

EXTRA PAGES

Complete these pages if:

- you have 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 2011 and 5 April 2012), 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 2012.

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).

Box numbers 3.3, 3.6, 3.9, 3.74 to 3.81, 3.85 to 3.92, and 3.94 to 3.96 are not used.

■ Partnership details

Name of business

3.1

Accounting period - read the notes on page PTRG 8 of the Partnership Tax Return guide

Description of partnership trade or profession

3.2

Start

3.4

End

3.5

- Date of commencement (if after 5 April 2009)

3.7

- 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 PT3)

3.11

- Date of cessation (if before 6 April 2012)

3.8

- Tick box 3.12 if your accounting date has changed (only if this is a permanent change and you want it to count for tax)

3.12

- Tick box 3.10 if you are not required to complete boxes 3.14 to 3.93 and boxes 3.99 to 3.115

3.10

- Tick box 3.13 if this is the second or further change (explain why you have not used the same date as last year in the 'Additional information' box, box 3.116, on page PT3)

3.13

■ Capital allowances - summary

	Capital allowances	Balancing charges
Annual Investment Allowance (include any balancing charges in box 3.17 below)	3.13A £	
Cars costing more than £12,000 (You must make a separate calculation for each car.)	3.14 £	3.15 £
Capital allowances at 20% on equipment, including cars with lower CO ₂ emissions	3.14A £	3.15A £
Capital allowances at 10% on equipment, including cars with higher CO ₂ emissions	3.16 £	3.17 £
Agricultural or Industrial Buildings Allowance (You must make a separate calculation for each block of expenditure.)	3.18 £	3.19 £
100% and other enhanced capital allowances claimed (you must make separate calculations). (Claims to and balancing charges arising on Business Premises Renovation Allowance must also be included in boxes 10.4 and 10.5 respectively.)	3.20 £	3.21 £
Total capital allowances/balancing charges	total of column above 3.22 £	total of column above 3.23 £

■ Income and expenses for this accounting period

If your annual turnover was below £73,000 (or would have been if you had traded for the whole year) fill in boxes 3.24 to 3.26 instead of page PT2.

If your annual turnover was between £73,000 and £15m (or would have been if you had traded for a whole year) ignore boxes 3.24 to 3.26. Now fill in page PT2.

If the combined annualised turnover from all of your activities was more than £15m fill in boxes 3.24 to 3.26 and send in partnership accounts and computations as well.

In all cases, complete box 3.83 or box 3.84 on page PT3, and the other boxes on pages PT3 and PT4 if applicable.

Turnover, including other business receipts, and goods etc. taken for personal use (and balancing charges from box 3.23)	3.24 £
Expenses allowable for tax (including capital allowances from box 3.22)	3.25 £
Net profit for this accounting period (put figure in brackets if a loss)	box 3.24 minus box 3.25 3.26 £

TRADING AND PROFESSIONAL INCOME for the year ended 5 April 2012, continued

Income and expenses for this accounting period

You must fill in this page if your annual turnover was between £73,000 and £15m. If the combined annualised turnover from all your activities was more than £15m, fill in boxes 3.24 to 3.26 on page PT1 and send in the partnership accounts and computations as well. In all cases, complete box 3.83 or box 3.84 on page PT3, and the other boxes on pages PT3 and PT4 if applicable. Read the notes on page PTRG 12 of the Partnership Tax Return guide.

If you were registered for VAT, do the figures in boxes 3.29 to 3.64 include VAT?

3.27 ☐ or exclude VAT? 3.28 ☐

Sales/business income (turnover)

3.29 £

Disallowable expenses included in boxes 3.46 to 3.63

Total expenses

• 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"/>

Gross profit/(loss)

box 3.29 minus
(boxes 3.46 + 3.47 + 3.48)
3.49 £

Other income/profits

3.50 £

• 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

Total expenses

boxes 3.51 to 3.63
3.64 £

Net profit/(loss)

boxes 3.49 + 3.50 minus 3.64
3.65 £

Tax adjustments to net profit or loss for this accounting period

• Disallowable expenses	3.66 £ <input type="text"/>
• Goods, etc. 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"/>

Total additions to net profit (deduct from net loss)

boxes 3.66 + 3.67 + 3.68
3.69 £

• Capital allowances (from box 3.22)	3.70 £ <input type="text"/>
• Deductions from net profit (add to net loss)	3.71 £ <input type="text"/>

Net business profit for tax purposes for this accounting period (put figure in brackets if a loss)

boxes 3.70 + 3.71
3.72 £

boxes 3.65 + 3.69 minus box 3.72
3.73 £

TRADING AND PROFESSIONAL INCOME *for the year ended 5 April 2012, 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

See page PTRG 5 of the Partnership Tax Return guide if you are a 'CT Partnership'

3.116 *Additional information*

TRADING AND PROFESSIONAL INCOME *for the year ended 5 April 2012, 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 is more than £15m.

Assets

● Plant, machinery and motor vehicles	3.99	£	
● Other fixed assets (premises, goodwill, investments, etc.)	3.100	£	
● Stock and work in progress	3.101	£	
● Debtors/prepayments/other current assets	3.102	£	
● Bank/building society balances	3.103	£	
● Cash in hand	3.104	£	
			boxes 3.99 to 3.104
			3.105

Liabilities

● Trade creditors/accruals	3.106	£	
● Loans and overdrawn bank accounts	3.107	£	
● Other liabilities	3.108	£	
			boxes 3.106 to 3.108
			3.109

Net business assets (put the figure in brackets if you had net business liabilities)

box 3.105 minus box 3.109
3.110

Represented by partners' current and capital accounts

● Balance at start of period*	3.111	£	
● Net profit/(loss)*	3.112	£	
● Capital introduced	3.113	£	
● Drawings	3.114	£	
			boxes 3.111 to 3.113 minus box 3.114
● Balance at end of period*			3.115

* If the capital account is overdrawn, or the business made a net loss, put the figure in brackets.

Box 3.116 'Additional information' is on page PT3.

■ Partnership trade charges

● Net partnership charges paid in the period 6 April 2011 to 5 April 2012 (not the accounting period)	3.117	£
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