



Tax reference

Date

HM Revenue & Customs office address

[ ]

[ ]

Telephone

Issue address

[ ]

[ ]

For

Reference

**T**his notice requires you by law to send us a tax return giving details of income and disposals of chargeable assets, and any documents we ask for, for the year 6 April 2013 to 5 April 2014.

You can file the tax return using:

- this form and any supplementary pages you need, or
- the internet (you will need to use commercial software which you may have to buy). Most people file online. If you file online you will receive an instant online acknowledgement telling you that we have received your tax return safely. To file online, go to [hmrc.gov.uk/online](http://hmrc.gov.uk/online)

**Make sure that your tax return, and any documents asked for, reach us by:**

- **31 October 2014** if you complete a paper tax return, or
- **31 January 2015** if you file online.

Please see the Partnership Tax Return Guide for filing dates if this notice was given after 31 July 2014 or if the partnership includes a company as a partner.

Each partner who was a member of the partnership during the return period is liable to automatic penalties if the Partnership Tax Return does not reach us by the relevant filing date shown above. They will have to pay interest and may have to pay a late payment penalty on any tax they pay late.

We check all tax returns and there are penalties for supplying false or incomplete information.

**Who should send the Partnership Tax Return?**

If this Partnership Tax Return has been issued in the name of the partnership, then the partner nominated by the other members of the partnership during the period covered by the tax return is required by law to complete it and send it back to us. If the partners are unable to nominate someone, they should ask us to nominate one of them.

If this Partnership Tax Return has been issued in the name of a particular partner, that partner is required by law to send it back to us.

**The Partnership Tax Return – your responsibilities**

We have sent you pages 1 to 8 of the tax return for the most common types of partnership income. You might need other supplementary pages, which we have not sent you, for other types of income and disposals.

You are responsible for making sure that you have the right pages. Answer the questions on page 2 of this form to find out if you have the right ones.

You should make sure that the information needed by individual partners to complete their personal tax returns is given to them as quickly as possible (some partners may want to send their own returns by 31 October 2014).

**If you need help:**

- refer to the Partnership Tax Return Guide (included with this return, unless we know you have a tax adviser), or
- phone the number above – we can answer most questions by phone, or
- when the office is closed, phone our helpline on **0300 200 3310** for general advice, or
- go to [hmrc.gov.uk/sa](http://hmrc.gov.uk/sa)

## PARTNERSHIP BUSINESS AND INVESTMENT INCOME *for the year ended 5 April 2014*

Answer Questions 1 to 6 on this page and Question 7 on page 8 to check that you have the pages you need to make a complete return of partnership income and related information for the year ended 5 April 2014. If you answer 'Yes', you must make sure that you have the right pages and then fill in the relevant boxes. If not, go to the next question.

To get the appropriate supplementary pages and notes that will help you fill in this form, go to [hmrc.gov.uk/selfassessmentforms](http://hmrc.gov.uk/selfassessmentforms)

**Check to make sure that you have the right supplementary pages (including the Partnership Savings pages – see Question 7) and then tick the box below**

- Q1** Did the partnership receive any rent or other income from UK property (read the [Partnership Tax Return Guide](#) if you have furnished holiday lettings)? **YES**  **UK PROPERTY**
- Q2** Did the partnership have any foreign income? **YES**  **FOREIGN**
- Q3** Did the partnership business include a trade or profession at any time between 6 April 2013 and 5 April 2014? **YES**  If yes, complete boxes 3.1 to 3.117 on pages 2 to 5 as appropriate.
- Q4** Did the partnership dispose of any chargeable assets? **YES**  **CHARGEABLE ASSETS**
- Q5** During the return period has the partnership included any member who is:
- a company **YES**
  - not resident in the UK **YES**  If yes, read the Partnership Tax Return Guide about filling in the Partnership Statement, go to [hmrc.gov.uk/selfassessmentforms](http://hmrc.gov.uk/selfassessmentforms)
  - a partner in a business controlled and managed abroad and who is not domiciled in the UK or is not ordinarily resident in the UK? **YES**  If yes, read the Partnership Tax Return Guide.
- Q6** Are you completing this tax return on behalf of a European Economic Interest Grouping (EEIG)? **YES**  If yes, read the Partnership Tax Return Guide.

