

**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 1997 and 5 April 1998), 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 1998.

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).

**Partnership details**
**Name**


- Tick box 3.5A if you are not required to complete boxes 3.11 to 3.80 and 3.93 to 3.109

**3.5A** 
**Description of partnership trade or profession**
**3.2** 

- Tick box 3.7 if the partnership's accounts do not cover the period from the last accounting date (explain why in the 'Additional information' box on page 8)

**3.7** 
**Accounting period** - read the notes on page 7 of the Partnership Tax Return Guide

 Start **3.4** / / End **3.5** / /

- Tick box 3.8A if you wish to voluntarily disclose you have applied the anti-avoidance rules in Schedule 22 FA 1995 when calculating your transitional overlap profit for 1997-98

**3.8A** 

- Date of commencement (if after 5 April 1994)

**3.9** / /

- Tick box 3.8B if your accounting date has changed (only if this is a permanent change and you want it to count for tax)

**3.8B** 

- Date of cessation (if before 6 April 1998)

**3.10** / /

- Tick box 3.8C 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.)

**3.8C** 
**Income and expenses for this accounting period**

If your annual turnover is £15,000 or more, ignore boxes 3.11 to 3.13.

 Now fill in Page PT2 

If your annual turnover is below £15,000, fill in boxes 3.11 to 3.13 instead of Page PT2.

- Turnover, other business receipts, and goods etc. taken for personal use (and balancing charges) **3.11** £

- Expenses allowable for tax (including capital allowances) **3.12** £

**Net profit for this accounting period (put figure in brackets if a loss)** **3.13** £ box 3.11 minus box 3.12

 Now fill in page PT3 

**TRADING AND PROFESSIONAL INCOME for the year ended 5 April 1998, continued**

■ **Income and expenses for this accounting period**

You must fill in this Page if your annual turnover is £15,000 or more. If your annual turnover is more than £15 million, fill in boxes 3.16 and 3.60 and send in the partnership accounts and computations. Read the notes on page 8 of the Partnership Tax Return Guide.

If you were registered for VAT, do the figures in boxes 3.16 to 3.51 include VAT?

3.14  or exclude VAT? 3.15

Sales/business income (turnover)

3.16 £

Disallowable expenses included in boxes 3.33 to 3.50

Total expenses

● Cost of sales	3.17 £ <input type="text"/>	3.33 £ <input type="text"/>
● Construction industry subcontractor costs	3.18 £ <input type="text"/>	3.34 £ <input type="text"/>
● Other direct costs	3.19 £ <input type="text"/>	3.35 £ <input type="text"/>

box 3.16 minus (box 3.33 + box 3.34 + box 3.35)

Gross profit/(loss) 3.36 £

Other income/profits 3.37 £

● Employee costs	3.20 £ <input type="text"/>	3.38 £ <input type="text"/>
● Premises costs	3.21 £ <input type="text"/>	3.39 £ <input type="text"/>
● Repairs	3.22 £ <input type="text"/>	3.40 £ <input type="text"/>
● General administrative expenses	3.23 £ <input type="text"/>	3.41 £ <input type="text"/>
● Motor expenses	3.24 £ <input type="text"/>	3.42 £ <input type="text"/>
● Travel and subsistence	3.25 £ <input type="text"/>	3.43 £ <input type="text"/>
● Advertising, promotion and entertainment	3.26 £ <input type="text"/>	3.44 £ <input type="text"/>
● Legal and professional costs	3.27 £ <input type="text"/>	3.45 £ <input type="text"/>
● Bad debts	3.28 £ <input type="text"/>	3.46 £ <input type="text"/>
● Interest	3.29 £ <input type="text"/>	3.47 £ <input type="text"/>
● Other finance charges	3.30 £ <input type="text"/>	3.48 £ <input type="text"/>
● Depreciation and loss/(profit) on sale	3.31 £ <input type="text"/>	3.49 £ <input type="text"/>
● Other expenses including partnership charges	3.32 £ <input type="text"/>	3.50 £ <input type="text"/>

