



Your name

Your Unique Taxpayer Reference (UTR)

Complete a 'Partnership' page for each partnership of which you were a member and for each partnership business.
For help filling in this form go to www.gov.uk/taxreturnforms and read the notes and helpsheets.

Partnership details

1 Partnership reference number 	4 If you left the partnership after 5 April 2023 and before 6 April 2024, enter the date you left
2 Description of partnership trade or profession 	5 If the partnership used cash basis, money actually received and paid out, to calculate its trading and professional income and expenses, put 'X' in the box ☐
3 If you became a partner after 5 April 2023, enter the date you joined the partnership DD MM YYYY 	

Your share of the partnership's trading or professional profits

Basis period reform simplifies the tax rules for the self-employed and partners so that a business's profit or loss for a tax year is measured over the tax year itself, regardless of its accounting dates or whether a business has recently started trading. This removes the complex basis period rules and stops profits being taxed twice, as may have occurred under the old rules (overlap relief).

You may be affected by basis period reform if you had an accounting date that was not on or between 31 March and 5 April in the 2022–23 tax year.

If you have a transitional profit or loss to report due to the transition to the new tax year basis, you may need to complete additional boxes 16.1 to 16.4.

Please refer to the Partnership Statement to complete these pages and if you need any help, read the 'Partnership (full) notes'.
If you want to enter a loss, or an adjustment needs to be taken off, put a minus sign (–) in the box next to the £ sign.

6 Date your basis period began DD MM YYYY 	11 Averaging adjustment – only for farmers, market gardeners and creators of literary or artistic works £ .
7 Date your basis period ended DD MM YYYY 	12 Foreign tax claimed as a deduction – only if Foreign Tax Credit Relief is not being claimed on the 'Foreign' pages £ .
8 Your share of the partnership's profit or loss – from box 11 or box 12 on the Partnership Statement £ .	13 Overlap relief not previously deducted on a change of accounting date – do not include overlap relief in this box if you have a transition profit or loss, see box 16.2 £ .
9 If your basis period is not the same as the partnership's accounting period, enter the adjustment needed to arrive at the profit or loss for your basis period – do not include any transition profit or loss in this box, see box 16.1 £ .	Boxes 14 and 15 are not in use
10 Adjustment for change of accounting practice – from box 11A on the Partnership Statement £ .	16 Adjusted profit for 2023–24 – see the working sheet in the notes £ .

Your share of the partnership's trading or professional profits (continued)

Only complete boxes 16.1 to 16.4 if you have a basis period transition profit or loss – read the notes

16.1	Profit or loss of the transition part of the basis period	£ <input checked="" type="text"/> .
16.2	Overlap relief used on the transition part of the basis period this year	£ .
16.3	Spread of the transition profit treated as arising in this tax year – read the notes	£ .
16.4	Loss brought forward from earlier years set off against this year's spread of the transition profit (up to the amount in box 16.3)	£ .
17	Losses brought forward from earlier years set off against this year's adjusted profit	£ .
18	Taxable profits after losses brought forward – do not include the amount in box 16.3	£ .
19	Any other business income not included in the partnership accounts	£ .
20	Your share of the total taxable profits from the partnership's business for 2023–24	£ .

Your share of the partnership's trading or professional losses

21	Adjusted loss for 2023–24 – see the working sheet in the notes	£ .
22	Loss from this tax year set off against other income for 2023–24	£ .
23	Loss to be carried back to previous years and set off against income (or capital gains)	£ .
24	Total loss to carry forward after all other set-offs – including unused losses brought forward	£ .

Class 2 and Class 4 National Insurance contributions (NICs)

If your total profits from all self-employments and partnerships for 2023–24 are less than £6,725, you do not have to pay Class 2 NICs, but you may want to pay voluntarily (box 25) to protect your rights to certain benefits.

25	If your total profits for 2023–24 are less than £6,725, and you choose to pay Class 2 NICs voluntarily, put ‘X’ in the box		26	If you are exempt from paying Class 4 NICs, put ‘X’ in the box	
	☐			☐	
			27	Adjustment to profits chargeable to Class 4 NICs	
				£ .	

Your share of the partnership's untaxed income

If your partnership has a trade that has an accounting date that does not align with the tax year, then you may be affected by basis period reform. This could also affect any source of untaxed income. Please read the notes for more information.

Untaxed savings income

28 Share of UK untaxed savings income – from box 13 on the Partnership Statement

£ .

29 Adjustment to untaxed savings income including adjustment for basis period

£ .

30 Adjusted UK savings income (box 28 + box 29)

£ .

31 Share of foreign untaxed savings income – from box 14 on the Partnership Statement

£ .

32 Adjustment to foreign savings income in box 31 including adjustment for basis period

£ .

33 Total foreign tax taken off – only if Foreign Tax Credit Relief is not being claimed on the 'Foreign' pages

£ .

34 Adjusted foreign savings income (box 31 + box 32 minus box 33)

£ .

34.1 Overlap relief used

£ .

35 Total untaxed savings income taxable at 20% (box 30 + box 34 minus box 34.1)

£ .

Income from UK property

Do not include furnished holiday lettings here

36 Share of profit or loss for 2023–24 from UK property – from box 19 on the Partnership Statement

£ .