## TRADING AND PROFESSIONAL INCOME *for the year ended 5 April 2014*

You have to fill in a set of boxes for each trade carried on by the partnership and you may have to fill in a separate set if partnership accounts were made up to more than one date in the year ended 5 April 2014. Check the rules in the Partnership Tax Return Guide.

Box numbers 3.3, 3.6, 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**

#### Description of partnership trade or profession

**3.2**

**Accounting period** – read the Partnership Tax Return Guide, go to [hmrc.gov.uk/selfassessmentforms](http://hmrc.gov.uk/selfassessmentforms)

Start

**3.4**

End

**3.5**

• Date of commencement (if after 5 April 2011) **3.7**

• Date of cessation (if before 6 April 2014) **3.8**

• Tick box 3.9 if you used the *cash basis*, money actually received and paid out, to calculate your income and expenses – [read the notes](#) **3.9**

• Tick box 3.10 if you do not need to complete boxes 3.14 to 3.93 and boxes 3.99 to 3.115 **3.10**

• 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 3) **3.11**

• 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 3.13 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 3). **3.13**

# TRADING AND PROFESSIONAL INCOME *for the year ended 5 April 2014 - continued*

## ■ Capital allowances – summary

	Capital allowances	Balancing charges
● Annual Investment Allowance ( <i>include any balancing charges in box 3.17 below</i> )	<b>3.13A</b> £	
● Cars costing more than £12,000 – <i>if bought before 6 April 2009.</i> (You should make a separate calculation for each car.)	<b>3.14</b> £	<b>3.15</b> £
● Capital allowances at 18% on equipment, including cars with lower CO <sub>2</sub> emissions	<b>3.14A</b> £	<b>3.15A</b> £
● Capital allowances at 8% on equipment, including cars with higher CO <sub>2</sub> emissions	<b>3.16</b> £	<b>3.17</b> £
● Agricultural or Industrial Buildings Allowance. (You must make a separate calculation for each block of expenditure.)	<b>3.18</b> £	<b>3.19</b> £
● 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.)	<b>3.20</b> £	<b>3.21</b> £
<b>Total capital allowances/balancing charges</b>	<b>total of column above</b> <b>3.22</b> £	<b>total of column above</b> <b>3.23</b> £

## ■ Income and expenses for this accounting period

*Read the [Partnership Tax Return Guide](#) before completing this section.*

*If your annual turnover was below £79,000 (or would have been if you had traded for the whole year) fill in boxes 3.24 to 3.26 instead of page 4.*

*If your annual turnover was between £79,000 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 4.*

*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 5, and the other boxes on page 5 if applicable.*

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

### 3.116 *Additional information*

# TRADING AND PROFESSIONAL INCOME for the year ended 5 April 2014 - continued

## Income and expenses for this accounting period

You must fill in this page if your annual turnover was between £79,000 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 3 and send in the partnership accounts and computations as well. In all cases, complete box 3.83 or box 3.84 on page 5, and the other boxes on page 5 if applicable. Read the Partnership Tax Return Guide, go to [hmrc.gov.uk/selfassessmentforms](http://hmrc.gov.uk/selfassessmentforms)

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"/>

box 3.29 minus (boxes 3.46 + 3.47 + 3.48)

Gross profit/(loss)

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	boxes 3.30 to 3.45 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"/>

boxes 3.70 + 3.71  
3.72 £

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

boxes 3.65 + 3.69 minus box 3.72  
3.73 £

# TRADING AND PROFESSIONAL INCOME *for the year ended 5 April 2014 - continued*

## ■ Taxable profit or loss for this accounting period

● Adjustment on change of basis	<b>3.82</b> £
Net profit for this accounting period (if loss, enter '0' here) from box 3.26 or box 3.73	<b>3.83</b> £
Allowable loss for this accounting period (if profit, enter '0' here) from box 3.26 or box 3.73	<b>3.84</b> £
Tick box 3.93 if the figure in box 3.83 or box 3.84 is provisional	<b>3.93</b>