Put the total of boxes 3.17 to 3.32 in box 3.53 below

Total expenses 3.51 £

boxes 3.36 + 3.37 minus box 3.51

Net profit/(loss) 3.52 £

■ **Tax adjustments to net profit or loss for this accounting period**

● Disallowable expenses	3.53 £ <input type="text"/>	total of boxes 3.17 to 3.32
● Goods etc. taken for personal use and other adjustments (apart from disallowable expenses) that increase profits	3.54 £ <input type="text"/>	
● Balancing charges	3.55 £ <input type="text"/>	

boxes 3.53 + 3.54 + 3.55

Total additions to net profit (deduct from net loss) 3.56 £

● Capital allowances 3.57 £

boxes 3.57 + 3.58

● Deductions from net profit (add to net loss) 3.58 £

boxes 3.52 + 3.56 minus box 3.59

Net business profit for tax purposes for this accounting period (put figure in brackets if a loss) 3.60 £

SA800(TP) (NET)

**You must fill in this Page (leave blank any boxes that do not apply to you)**

**Capital Allowances - summary**

	Capital allowances	Balancing charge
● Motor cars (Separate calculations must be made for each motor car costing more than £12,000 and for cars used partly for private motoring.)	3.61 £	3.62 £
● Other business plant and machinery	3.63 £	3.64 £
● Agricultural or Industrial Buildings Allowance (A separate calculation must be made for each block of expenditure)	3.65 £	3.66 £
● Other capital allowances claimed (Separate calculations must be made.)	3.67 £	3.68 £
<b>Total capital allowances/balancing charges</b>	<b>3.69 £</b>	<b>3.70 £</b>

**Taxable profit or loss for this accounting period**

*Note. Box numbers 3.71 and 3.72 and 3.74 to 3.78 are not used.*

Tick box 3.72A if the figure in box 3.73 is provisional **3.72A**

Profit or loss from box 3.13 or 3.60 **3.73** £

Net profit for this accounting period (if loss, enter '0' here) **3.79** £ from box 3.73

*Copy this figure to box 3 in the Partnership Statement*

Allowable loss for this accounting period (if profit, enter '0' here) **3.80** £ from box 3.73

*Copy this figure to box 4 in the Partnership Statement*

**Additional information**

Note. Box numbers 3.81 to 3.91 inclusive are not used.

■ **Subcontractors in the construction industry**

● Deductions made by contractors on account of tax for the period 6 April 1997 to 5 April 1998 and other tax deducted from trading income	3.92	£
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Remember to send in SC60s received by the partnership

Copy this figure to box 16 in the Partnership Statement

■ **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 £15 million.

<b>Assets</b>	● Plant, machinery and motor vehicles	3.93	£	
	● Other fixed assets (premises, goodwill, investments etc.)	3.94	£	
	● Stock and work in progress	3.95	£	
	● Debtors/prepayments/other current assets	3.96	£	
	● Bank/building society balances	3.97	£	
	● Cash in hand	3.98	£	3.99
				total of boxes 3.93 to 3.98

<b>Liabilities</b>	● Trade creditors/accruals	3.100	£	
	● Loans and overdrawn bank accounts	3.101	£	
	● Other liabilities	3.102	£	3.103
				total of boxes 3.100 to 3.102

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

box 3.99 minus box 3.103	3.104	£
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**Represented by**

Partners' current and capital accounts

● Balance at start of period*	3.105	£		
● Net profit/(loss)*	3.106	£		
● Capital introduced	3.107	£		
● Drawings	3.108	£		
● Balance at end of period*			3.109	£
				boxes 3.105 to 3.107 minus box 3.108

\* If the Capital Account is overdrawn, or the business made a net loss, show the figure in brackets.

■ **Partnership trade charges**

● Net partnership charges paid in the period 6 April 1997 to 5 April 1998 (not the accounting period)	3.110	£
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Copy the figure in box 3.110 to box 23 in the Partnership Statement