37 Adjustment to profit or loss from UK property in box 36 including adjustment for basis period

£ .

38 Losses brought forward from earlier years set off against profits (up to the amount in box 36 + box 37)

£ .

39 Loss set off against 2023–24 total income – this will be unusual

£ .

40 Loss to be carried forward after any set-offs – including unused losses brought forward

£ .

41 Taxable profit after adjustments and losses (if box 36 + box 37 minus box 38 is positive or zero)

£ .

41.1 Residential property finance costs – from box 26 on the Partnership Statement

£ .

41.2 Unused residential property finance costs brought forward

£ .

Furnished holiday lettings

42 Share of profit for 2023–24 from UK or EEA furnished holiday lettings – from box 20 on the Partnership Statement

£ .

43 Adjustment to profit from furnished holiday lettings in box 42 including adjustment for basis period

£ .

44 Taxable profit for the year (box 42 + box 43)

£ .

Other untaxed UK income

- 45 **Share of other untaxed UK income** – from box 15 on the Partnership Statement

£ . 0 0

- 46 **Adjustment to other untaxed UK income in box 45 including adjustment for basis period**

£ . 0 0

- 47 **Losses brought forward from earlier years set off against income (up to the amount in box 45 + box 46)**

£ . 0 0

- 48 **Taxable profit (box 45 + box 46 minus box 47)**

£ . 0 0

- 49 **Share of loss for 2023–24 from other untaxed UK income** – from box 16 on the Partnership Statement

£ . 0 0

- 50 **Adjustment to loss from other untaxed UK income in box 49**

£ . 0 0

- 51 **Total loss to carry forward after all other set-offs** – including unused losses brought forward

£ . 0 0

Income from offshore funds

- 52 **Share of income from offshore funds** – from box 18 on the Partnership Statement

£ . 0 0

- 53 **Adjustment to income from offshore funds in box 52 including adjustment for basis period**

£ . 0 0

- 54 **Total foreign tax taken off** – only if Foreign Tax Credit Relief is not being claimed on the 'Foreign' pages

£ . 0 0

- 55 **Taxable income after adjustments and foreign tax (box 52 + box 53 minus box 54)**

£ . 0 0

Other untaxed foreign income

- 56 **Share of other untaxed foreign income** – from box 17 on the Partnership Statement

£ . 0 0

- 57 **Adjustment to other untaxed foreign income in box 56 including adjustment for basis period**

£ . 0 0

- 58 **Losses brought forward from earlier years set off against income (up to the amount in box 56 + box 57)**

£ . 0 0

- 59 **Total foreign tax taken off** – only if Foreign Tax Credit Relief is not being claimed on the 'Foreign' pages

£ . 0 0

- 60 **Taxable profit (box 56 + box 57 minus (box 58 + box 59))**

£ . 0 0

- 61 **Share of loss for 2023–24 from other untaxed foreign income** – from box 21 on the Partnership Statement

£ . 0 0

- 62 **Adjustment to loss from other untaxed foreign income in box 61**

£ . 0 0

- 63 **Total loss to carry forward after all other set-offs** – including unused losses brought forward

£ . 0 0

- 63.1 **Residential property finance costs** – from box 27 on the Partnership Statement

£ . 0 0

- 63.2 **Unused residential property finance costs brought forward**

£ . 0 0

Total untaxed income

64 Untaxed income – other than savings income
(box 41 + box 44 + box 48 + box 55 + box 60)

£ . 0 0

65 Remaining overlap relief set off against box 64

£ . 0 0

66 Unused overlap relief set off against other income
for 2023–24

£ . 0 0

67 Share of total untaxed income – other than savings
income (box 64 minus box 65)

£ . 0 0

Your share of the partnership's taxed income and dividend income

68 Dividend income – from boxes 14A and 22A on the
Partnership Statement

£ . 0 0

69 Total foreign tax taken off – only if Foreign Tax Credit
Relief is not being claimed on the 'Foreign' pages

£ . 0 0

70 Total dividend income (box 68 minus box 69)

£ . 0 0

71 Share of taxed income taxable at 20% – from box 22
on the Partnership Statement

£ . 0 0

72 Total foreign tax taken off – only if Foreign Tax Credit
Relief is not being claimed on the 'Foreign' pages

£ . 0 0

73 Taxed income taxable at 20% (box 71 minus box 72)

£ . 0 0

74 Share of other taxed income – from box 23
on the Partnership Statement

£ . 0 0

75 Total foreign tax taken off – only if Foreign Tax Credit
Relief is not being claimed on the 'Foreign' pages

£ . 0 0

Your share of the partnership's total taxed and untaxed income

76 Share of total taxed and untaxed income other than that
taxable at 10% and 20% (box 20 + box 67 + box 74
minus box 75)

£ . 0 0

Your share of the partnership's tax paid and deductions

77 Share of Income Tax taken off partnership income
– from box 25 on the Partnership Statement

£ . 0 0

78 Share of Construction Industry Scheme (CIS)
deductions made by contractors
– from box 24 on the Partnership Statement

£ . 0 0

79 Share of any tax taken off trading income
(not contractor deductions) – from box 24A
on the Partnership Statement

£ . 0 0

80 Share of total tax taken off (boxes 77 to 79)

£ . 0 0