



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](http://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          <b>A</b>	Amount before tax in sterling unless unremittable  <b>B</b>	Foreign tax paid or treated as paid in sterling unless unremittable  <b>D</b>
<small>tick box if income is unremittable</small> ▼		

### 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

total of column above  
**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

total of column above  
**2.6A** £

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

Foreign savings or income from land and property abroad – continued

Country  <b>A</b>	Amount before tax in sterling unless unremittable  <b>B</b>	Foreign tax paid or treated as paid in sterling unless unremittable  <b>D</b>
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■ **Income from land and property**  
– read the notes before filling in this section

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

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

<p>total of column above <b>2.7</b> £</p>	<p>total of column D <b>2.8</b> £</p>
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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 property 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 – 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 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.

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 taxable profits

total of column above

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 on page PF 2

2.35 Additional information