



Tax reference

Date

HM Revenue & Customs office address

Area Director

Issue address

Telephone

For

Reference

This Notice requires you by law to send me a Tax Return, and any documents I ask for, for the year from 6 April 2005 to 5 April 2006. Give details of all the income and disposals of chargeable assets on which the partners may be charged to tax using:

- this form and any supplementary Pages you need; OR
the Internet (using 3rd party software) - to register for Self Assessment Online for Partnerships go to https://online.inlandrevenue.gov.uk; OR
other HM Revenue & Customs approved forms.

Make sure your Tax Return, and any documents asked for, reach me by the later of 31 January 2007 and 3 months after the date this notice was given, at the latest. (You may have slightly longer if the partnership includes a company as a partner.) You should ensure that the information individual partners need in order to complete their personal Tax Returns is given to them as quickly as possible. Some partners may wish to send their personal Tax Returns by 30 September 2006.

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 me by 31 January 2007. They will have to pay interest and may have to pay a surcharge on any tax they pay late. All Tax Returns will be checked and there are penalties for supplying false or incomplete information.

Who should send me 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 me. If the partners are unable to nominate someone, they should ask me 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 me.

European Economic Interest Groupings (EEIGs) are also required by law to send me a Partnership Tax Return. See page 6 of the Partnership Tax Return Guide for details.

The Partnership Tax Return

I have sent you pages 1 to 8 of the Partnership Tax Return; these cover common types of partnership income, such as trading income. There are other Pages, which I have not sent you, for other types of income and disposals.

You are responsible for making sure you have the right Pages. Answer the questions in this form to find out if you have the right ones.

Unless I know you have a tax adviser I have sent you a Partnership Tax Return Guide to help you fill it in. If you want a copy, call the Orderline or download from our website at www.hmrc.gov.uk

If you need help:

- refer to the Partnership Tax Return Guide, OR
ring the number above - most questions can be answered by telephone, OR
when the office is closed, phone our Helpline on 0845 9000 444 for general advice, OR
if you do not want to explain your question on the phone, call in at an Enquiry Centre - look under 'HM Revenue & Customs' in the phone book.

The green arrows and instructions will guide you through the Partnership Tax Return.

PARTNERSHIP BUSINESS AND INVESTMENT INCOME for the year ended 5 April 2006

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 2006. 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.

Ring the Orderline on 0845 9000 404 (textphone available), or fax 0845 9000 604, for any help. If you live or work abroad you can ring the Orderline on the international access code followed by (+44) 161 930 8331, or fax (+44) 161 930 8444. The Orderline is closed Christmas Day, Boxing Day and New Year's Day.

Or you can go to our website at www.hmrc.gov.uk

Check to make sure 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 land and property in the UK?	YES <input type="checkbox"/>	LAND & 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 2005 and 5 April 2006?	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"/>	
	• 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 a Commonwealth citizen (or a citizen of the Republic of Ireland) not ordinarily resident in the UK?	YES <input type="checkbox"/>	If yes, read pages 5 to 6 of 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 page 6 of the Partnership Tax Return Guide.

TRADING AND PROFESSIONAL INCOME for the year ended 5 April 2006

Remember, 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 2006. Check the rules on pages 6 to 8 of the Partnership Tax Return Guide.

Box numbers 3.3, 3.6, 3.9, 3.74 to 3.81, 3.85 to 3.92, and 3.94 to 3.96 are not used.

■ Partnership details

Name of business

3.1

Description of partnership trade or profession

3.2

Accounting period - *read the notes on page 6 of the Partnership Tax Return Guide*

Start

3.4 / /

End

3.5 / /

• Date of commencement (if after 5 April 2003) **3.7** / /

• Date of cessation (if before 6 April 2006) **3.8** / /

• Tick box 3.10 if you are not required to complete boxes 3.14 to 3.93 and boxes 3.99 to 3.115 **3.10**

• 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**

• 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 3.13 if this is the second or further change (explain why you have 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 2006, continued

Capital allowances - summary

	Capital allowances	Balancing charges
<ul style="list-style-type: none"> Cars costing more than £12,000 (excluding cars with low CO₂ emissions) (A separate calculation should be made for each car.) 	3.14 £	3.15 £
<ul style="list-style-type: none"> Other business plant and machinery (including cars with low CO₂ emissions and cars costing less than £12,000) 	3.16 £	3.17 £
<ul style="list-style-type: none"> Agricultural or Industrial Buildings Allowance (A separate calculation must be made for each block of expenditure.) 	3.18 £	3.19 £
<ul style="list-style-type: none"> Other capital allowances claimed (separate calculations must be made). Claims to and balancing charges arising on Business Premises Renovation Allowance must also be included in boxes 10.4 and 10.5 respectively 	3.20 £	3.21 £
Total capital allowances/balancing charges	total of column above 3.22 £	total of column above 3.23 £

