

## Partnerships

### Registering with the Inland Revenue and National Insurance

When a partnership is formed, the Inland Revenue needs to be informed of the following

- Names, tax reference numbers, and national insurance numbers of all the partners
- Trading Name of the Partnership
- Trading address for correspondence

With effect from February 2009, the set up of partnerships and their members is centralised. HMRC has introduced a centralisation unit specifically for the set up of partnerships and this will be within the Central Agents Authorisation Team (CAAT) in Longbenton.

The centralisation unit in CAAT will respond to requests concerning the set up of a partnership and its members. This will include **all trading and investment** partnerships, whether a general partnership, limited liability partnership (LLP) or limited partnership (LP) and all its members, whether they are individuals, companies or other entities, resident in the UK or outside the UK.

CWF1 form should be used to notify CAAT of the partnership and its members and should specify the nature of the partnership business:

[Download Form CWF1 \(PDF 43K\)](#)

The tax office for the partnership is usually the local office for the area where the trading office is based.

All partners are considered to be self employed and will be required to register for Class 2 national insurance.

This can be done using the above form or via the self employment helpline, where registration can be done over the phone, as long as the person ringing has their national insurance number.

Newly Self-Employed Helpline **08459 15 45 15** (8am to 5pm, Monday to Friday)

In most cases a Short Partnership Return will be sent to the Tax Partner for completion. Dates for filing are the same as self assessment.