

PARTNERSHIP DISPOSAL OF CHARGEABLE ASSETS

Complete these pages if the partnership disposed of any chargeable assets in the year ended 5 April 2012. If the partnership is a 'CT Partnership' see page PTRG 5 of the Partnership Tax Return guide. If the partnership has disposed of a chargeable asset during the year 2011–12, the partners who own a share of that asset may be liable to tax on any chargeable gain arising. The tax due, if any, will depend on the individual circumstances of each partner.

These pages only require details of disposals of chargeable assets. However, you may need to provide the partners with additional information so that they can calculate their individual chargeable gains, for example, details of the cost of the asset.

Partnership details

Name Tax reference

Disposals of chargeable assets made by the partnership in the period 6 April 2011 to 5 April 2012

| 1. Description of asset (for example, address and description of property) | 2. Tick if shares or securities disposed of are not listed shares or other securities (see definition on notes page PAN 6) | 3. Disposal proceeds | 4. Further information (for example, where a valuation has been shown rather than the actual proceeds from the disposal) |
|---|--|----------------------|---|
| | | £ | |
| | | £ | |
| | | £ | |
| | | £ | |
| | | £ | |
| | | £ | |
| | | £ | |

Total disposal proceeds

total of column 3
4.1 £

Copy this figure to box 30 of the Partnership Statement (Full).

Now finish filling in the Partnership Tax Return

4.2 *Additional information*