HM Revenue & Customs

Registering a partner for Self Assessment if they're not an individual

About this form

Use this form to register partners who are not individuals. For example if the trust, partnership or company that you're responsible for has joined a partnership as a new partner.

It contains questions that help HM Revenue and Customs (HMRC) decide the partner's tax return requirements.

If the partner is an individual, please do not use this form. Instead, the new partner should complete form SA401 Registering a partner for Self Assessment and Class 2 NICs.

Each partner must complete a separate form SA401 or SA402, as appropriate.

The partnership must register separately using form SA400 Registering a partnership for Self Assessment.

Who should complete this form?

Complete this form if you are responsible for registering a partner in a partnership, and that partner is not an individual.

If the partner is itself a partnership, or is a trust, this form must be completed by the nominated partner or trustee.

The nominated partner is the the partner who has been nominated by the partnership to receive and submit the partnership returns.

Appointing an agent

To authorise an agent to act on the partner's behalf, you can either complete form 64-8 Authorising your agent or ask your agent to set up an authorisation online.

Ask your agent about online authorisation, or download form 64-8 at www.gov.uk/government/publications/tax-agents-and-advisers-authorising-your-agent-64-8

If you need help

If you need help phone 0300 200 3500.

If you're calling from outside the UK phone +44 191 203 7010.

What to do next

Please send your completed SA402 and 64-8 (if appropriate) to:

HM Revenue and Customs
National Insurance Contributions and Employer Office
BX9 1AN

These forms can be sent with the SA400 and any forms SA401 and SA402, but please do not attach anything else.

About the partner

1 Name of partner

2 Type of partner

For example company, partnership, trust, county council

3 Business address

Postcode

4 Phone number

5 Is the partner resident in the UK?

No ☐   Yes ☐

6 If the partner has previously registered for Self Assessment or Corporation Tax, what is its Unique Taxpayer Reference (UTR)?

7 If the partner is a Limited Liability Partnership (LLP) or a Limited Partnership (LP), what is its Company Registration Number (CRN)?

8 If the partner is a registered pension scheme, what is its Pension Scheme Reference Number?

About the partnership joined

9 Name of partnership

10 Address of partnership

Postcode

11 What is the nature of the business being carried out?
For example, plumbers, investment business, electrical engineers

12 When did the partner join the partnership? DD MM YYYY

13 Has form SA400 Registering a partnership for Self Assessment been completed for this partnership?

No ☐   Yes ☐

If Yes, please go to question 14
If No

- If this is an ordinary partnership, or a Limited Liability Partnership (LLP) or Limited Partnership (LP) registered with Companies House before 25 October 2010, please register the partnership using form SA400.

- If this is an LLP or LP registered with Companies House on or after 25 October 2010, please enter the Company Registration Number (CRN) below

14 Please enter the partnership Unique Taxpayer Reference (UTR), if known?

Declaration

15 Your name

16 Capacity in which you are signing this form

Company secretary ☐   Go to **question 18**

Nominated partner ☐   Go to **question 17**

Trustee ☐   Go to **question 17**

Agent ☐   Go to **question 18**

Other please state ☐   Please give details below, then go to **question 18**

17 Unique Taxpayer Reference (UTR) of the nominated partner or trustee

18 Your address

Postcode

19 Phone number

I declare that:
- the information I have given on this form is complete and correct to the best of my knowledge and belief
- I will tell HM Revenue and Customs straightaway if my circumstances change in a way that affects the answers I have given on this form.

Signature

Date DD MM YYYY