HM Revenue & Customs

Registering a partnership for Self Assessment

About this form

This form should be used to register a new partnership for Self Assessment. It contains questions that help HM Revenue and Customs (HMRC) decide your tax return requirements.

Who should complete this form

- Partnerships
- Limited Liability Partnership (LLPs) and Limited

Partnerships (LPs) who registered with Companies House before 25 October 2010.

LLPs and LPs do not need to complete this form from 25 October 2010 as they will be registered for Self Assessment from their Companies House registration.

This form must be completed by the nominated partner. This is the partner who has been nominated by the partnership to receive and submit the partnership returns.

How to register partners

In addition to registering the partnership, the nominated partner and each of the other partners, must register for Self Assessment and Class 2 NICs individually.

To do this they need to complete either:

- SA401 Registering a partner for Self Assessment and Class 2 NICs - for a partner who is an individual
- SA402 Registering a partner for Self Assessment if they're not an individual - for example, the partner is a company, another partnership or trust

If any of the partners are already registered for Self Assessment they still need to complete the appropriate partner registration form.

Appointing an agent

To authorise an agent to act on the partner's behalf, you can either complete form 64-8 Authorising your agent or ask your agent to set up an authorisation online.

Ask your agent about online authorisation, or download form 64-8 at www.gov.uk/government/publications/tax-agents-and-advisers-authorising-your-agent-64-8

If you need help

If you need help phone 0300 200 3500.

If you're calling from outside the UK phone +44 191 203 7010.

About the partnership

1 Name of partnership

2 Address of partnership

Postcode

3 Phone number

4 Trading name of partnership if different to above

5 Trading address of partnership if different to above

Postcode

6 What is the nature of business being carried out? For example, plumbers, investment business, electrical engineers

7 When did the business commence? DD MM YYYY

8 What is the partnership type?

Partnership ☐

Limited Liability Partnership (LLP) ☐

Limited Partnership (LP) ☐

9 If the partnership type is LLP or LP please provide your Company Registration Number (CRN)

10 What is the partnership's accounting date? DD MM YYYY

About the partnership continued

11 **Name of nominated partner** see information on page 1

12 **Correspondence address of nominated partner**

Postcode

13 **Enter the Unique Taxpayer Reference (UTR) of the nominated partner, if they are already registered for Self Assessment.**

This is the 10-digit reference shown on HMRC Self Assessment correspondence

Please note, the nominated partner will still need to register for Self Assessment and Class 2 NICs using form SA401.

Declaration

Name of nominated partner

I declare that:

- the information I have given on this form is complete and correct to the best of my knowledge and belief
- I will tell HM Revenue and Customs straightaway if my circumstances change in a way that affects the answers I have given on this form

Signature

Date DD MM YYYY

What to do next

Send the completed SA400, together with any completed forms SA401, SA402 and 64-8 to:

HM Revenue and Customs
National Insurance Contributions and Employer Office
BX9 1AN

You can use the boxes aside to tell us how many other forms are enclosed with the SA400.

Please do not attach anything else to these forms.

Enter the number of forms enclosed with the SA400

For example, if you are enclosing 64-8's for the partnership and two partners, enter '3'.

64-8 Authorising your agent

SA401 Registering a partner for Self Assessment and Class 2 NICs

SA402 Registering a partner for Self Assessment if they're not an individual