

Fill in these pages if, during the period (or periods) for which a Partnership Tax Return is required, the partnership had:

- interest, dividends or other income from savings or investments abroad, **or**
- income from land and property abroad, **or**
- 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.

### Partnership details

Name

Tax reference

The period for which information is required in these pages can vary. In some limited circumstances you may even have to fill in two 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

A

tick box if income  
is unremittable


Amount  
before tax

in sterling unless  
unremittable

B

Foreign tax paid  
or treated  
as paid

in sterling unless  
unremittable

D

#### Interest and other savings income – read the Notes before filling in this section

		£	£
		£	£
		£	£
		£	£

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

		£	£
		£	£
		£	£
		£	£
		£	£
		£	£

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)**

Amount included in box 2.6A that does not qualify for  
UK tax credit – read the Notes before filling in this section

2.6B

Country

**A**

Amount  
before tax  
in sterling unless  
unremittable

**B**

Foreign tax paid  
or treated  
as paid  
in sterling unless  
unremittable

**D**

■ **Income from land and property**

**IMPORTANT** – read the [Notes](#) before filling in this section

£

£

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

£

£

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

total of column above

**2.7**

£

total of column D

**2.8**

£

Copy this figure to box 17 in  
the [Partnership Statement \(Full\)](#)

Add up the column D entries on  
page PF 1 and PF 2 and enter  
the total in box 28 in the  
Partnership Statement (Full)

■ **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)

Now finish filling in the Partnership Tax Return.



## Income from land and property abroad

If you had income from furnished holiday accommodation in a European Economic Area (EEA) country, please enter the details on a separate **Partnership UK Property** page, not on this page – read the **Notes**.

Fill in one page PF 3 if the partnership:

- had only **one** overseas let property, **or**
- it had more than one but all overseas let properties were in the same country **and** all the income was remittable, **or**
- it had more than one and they were in different countries but there was no foreign tax deducted **and** all the income was remittable.

If any of the income was unremittable or the partnership had overseas let properties in different countries and some foreign tax was deducted, you must fill in a copy of page PF 3 for each property letting. (Take copies of page PF 3 before you start or ask the SA Orderline for more copies of the Partnership Foreign pages.) Please put the partnership name and tax reference next to the address box on each copy. If you are using page PF 3 to return income from more than one property, please use the address box below for the first property and the 'Additional information' box, box 2.35 on page PF 4, for the addresses of the other let properties.

Address of property

Postcode

### Income

- Total rents and other receipts (excluding chargeable premiums)
- Tick box 2.11A if the income in box 2.11 contains income from more than one property
- Tick box 2.11B if the income in box 2.11 is unremittable

**2.11** £

**2.11A**

**2.11B**

### Expenses – read the Notes before filling in this section

- Rent, rates, insurance, ground rents, etc.
- Repairs, maintenance and renewals
- Finance charges, including interest
- Legal and professional costs
- Cost of services provided, including wages
- Other expenses

**2.12** £

**2.13** £

**2.14** £

**2.15** £

**2.16** £

**2.17** £

total boxes 2.12 to 2.17

**2.18** £

box 2.11 minus box 2.18

**2.19** £

Net profit or (loss) – show loss in brackets

### Tax adjustments – read the Notes before filling in this section

- Private use
- Balancing charges
- Capital allowances
- Tick box 2.23A if box 2.23 includes enhanced capital allowances for designated environmentally beneficial plant and machinery
- Landlord's energy saving allowance
- 10% wear and tear

**2.20** £

**2.21** £

**2.23** £

**2.23A**

**2.23B** £

**2.24** £

box 2.20 + box 2.21

**2.22** £

boxes 2.23 + 2.23B + 2.24

**2.25** £

boxes 2.19 + 2.22 minus 2.25

Adjusted profit (if loss, enter '0' here and enter loss in box 2.27)

**2.26** £

Adjusted loss (if you entered '0' in box 2.26)

boxes 2.19 + 2.22 minus 2.25

**2.27** £

Go to page PF 4

Fill in boxes 2.28 to 2.30 (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 to column B on page PF 2

**or** allowable loss (from box 2.27) **2.29** £

Copy 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 to column D on page PF 2 and fill in columns A and B as appropriate

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
1	£	£	£
2	£	£	£
3	£	£	£
4	£	£	£
5	£	£	£
6	£	£	£

total of column above

Total taxable profits

**2.31** £

Copy to column B on page PF 2

**2.32** £

Copy to column D on page PF 2

**2.33** £

**or** loss

**2.34** £

Copy to box 2.10 in column B on page PF 2

**2.35** Additional information