



Fill in these pages if:

- you've ticked the 'Yes' box in Q3 on page 2 of the Partnership Tax Return (because your partnership business included a trade or profession at any time between 6 April 2022 and 5 April 2023), and
- the partnership carried on more than one trade or profession, or had accounts made up to more than one date in the year ended 5 April 2023

Give details of the first trade or profession (or account) in pages 2 to 5 of the Partnership Tax Return. Fill in a separate set of these extra pages for second (and more) trades or professions (or accounts).

**EXTRA PAGES**

## Partnership details

### Name of business

3.1

### Description of partnership trade or profession

3.2

- Date of commencement (if after 5 April 2022) 3.7 / /
- Date of cessation (if before 6 April 2023) 3.8 / /
- Tick box 3.9 if you used 'cash basis', money actually received and paid out, to calculate your income and expenses - [read the notes](#) 3.9
- 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

**Accounting period** - read the notes in the Partnership Tax Return Guide, go to [www.gov.uk/taxreturnforms](http://www.gov.uk/taxreturnforms)

### Start

3.4 / /

### End

3.5 / /

- 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 PT 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 PT 3) 3.13

## 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 £
<b>Total capital allowances/balancing charges</b>	3.22 £	3.23 £

## Income and expenses for this accounting period

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 PT 2
- between £85,000 and £15 million, ignore boxes 3.24 to 3.26 – now fill in page PT 2
- 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 PT 3, and the other boxes on pages PT 3 and PT 4 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 £
<b>Net profit for this accounting period (put figure in brackets if a loss)</b>	3.26 £

box 3.24 minus box 3.25

# 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 of your activities was more than £15 million, fill in boxes 3.24 to 3.26 on page PT 1 and send in the partnership accounts and computations as well. In all cases, complete box 3.83 or box 3.84 on page PT 3, and the other boxes on pages PT 3 and PT 4 if applicable. Read the notes before filling in this section.

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"/>	
		<b>Gross profit/(loss)</b>	3.49 £ <input type="text"/>
		<b>Other income/profits (include coronavirus support payments such as CJRS)</b>	3.50 £ <input type="text"/>
● 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"/>	
		<b>Total expenses</b>	3.64 £ <input type="text"/>
		<b>Net profit/(loss)</b>	3.65 £ <input type="text"/>
Put the total of boxes 3.30 to 3.45 in box 3.66 below			
			boxes 3.51 to 3.63
			boxes 3.49 + 3.50 minus 3.64
			boxes 3.66 + 3.67 + 3.68
			boxes 3.70 + 3.71
			boxes 3.65 + 3.69 minus box 3.72
			boxes 3.65 + 3.69 minus box 3.72
			boxes 3.65 + 3.69 minus box 3.72

## Tax adjustments to net profit or loss for this accounting period

● Disallowable expenses	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"/>	
<b>Total additions to net profit (deduct from net loss)</b>		3.69 £ <input type="text"/>
● Capital allowances (from box 3.22)	3.70 £ <input type="text"/>	
● Deductions from net profit (add to net loss)	3.71 £ <input type="text"/>	
<b>Net business profit for tax purposes for this accounting period (put figure in brackets if a loss)</b>		3.73 £ <input type="text"/>

## TRADING AND PROFESSIONAL INCOME – for the year ended 5 April 2023 continued

### ■ Taxable profit or loss for this accounting period

● Adjustment on change of basis	<input type="text" value="3.82"/>	£	Copy this figure to box 11A in the Partnership Statement
<b>Net profit for this accounting period (if loss, enter '0' here) from box 3.26 or box 3.73</b>	<input type="text" value="3.83"/>	£	Copy this figure to box 11 in the Partnership Statement
<b>Allowable loss for this accounting period (if profit, enter '0' here) from box 3.26 or box 3.73</b>	<input type="text" value="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	<input type="checkbox"/>	<input type="text" value="3.93"/>	

### ■ Subcontractors in the construction industry

● Deductions on payment and deduction statements from contractors – construction industry subcontractors only	<input type="text" value="3.97"/>	£	Copy this figure to box 24 in the Partnership Statement
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### ■ Tax taken off trading income

● Tax taken off trading income (excluding deductions made by contractors on account of tax)	<input type="text" value="3.98"/>	£	
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Read the notes if you are a 'CT Partnership'

Copy this figure to box 24A in the Partnership Statement

### 3.116 Additional information

■ 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.

<b>Assets</b>	● Plant, machinery and motor vehicles	3.99		
	● Other fixed assets (for example, premises, 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		
<b>Liabilities</b>	● 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 £
<b>Net business assets</b> (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, put the figure in brackets.

Box 3.116 'Additional information' is on page PT 3.

■ Partnership trade charges

● Net partnership charges paid in the period 6 April 2022 to 5 April 2023 (not the accounting period)	3.117	£
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■ 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	Copy this figure to box 12B in the Partnership Statement	3.118	£
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