Copy this figure to box 11A in the Partnership Statement

Copy this figure to box 11 in the Partnership Statement

Copy this figure to box 12 in the Partnership Statement

## ■ Subcontractors in the construction industry

● Deductions on payment and deduction statements from contractors – construction industry subcontractors only	<b>3.97</b> £
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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)	<b>3.98</b> £
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Read the Partnership Tax Return Guide if you are a 'CT Partnership', go to [hmrc.gov.uk/selfassessmentforms](http://hmrc.gov.uk/selfassessmentforms) Copy this figure to box 24A 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 was more than £15m.

### Assets

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

boxes 3.99 to 3.104

**3.105** £

### Liabilities

● Trade creditors/accruals	<b>3.106</b> £
● Loans and overdrawn bank accounts	<b>3.107</b> £
● Other liabilities	<b>3.108</b> £

boxes 3.106 to 3.108

**3.109** £

box 3.105 minus box 3.109

**3.110** £

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

### Represented by partners' current and capital accounts

● Balance at start of period*	<b>3.111</b> £
● Net profit/(loss)*	<b>3.112</b> £
● Capital introduced	<b>3.113</b> £
● Drawings	<b>3.114</b> £
● Balance at end of period*	<b>3.115</b> £

boxes 3.111 to 3.113  
minus box 3.114

**3.115** £

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

Box 3.116 'Additional information' is on page 3.

## ■ Partnership trade charges

● Net partnership charges paid in the period 6 April 2013 to 5 April 2014 (not the accounting period)	<b>3.117</b> £
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# PARTNERSHIP STATEMENT (SHORT) for the year ended 5 April 2014

## Please read these instructions before completing the Statement

Use these pages to allocate partnership income if the only income for the relevant return period was trading and professional income or taxed interest and alternative finance receipts from banks and building societies. Otherwise you must download or ask the SA Orderline for the *Partnership Statement (Full)* pages to record details of the allocation of all the partnership income. Go to [hmrc.gov.uk/selfassessmentforms](http://hmrc.gov.uk/selfassessmentforms)

**Step 1** Fill in boxes 1 to 29 and boxes A and B as appropriate. Get the figures you need from the relevant boxes in the Partnership Tax Return. Complete a separate Statement for each accounting period covered by this Partnership Tax Return and for each trade or profession carried on by the partnership.

**Step 2** Then allocate the amounts in boxes 11 to 29 attributable to each partner using the allocation columns on this page and page 7, read the *Partnership Tax Return Guide*, go to [hmrc.gov.uk/selfassessmentforms](http://hmrc.gov.uk/selfassessmentforms) If the partnership has more than three partners, please photocopy page 7.

**Step 3** Each partner will need a copy of their allocation of income to fill in their personal tax return.

### PARTNERSHIP INFORMATION

If the partnership business includes a trade or profession, enter here the accounting period for which appropriate items in this statement are returned.

