling in the	nis sec	ction				
			£	£			
			£	£			
			£	£			
			£	£			
	Total (in sterling) of income remittable to the UK		total of column above	Copy box 2.6 to box 14 in the Partnership Statement (Full)			
■ Dividends – read the notes before filling in this section							
			£	£			
			£	£			
			£	£			
			£	£			
			£	£			
			£	£			
	Total (in sterling) of dividend income remittable to the UK		total of column above	Include box 2.6A in box 14A 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 a separate 'Partnership UK Property' page, not on this page – read the notes.

Fill in one page PF 3 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 PF 3 for each property letting. (Take copies of page PF 3 before you start or go to www.gov.uk/taxreturnforms 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 PF 3 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 PF 4, for the addresses of the other let properties.

Address of property		
Postcode		
■ Income		044 6
Total rents and other receipts (excluding charge)	2.11 £	
Tick box 2.11A if the income in box 2.11 cont	2.11A	
• Tick box 2.11B if the income in box 2.11 is ur	2.11B	
■ Expenses – read the notes before filling i	n this section	
• Rent, rates, insurance, ground rents, etc	2.12 £	
Repairs and maintenance	2.13 £	
Non-residential property finance costs	2.14 £	
Legal and professional costs	2.15 £	
Cost of services provided, including wages	2.16 £ total boxes 2.12 to 2.17	
• Other expenses	2.17 £ 2.18 £	
Net profit or (loss) – show loss in brackets		box 2.11 minus box 2.18 2.19 £
■ Tax adjustments – read the notes before	filling in this section	
• Private use	2.20 £	
Balancing charges	2.21 £ 2.22 £	
Electric charge-point allowance	2.21A £	
The Structures and Buildings Allowance	2.21B £	
Zero-emission car allowance	2.21C £	
All other capital allowances	2.23 £ boxes 2.21A + 2.21B + 2.2 + 2.23 + 2.24	10
Costs of replacing domestic items	2.24 £ 2.25 £	
Adjusted profit (if loss, enter '0' here and enter l	oss 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

Go to page PF 4

Income from land and property abroad – continued Fill in boxes 2.28 to 2.30A (if you have completed only one page PF 3) or boxes 2.31 to 2.34 if you have completed a separate page PF 3 for each property. Taxable profit (from box 2.26) 2.28 £ Copy this figure to column B on page PF 2 Copy this figure to box 2.10 on page PF 2

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

Copy this figure to column D on page PF 2 and fill in columns A and B as appropriate

Residential property finance costs

2.30A £

Copy this figure to box 2.10A on page PF 2

If you have filled in more than one page PF 3 enter details below using a separate line for each overseas let property. **Exclude** any unremittable income from the 'Taxable profit or loss' column.

C	Country	Taxable profit or loss (from box 2.26 or 2.27)	Foreign tax	Amount chargeable	Residential property finance costs
1		£	£	£	£
2		£	£	£	£
3		£	£	£	£
4		£	£	£	£
5		£	£	£	£
6		£	£	£	£
		total of column above	total of column above	total of column above	total of column above
	Total taxable profits	2.31 £	2.32 £	2.33 £	2.33A £
		Copy this figure to column B on page PF 2	Copy this figure to column D on page PF 2		Copy this figure to box 2.10A on page PF 2
	or loss	2.34 £ Copy this figure to box 2.10			

2.35 Additional information

on page PF 2