- Tick box 3.22A if box 3.22 includes enhanced capital allowances for designated environmentally beneficial plant and machinery **3.22A**

Income and expenses for this accounting period

If your annual turnover is £15,000 or more, ignore boxes 3.24 to 3.26. Now fill in page 4. 

If your annual turnover is below £15,000, fill in boxes 3.24 to 3.26 instead of page 4.

<ul style="list-style-type: none"> Turnover including other business receipts, and goods etc. taken for personal use (and balancing charges from box 3.23) 	3.24 £
<ul style="list-style-type: none"> 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 2006, continued

Income and expenses for this accounting period

You must fill in this page if your annual turnover is £15,000 or more. If your annual turnover is more than £15 million, fill in boxes 3.29 and 3.73 and send the partnership accounts and computations. Read the notes on page 9 of the Partnership Tax Return Guide.

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 £

box 3.29 minus (boxes 3.46 + 3.47 + 3.48)

Gross profit/(loss)

3.49 £

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

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 £
• Goods, etc. 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)

boxes 3.66 + 3.67 + 3.68
3.69 £

• Capital allowances (from box 3.22)	3.70 £
• Deductions from net profit (add to net loss)	3.71 £

boxes 3.70 + 3.71

3.72 £

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

box 3.65 + 3.69 minus box 3.72
3.73 £

TRADING AND PROFESSIONAL INCOME for the year ended 5 April 2006, continued

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 made by contractors on account of tax for the period 6 April 2005 to 5 April 2006 **3.97** £

Remember to send in CIS25s received by the partnership

Copy this figure to box 24 in the Partnership Statement

Tax taken off trading income

● Any tax taken off (excluding deductions made by contractors on account of tax) trading income **3.98** £

See page 4 of the Partnership Tax Return Guide if you are a 'CT Partnership'

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 is more than £15 million.

Assets

● Plant, machinery and motor vehicles **3.99** £

● Other fixed assets (premises, goodwill, investments etc.) **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 £

boxes 3.105 minus 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

3.115 £

● Balance at end of period*

* 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 2005 to 5 April 2006 (not the accounting period) **3.117** £

PARTNERSHIP STATEMENT (SHORT) for the year ended 5 April 2006

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 taxed interest from banks, building societies. Otherwise you must ask the Orderline for the full Partnership Statement pages to record details of the allocation of all the partnership income.

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 (see pages 14 to 17 of the Partnership Tax Return Guide for help). If the partnership has more than three partners, please photocopy the allocation pages.

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**

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, tax credits etc.

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

for an accounting period ended in 2005-06

from box 3.83 Profit from a trade or profession **A** **11** £

from box 3.82 Adjustment on change of basis **11A** £

from box 3.84 Loss from a trade or profession **B** **12** £

for the period 6 April 2005 to 5 April 2006*

from box 7.9A UK taxed interest and taxed alternative finance receipts **22** £

from box 3.97 CIS25 deductions made by contractors on account of tax **24** £

from box 3.98 Other tax taken off trading income **24A** £

from box 7.8A Income Tax taken off **25** £

from box 3.117 Partnership charges **29** £

* see page 4 of the Partnership Tax Return Guide if you are a 'CT Partnership'

Individual partner details

6 Name of partner

Address

Postcode

Date appointed as a partner (if during 2005-06) **7** / /

Partner's tax reference **8**

Date ceased to be a partner (if during 2005-06) **9** / /

Partner's National Insurance number **10**

Partner's share of profits, losses, income, tax credits, etc.

Copy figures in boxes 11 to 29 to boxes in the individual's Partnership Pages as shown below

Profit **11** £

Copy this figure to box 4.7

11A £

Copy this figure to box 4.12A

Loss **12** £

Copy this figure to box 4.7

22 £

Copy this figure to box 4.70

24 £

Copy this figure to box 4.75

24A £

Copy this figure to box 4.75A

25 £

Copy this figure to box 4.74

29 £

Copy this figure to box 15.9 in your personal Tax Return

Individual partner details

6	Name of partner	
	Address	
	Postcode	
Date appointed as a partner (if during 2005-06)		Partner's tax reference
7	/ /	8
Date ceased to be a partner (if during 2005-06)		Partner's National Insurance number
9	/ /	10

Partner's share of profits, losses, income, tax credits, etc.