Start **1** / /

End **2** / /

Nature of trade **3**

### MIXED PARTNERSHIPS

Tick here if this Statement is drawn up using Corporation Tax rules **4**

Tick here if this Statement is drawn up using tax rules for non-residents **5**

### Partnership's profits, losses, income, tax credits, etc.

Tick this box if the items entered in the box had foreign tax taken off

#### for an accounting period ended in 2013-14

from box 3.83 Profit from a trade or profession	<b>A</b>	<b>11</b> £	Profit	<b>11</b> £	Copy this figure to box 8
from box 3.82 Adjustment on change of basis		<b>11A</b> £		<b>11A</b> £	Copy this figure to box 10
from box 3.84 Loss from a trade or profession	<b>B</b>	<b>12</b> £	Loss	<b>12</b> £	Copy this figure to box 8
from box 10.4 Business Premises Renovation Allowance		<b>12A</b> £		<b>12A</b> £	Copy this figure to box 15
<b>for the period 6 April 2013 to 5 April 2014*</b>					
from box 7.9A UK taxed interest and taxed alternative finance receipts		<b>22</b> £		<b>22</b> £	Copy this figure to box 28
from box 3.97 CIS deductions made by contractors on account of tax		<b>24</b> £		<b>24</b> £	Copy this figure to box 30
from box 3.98 Other tax taken off trading income		<b>24A</b> £		<b>24A</b> £	Copy this figure to box 31
from box 7.8A Income Tax taken off		<b>25</b> £		<b>25</b> £	Copy this figure to box 29
from box 3.117 Partnership charges		<b>29</b> £		<b>29</b> £	Copy this figure to box 4, 'Other tax reliefs' section on page Ai 2 in your personal tax return

\* if you are a 'CT Partnership' see the Partnership Tax Return Guide

### Individual partner details

**6** Name of partner

Address

Postcode

Date appointed as a partner (if during 2012-13 or 2013-14)

**7** / /

Partner's Unique Taxpayer Reference (UTR)

**8**

Date ceased to be a partner (if during 2012-13 or 2013-14)

**9** / /

Partner's National Insurance number

**10** | | | | | | | |

### Partner's share of profits, losses, income, tax credits, etc.

Copy figures in boxes 11 to 29 to boxes in the individual's Partnership (short) pages as shown below

**Individual partner details**

<b>6</b>	Name of partner	
	Address	
	Postcode	
Date appointed as a partner (if during 2012-13 or 2013-14)		Partner's Unique Taxpayer Reference (UTR)
<b>7</b>	/ /	<b>8</b>
Date ceased to be a partner (if during 2012-13 or 2013-14)		Partner's National Insurance number
<b>9</b>	/ /	<b>10</b>

**Partner's share of profits, losses, income, tax credits, etc.**

*Copy figures in boxes 11 to 29 to boxes in the individual's Partnership (short) pages as shown below*

Profit	<b>11</b> £	Copy this figure to box 8
	<b>11A</b> £	Copy this figure to box 10
Loss	<b>12</b> £	Copy this figure to box 8
	<b>12A</b> £	Copy this figure to box 15
	<b>22</b> £	Copy this figure to box 28
	<b>24</b> £	Copy this figure to box 30
	<b>24A</b> £	Copy this figure to box 31
	<b>25</b> £	Copy this figure to box 29
	<b>29</b> £	Copy this figure to box 4, 'Other tax reliefs' section on page Ai 2 in your personal tax return

**Individual partner details**

<b>6</b>	Name of partner	
	Address	
	Postcode	
Date appointed as a partner (if during 2012-13 or 2013-14)		Partner's Unique Taxpayer Reference (UTR)
<b>7</b>	/ /	<b>8</b>
Date ceased to be a partner (if during 2012-13 or 2013-14)		Partner's National Insurance number
<b>9</b>	/ /	<b>10</b>

**Partner's share of profits, losses, income, tax credits, etc.**

*Copy figures in boxes 11 to 29 to boxes in the individual's Partnership (short) pages as shown below*

Profit	<b>11</b> £	Copy this figure to box 8
	<b>11A</b> £	Copy this figure to box 10
Loss	<b>12</b> £	Copy this figure to box 8
	<b>12A</b> £	Copy this figure to box 15
	<b>22</b> £	Copy this figure to box 28
	<b>24</b> £	Copy this figure to box 30
	<b>24A</b> £	Copy this figure to box 31
	<b>25</b> £	Copy this figure to box 29
	<b>29</b> £	Copy this figure to box 4, 'Other tax reliefs' section on page Ai 2 in your personal tax return



