



**EXTRA PAGES**

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 2025 and 5 April 2026), 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 2026

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).

## Partnership details

Name of business <b>3.1</b> <input type="text"/>		Tick box 3.9 if you used traditional accounting rather than cash basis to calculate your income and expenses – read the notes <b>3.9</b> <input type="checkbox"/>	
Description of partnership trade or profession <b>3.2</b> <input type="text"/>		Accounting period – read the notes in the Partnership Tax Return Guide, go to <a href="http://www.gov.uk/taxreturnforms">www.gov.uk/taxreturnforms</a>	
3.7Q Did this partnership start after 5 April 2025? If yes, box 3.7 must be completed Yes <input type="checkbox"/> No <input type="checkbox"/>		Start <b>3.4</b> <input type="text"/>	End <b>3.5</b> <input type="text"/>
Date this partnership started DD MM YYYY <b>3.7</b> <input type="text"/>		Tick box 3.10 if you do not need to complete boxes 3.14 to 3.93 and boxes 3.99 to 3.115 <b>3.10</b> <input type="checkbox"/>	
3.8Q Did this partnership cease after 5 April 2025 but before 6 April 2026? If yes, box 3.8 must be completed Yes <input type="checkbox"/> No <input type="checkbox"/>		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) <b>3.11</b> <input type="checkbox"/>	
Date this partnership ceased DD MM YYYY <b>3.8</b> <input type="text"/>		<b>Boxes 3.12 and 3.13 are not in use</b>	

Capital allowances – summary	Capital allowances	Balancing charges
Annual Investment Allowance (include any balancing charges in box 3.17 below)	<b>3.13A</b> £ <input type="text"/>	
Zero-emission goods vehicle allowance	<b>3.14</b> £ <input type="text"/>	<b>Box 3.15 is not in use</b>
Capital allowances at 18% on equipment, including cars with lower CO2 emissions	<b>3.14A</b> £ <input type="text"/>	<b>3.15A</b> £ <input type="text"/>
Capital allowances at 6% on equipment, including cars with higher CO2 emissions	<b>3.16</b> £ <input type="text"/>	<b>3.17</b> £ <input type="text"/>
Zero-emission car allowance	<b>3.16A</b> £ <input type="text"/>	
Electric charge-point allowance	<b>3.18</b> £ <input type="text"/>	<b>Box 3.19 is not in use</b>
The Structures and Buildings Allowance	<b>3.18A</b> £ <input type="text"/>	
Freeports, Investment Zones Structures and Buildings Allowance	<b>3.18B</b> £ <input type="text"/>	
100% and other enhanced capital allowances claimed (you must make separate calculations)	<b>3.20</b> £ <input type="text"/>	<b>3.21</b> £ <input type="text"/>
<b>Total capital allowances/balancing charges</b>	<b>total of column above</b> <b>3.22</b> £ <input type="text"/>	<b>total of column above</b> <b>3.23</b> £ <input type="text"/>

## 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 £90,000, fill in boxes 3.24 to 3.26 instead of page PT 2
- between £90,000 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 page PT 4 if applicable.

Turnover including other business receipts, and goods taken for personal use (and balancing charges from box 3.23)	<b>3.24</b> £ <input type="text"/>
Expenses allowable for tax (including capital allowances from box 3.22)	<b>3.25</b> £ <input type="text"/>
<b>Net profit for this accounting period</b> (put figure in brackets if a loss)	<b>box 3.24 minus box 3.25</b> <b>3.26</b> £ <input type="text"/>

# Trading and professional income

## Income and expenses for this accounting period

You must fill in this page if your annual turnover was between £90,000 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 <input type="checkbox"/>	or exclude VAT?	3.28 <input type="checkbox"/>	<b>Sales/business income (turnover)</b>	
						3.29 £ <input type="text"/>
		<b>Disallowable expenses included in boxes 3.46 to 3.63</b>		<b>Total expenses</b>		
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</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"/>
		Put the total of boxes 3.30 to 3.45 in box 3.66 below		<b>Total expenses</b>		3.64 £ <input type="text"/>
				<b>Net profit/(loss)</b>		3.65 £ <input type="text"/>
<b>Tax adjustments to net profit or loss for this accounting period</b>				boxes 3.30 to 3.45		
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>				boxes 3.66 + 3.67 + 3.68		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"/>	3.72 £ <input type="text"/>
<b>Net business profit for tax purposes for this accounting period</b> (put figure in brackets if a loss)				boxes 3.65 + 3.69 minus box 3.72		3.73 £ <input type="text"/>

## Trading and professional income – 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 on payment and deduction statements from contractors – construction industry subcontractors only

3.97

£

Copy this figure to box 24 in the Partnership Statement

### Tax taken off trading income

Tax taken off trading income (excluding deductions made by contractors on account of tax)

3.98

£

Copy this figure to box 24A in the Partnership Statement

Read the notes if you're a 'CT Partnership'.

3.116 Additional information

## Trading and professional income – continued

### Summary of balance sheet for this accounting period

Leave these boxes blank if you do not have a balance sheet or your annual turnover was more than £15 million.

<b>Assets</b>	Plant, machinery and motor vehicles	<b>3.99</b> <input type="text"/>	
	Other fixed assets (for example, premises, goodwill, investments)	<b>3.100</b> <input type="text"/>	
	Stock and work in progress	<b>3.101</b> <input type="text"/>	
	Debtors/prepayments/other current assets	<b>3.102</b> <input type="text"/>	
	Bank/building society balances	<b>3.103</b> <input type="text"/>	
	Cash in hand	<b>3.104</b> <input type="text"/>	<b>3.105</b> £ <input type="text"/>
<b>Liabilities</b>	Trade creditors/accruals	<b>3.106</b> <input type="text"/>	
	Loans and overdrawn bank accounts	<b>3.107</b> <input type="text"/>	
	Other liabilities	<b>3.108</b> <input type="text"/>	<b>3.109</b> £ <input type="text"/>
<b>Net business assets</b> (put the figure in brackets if you had net business liabilities)			<b>3.110</b> £ <input type="text"/>

### Represented by partners' current and capital accounts

Balance at start of period*	<b>3.111</b> <input type="text"/>	
Net profit/(loss)*	<b>3.112</b> <input type="text"/>	
Capital introduced	<b>3.113</b> <input type="text"/>	
Drawings	<b>3.114</b> <input type="text"/>	
Balance at end of period*		<b>3.115</b> £ <input type="text"/>

\* 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 PT 3.

### Partnership trade charges

<b>Net partnership charges paid in the period 6 April 2025 to 5 April 2026</b> (not the accounting period)	<b>3.117</b> £ <input type="text"/>
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