

EXTRAS

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 1998 and 5 April 1999), 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 1999.

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

Boxes 3.1, 3.3 and 3.6 are not used

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

 3.8A

- Date of commencement (if after 5 April 1996)

3.9 / /

- Tick box 3.8B 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.)

 3.8B

- Date of cessation (if before 6 April 1999)

3.10 / /

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)

 box 3.11 minus box 3.12
 3.13 £

 Now fill in page PT3 

TRADING AND PROFESSIONAL INCOME for the year ended 5 April 1999, 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 £ 3.33 £

● Construction industry subcontractor costs 3.18 £ 3.34 £

● Other direct costs 3.19 £ 3.35 £

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 £ 3.38 £

● Premises costs 3.21 £ 3.39 £

● Repairs 3.22 £ 3.40 £

● General administrative expenses 3.23 £ 3.41 £

● Motor expenses 3.24 £ 3.42 £

● Travel and subsistence 3.25 £ 3.43 £

● Advertising, promotion and entertainment 3.26 £ 3.44 £

● Legal and professional costs 3.27 £ 3.45 £

● Bad debts 3.28 £ 3.46 £

● Interest 3.29 £ 3.47 £

● Other finance charges 3.30 £ 3.48 £

● Depreciation and loss/(profit) on sale 3.31 £ 3.49 £

● Other expenses including partnership charges 3.32 £ 3.50 £

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

Total expenses

total boxes 3.38 to 3.50
3.51 £

Net profit/(loss)

boxes 3.36 + 3.37 minus box 3.51
3.52 £

Tax adjustments to net profit or loss for this accounting period

● Disallowable expenses 3.53 £

● Goods etc. taken for personal use and other adjustments (apart from disallowable expenses) that increase profits 3.54 £

● Balancing charges 3.55 £

Total additions to net profit (deduct from net loss)

boxes 3.53 + 3.54 + 3.55
3.56 £

● Capital allowances 3.57 £

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

boxes 3.57 + 3.58
3.59 £

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

boxes 3.52 + 3.56 minus box 3.59
3.60 £

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 £
Total capital allowances/balancing charges	total of column above 3.69 £	total of column above 3.70 £

Taxable profit or loss for this accounting period

Boxes 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 £

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

Copy this figure to box 11 in the Partnership Statement

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

Copy this figure to box 12 in the Partnership Statement

Additional information

TRADING AND PROFESSIONAL INCOME for the year ended 5 April 1999, continued

Boxes 3.81 to 3.92 are not used

Subcontractors in the construction industry

- Deductions made by contractors on account of tax for the period 6 April 1998 to 5 April 1999 £
- Remember to send in SC60s received by the partnership Copy this figure to box 24 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.

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

Liabilities			
• Trade creditors/accruals	<input type="text" value="3.100"/>	£	
• Loans and overdrawn bank accounts	<input type="text" value="3.101"/>	£	
• Other liabilities	<input type="text" value="3.102"/>	£	
			total of boxes 3.100 to 3.102
			<input type="text" value="3.103"/> £

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

box 3.99 minus box 3.103
 £

Represented by

Partners' current and capital accounts

• Balance at start of period*	<input type="text" value="3.105"/>	£	
• Net profit/(loss)*	<input type="text" value="3.106"/>	£	
• Capital introduced	<input type="text" value="3.107"/>	£	
• Drawings	<input type="text" value="3.108"/>	£	
• Balance at end of period*			boxes 3.105 to 3.107 minus box 3.108 <input type="text" value="3.109"/> £

* 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 1998 to 5 April 1999 (not the accounting period) £

Boxes 3.111 to 3.119 are not used

Copy the figure in box 3.110 to box 29 in the Partnership Statement

Tax deducted from trading income

- Any tax deducted (excluding deductions made by contractors on account of tax) from trading income £

Copy this figure to box 24A in the Partnership Statement