# OTHER INFORMATION for the year ended 5 April 2014

**Q7 Did the partnership receive any other income which you have not already included elsewhere in the Partnership Tax Return?**

YES

If Yes, read the note below

Make sure that you fill in the pages for Questions 1 to 4 before answering Question 7

If you ticked the 'Yes' box and the only income was interest, or alternative finance receipts with tax taken off, from banks and building societies, fill in boxes 7.7A to 7.9A below. Otherwise download the Partnership Savings pages, go to [hmrc.gov.uk/selfassessmentforms](http://hmrc.gov.uk/selfassessmentforms) and leave boxes 7.7A to 7.9A blank. If you have more than one account, enter **totals** in the boxes.

Interest and alternative finance receipts from UK banks and building societies, paid with tax taken off for the period 6 April 2013 to 5 April 2014 (not the accounting period)	Amount after tax taken off	Tax taken off	Gross amount before tax
	<b>7.7A</b> £ <input type="text"/>	<b>7.8A</b> £ <input type="text"/>	<b>7.9A</b> £ <input type="text"/>
		Copy this figure to box 25 in the Partnership Statement	Copy this figure to box 22 in the Partnership Statement

**Q8 Are the details on the front of the Partnership Tax Return wrong?**

YES

If yes, make any corrections on the front of the form

**Q9 Please give a daytime phone number (including the area code) in boxes 9.1 and 9.2**

It is often simpler to phone if we need to ask you about your tax return.

Your phone number  
**9.1**

or, if you prefer, your adviser's phone number  
**9.2**

Your adviser's name and address  
**9.3**

Postcode

**Q10 Other information**

Please tick box 10.1 if this Partnership Tax Return contains figures that are provisional because you do not yet have final figures. The Partnership Tax Return Guide explains the circumstances in which provisional figures may be used and asks you to provide some additional information in box 3.116 on page 3.

**10.1**

**Disclosure of tax avoidance schemes** – If the partnership is a party to one or more disclosable tax avoidance schemes, you must complete boxes 10.2 and 10.3. Give details of each scheme (up to three) on a separate line. If the partnership is party to more than three schemes, details of the additional schemes must be reported on form [AAG4 Disclosure of avoidance scheme](#).

Scheme reference number **10.2**

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Tax year in which the expected advantage to the partners arises – year ended 5 April **10.3**

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Business Premises Renovation Allowance (BPPA)** – read the Partnership Tax Return Guide before you fill in these boxes. Extract from boxes 3.20 and 3.21 (and boxes 1.36 and 1.34 from the [Partnership UK Property](#) pages) the amounts that relate to any BPPA claims or charges. Enter claims to BPPA in box 10.4 and charges in box 10.5

Capital allowance **10.4** £

Copy this figure to box 12A in the Partnership Statement

Balancing charge **10.5** £

**Q11 Declaration – I have filled in and am sending back to you the following:**

1 TO 5 OF THIS FORM

6 & 7 PARTNERSHIP STATEMENT (SHORT)

6 & 7 PARTNERSHIP STATEMENT (FULL)

PARTNERSHIP UK PROPERTY

PARTNERSHIP FOREIGN

PARTNERSHIP TRADING

PARTNERSHIP DISPOSAL OF CHARGEABLE ASSETS

PARTNERSHIP SAVINGS

I attach **11.1**  additional copies of page 7. There were **11.2**  partners in this partnership for that period.

Before you send the completed tax return back to your current HM Revenue & Customs office, you must sign the statement below.

If you give false information or conceal any part of the partnership's income or details of the disposal of chargeable assets, you may be liable to financial penalties and/or we may prosecute you.

**11.3** The information that I have given in this Partnership Tax Return, as the nominated partner, is correct and complete to the best of my knowledge and belief.

Signature

Print name in full here

Date

If you have signed for someone else, please also:

- state the capacity in which you are signing (for example, as executor or receiver)
- give the name of the person you are signing for and your name and address in the 'Additional information' box, box 3.116, on page 3.

**11.4**