HMRC - CTM36505 - Introduction

 Companies may form partnerships with other legal persons including individuals, other companies and trustees. For tax purposes, a ‘company partnership’ is a partnership in which at least one member is a company.

Each company member liable to UK CT is required to include in its CTSA return the share of profits it derives from the partnership.

In partnership return context the term ‘CT partnership’ is used to describe a partnership all of whose members are within the charge to CT.

For guidance on:

the nature and conduct of partnerships generally: see BIM82000 onwards;

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computation of tax liability of members who are individuals: see BIM72200 onwards;

limited partnerships: see](https://www.gov.uk/hmrc-internal-manuals/company-taxation-manual/ctm36550) and BIM82101;

limited liability partnerships: see CTM36550 and BIM82110;

restriction of the losses of limited partners and LLP partners (ITA07/S117 and CTA10/S56CTA10): CTM36550, BIM82105 and BIM82135;

investment partnerships: see [ Companies may form partnerships with other legal persons including individuals, other companies and trustees. For tax purposes, a ‘company partnership’ is a partnership in which at least one member is a company.

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investment partnerships: see](https://www.gov.uk/hmrc-internal-manuals/company-taxation-manual/ctm36560) and CTM36570;

CG of partners (TCGA92/S59): see CG27000 onwards;

foreign partnerships with company members: see CTM02130;

arrangements for transferring relief between partners (ICTA88/S116): see CTM36590;

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