



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

Name

Tax reference

The period for which information is needed in these pages can vary. In some limited circumstances you may even have to fill in 2 sets of 'Partnership Foreign' pages. You should read the 'Return period' sections in the 'Partnership Foreign Notes' before filling in these pages.

Foreign savings or income from land and property abroad

If you are a 'CT Partnership' read 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 A | Amount before tax in sterling unless unremittable B | Foreign tax paid or treated as paid in sterling unless unremittable D |
|--|--|--|
| <small>tick box if income is unremittable</small> <input type="checkbox"/> | | |

Interest and other savings income – read the notes before filling in this section

| | | | |
|----------------------|--------------------------|---|---|
| <input type="text"/> | <input type="checkbox"/> | £ | £ |
| <input type="text"/> | <input type="checkbox"/> | £ | £ |
| <input type="text"/> | <input type="checkbox"/> | £ | £ |
| <input type="text"/> | <input type="checkbox"/> | £ | £ |

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

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

Dividends – read the notes before filling in this section

| | | | |
|----------------------|--------------------------|---|---|
| <input type="text"/> | <input type="checkbox"/> | £ | £ |
| <input type="text"/> | <input type="checkbox"/> | £ | £ |
| <input type="text"/> | <input type="checkbox"/> | £ | £ |
| <input type="text"/> | <input type="checkbox"/> | £ | £ |
| <input type="text"/> | <input type="checkbox"/> | £ | £ |
| <input type="text"/> | <input type="checkbox"/> | £ | £ |

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

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

| 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**
– read the notes before filling in this section

| | | |
|--|---|---|
| | £ | £ |
|--|---|---|

■ **Chargeable premiums – read the notes before filling in this section**

| | | |
|--|---|---|
| | £ | £ |
|--|---|---|

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

| | | | | | | | | | |
|---|-----------------------|--|------------|---|---|-------------------|--|------------|---|
| <table border="1"> <tr> <td>total of column above</td> <td></td> </tr> <tr> <td>2.7</td> <td>£</td> </tr> </table> | total of column above | | 2.7 | £ | <table border="1"> <tr> <td>total of column D</td> <td></td> </tr> <tr> <td>2.8</td> <td>£</td> </tr> </table> | total of column D | | 2.8 | £ |
| 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 pages PF 1 and PF 2 and enter the total in box 28 in the Partnership Statement (Full)

If you have used traditional accounting rather than cash basis to calculate partnership income and expenses, put 'X' in the box

| | |
|-------------|--|
| 2.8A | |
|-------------|--|

■ **Disposals of holdings in offshore funds**
– read the notes before filling in this section

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

| | | |
|--------------------------------|---------------|--|
| Losses on foreign let property | 2.10 £ | Copy this figure to box 21 in the Partnership Statement (Full) |
|--------------------------------|---------------|--|

| | | |
|---|----------------|--|
| Residential finance costs from boxes 2.30A or 2.33A | 2.10A £ | Copy this figure to box 27 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
- had more than one but all overseas let properties were in the same country and all the income was remittable
- 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

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

2.11 £

2.11A

2.11B

Expenses – read the notes before filling in this section

- Rent, rates, insurance, ground rents, etc
- Repairs and maintenance
- Finance charges, including interest
- Legal and professional costs
- Cost of services provided, including wages
- Other expenses

2.12 £

2.13 £

2.14 £

2.15 £

2.16 £

2.17 £

total boxes 2.12 to 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
- Balancing charges
- Capital allowances
- Tick box 2.23A if box 2.23 includes enhanced capital allowances for designated environmentally beneficial plant and machinery
- Costs of replacing domestic items

2.20 £

2.21 £

2.23 £

2.23A

2.24 £

box 2.20 + box 2.21

2.22 £

boxes 2.23 + 2.24

2.25 £

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 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

or allowable loss (from box 2.27)

2.29 £

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

2.30 £

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

Residential finance costs not included in box 2.14

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.

| Country | Taxable profit or loss (from box 2.26 or 2.27) | Foreign tax | Amount chargeable | Residential finance costs not included in box 2.14 |
|---------|---|-------------|-------------------|--|
| 1 | £ | £ | £ | £ |
| 2 | £ | £ | £ | £ |
| 3 | £ | £ | £ | £ |
| 4 | £ | £ | £ | £ |
| 5 | £ | £ | £ | £ |
| 6 | £ | £ | £ | £ |

Total taxable profits **2.31** £

Copy this figure to column B on page PF 2

total of column above **2.32** £

Copy this figure to column D on page PF 2

total of column above **2.33** £

total of column above **2.33A** £

Copy this figure to box 2.10A on page PF 2

or loss **2.34** £

Copy this figure to box 2.10 in column B on page PF 2

2.35 Additional information