Copy figures in boxes 11 to 29 to boxes in the individual's Partnership Pages as shown below

Profit	11	£	Copy this figure to box 4.7
	11A	£	Copy this figure to box 4.12A
Loss	12	£	Copy this figure to box 4.7
	22	£	Copy this figure to box 4.70
	24	£	Copy this figure to box 4.75
	24A	£	Copy this figure to box 4.75A
	25	£	Copy this figure to box 4.74
	29	£	Copy this figure to box 15.9 in your personal Tax Return

Individual partner details

6	Name of partner	
	Address	
	Postcode	
Date appointed as a partner (if during 2005-06)		Partner's tax reference
7	/ /	8
Date ceased to be a partner (if during 2005-06)		Partner's National Insurance number
9	/ /	10

Partner's share of profits, losses, income, tax credits, etc.

Copy figures in boxes 11 to 29 to boxes in the individual's Partnership Pages as shown below

Profit	11	£	Copy this figure to box 4.7
	11A	£	Copy this figure to box 4.12A
Loss	12	£	Copy this figure to box 4.7
	22	£	Copy this figure to box 4.70
	24	£	Copy this figure to box 4.75
	24A	£	Copy this figure to box 4.75A
	25	£	Copy this figure to box 4.74
	29	£	Copy this figure to box 15.9 in your personal Tax Return

OTHER INFORMATION for the year ended 5 April 2006

Q7 Did the partnership receive any other income which you have not already included elsewhere in the Partnership Tax Return?

YES

If yes, read the note below

Make sure 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 interest, or alternative finance receipts with tax taken off, from banks and building societies, fill in boxes 7.7A to 7.9A below. Otherwise phone the Orderline and ask for the Partnership Savings Pages and leave boxes 7.7A to 7.9A blank. If you have more than one account, enter **totals** in the boxes.

	Amount after tax taken off	Tax taken off	Gross amount before tax
<ul style="list-style-type: none"> Interest and alternative finance receipts from UK banks and building societies, paid with tax taken off for the period 6 April 2005 to 5 April 2006 (not the accounting period) 	7.7A £ <input type="text"/>	7.8A £ <input type="text"/>	7.9A £ <input type="text"/>
		Copy this figure to box 25 in the Partnership Statement	Copy this figure to box 22 in the Partnership Statement

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

If you are filling in an approved substitute Tax Return, see page 18 of the Guide

Q9 Please give a daytime telephone number (including the area code) in boxes 9.1 and 9.2.

It is often simpler to phone if we need to ask you about your Tax Return.

Your telephone number

9.1

or, if you prefer, your adviser's telephone 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. Page 18 of the Partnership Tax Return Guide explains the circumstances in which provisional figures may be used and asks for some additional information to be provided in box 3.116 on page 3.

10.1

Disclosure of tax avoidance schemes – If the Partnership is a party to one or more disclosable tax avoidance schemes you must complete boxes 10.2 and 10.3. Give details of each scheme (up to 3) on a separate line. If the Partnership is party to more than three schemes give further details in the 'Additional information' box, box 3.116 on page 3.

Scheme reference number

10.2

Tax year in which the expected advantage to the partners arises – year ended 5 April

10.3

- Business Premises Renovation Allowance (BPRA)** - read page 18 of the Partnership Tax Return Guide before you fill in these boxes. Extract from boxes 3.20 and 1.34, and boxes 3.21 and 1.32 the amounts that relate to any BPRA claims or charges. Enter claims to BPRA in box 10.4 and charges in box 10.5

Capital allowance

10.4 £

Balancing charge

10.5 £

Q11 Declaration - I have filled in and am sending back to you the following:

1 TO 5 OF THIS FORM

6 & 7 PARTNERSHIP STATEMENT (SHORT)

6 & 7 PARTNERSHIP STATEMENT (FULL)

PARTNERSHIP LAND AND 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 & 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 you may be prosecuted.

11.3 The information I have given in this Partnership Tax Return, as the nominated partner, is correct and complete to the best of my knowledge and belief.

Signature
Print name
in full here: _____

Date _____

If you have signed for someone else, please also

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

11.4

- 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.