

Exclusions for online filing SA100 - 2008/09

1. Where a personal return cannot be filed online for a reason listed below, provided that a paper return is delivered on or before 31st January following the end of the tax year to which the return relates, HMRC will accept that the taxpayer had a reasonable excuse for failing to file a paper return by the normal 31st October deadline. A reasonable excuse claim should accompany the paper return.

2. Any paper return submitted must conform to the normal rules for paper returns even if it is a computer generated paper return e.g. it must hold a valid signature.

3. Where an HMRC recommended workaround causes an online return to be submitted with an entry that is not strictly correct, HMRC will not take action on that particular entry for that reason alone provided that the inaccuracy is in accordance with the workaround and purely to facilitate online filing.

Please note the changes are listed on page 11

Unique ID	Schedule	Page	Box	Mnemonic	Issue	Workaround	Status
1	All	All	All	Early submission of Return information.	Where it is considered necessary to file a return before the end of the tax year (eg. before 6 April 2009 for a 2008/09 return).	For information	-
2	SA102MP, SA102MLA, SA102MSP, SA102WAM	All	All	N/A	It is not possible to submit a return containing any of these schedules online.	For information	-
3	Records dealt with under separate arrangements	-	-	-	Customers whose records are dealt with under separate arrangements means their unique taxpayer reference will not be recognised by the authentication system. These customers will be advised that they will not be able to file online by mid April 2009.	For information	-

4	SA103L	LU1	LUN2	-	It is not possible to enter a negative value for losses from Accrued Income Scheme and deeply discounted securities in box LUN2. Customers who need to enter a negative amount in this box will not be able to file online and should contact W Yorks Personal Tax Unit for advice.	For information	-
5	SA103L	LU3	LUN50	-	In cases where there is a profit in box LUN51 and also an amount for total foreign tax in box LUN50, customers will not be able to file online as validation requires an amount to be entered in box LUN56 (foreign tax claimed as a deduction where there is a loss).	For information	-
6	SA107	T2	TRU19	-	The notes for box TRU19 advise customers who have gains on life insurance policies taxed at 22% to include them in the additional information space. However this income will not be included in the calculation. In these circumstances if the calculation shows that the notional tax will be refunded, customers will be unable to file online and should submit a paper return. See Special ID28 for workaround where there is no likelihood of the notional tax being refunded.	For information	-

7	SA105	UKP 1	PRO13 and PRO14	-	<p>Where there is a loss in this box and the customer is a student loan borrower and total unearned income exceeds £2000, the online SA tax calculation may be incorrect and will over-charge the Student Loan Repayment Amount.</p> <p>Also where a student loan borrower has income from employment, pension and a loss in PRO14 and there is no unearned income, the property loss is not being taken into account in the student loan calculation.</p> <p>The customer should file a paper return where the above conditions are met.</p>	For information	-
8	SA102M	MoR 2	MOR31	-	<p>There is an incorrect validation on box MOR31 which is forcing an entry when there is a figure in any of the boxes MOR26 to MOR30. MOR27 to MOR31 only need to be completed where total income, benefits and expenses exceed £8500 and either MOR5 or MOR13 are present.</p>	<p>Where there is an entry in box MOR26 customers will need to either complete boxes MOR27 to MOR31 or file the return on paper.</p>	-

9	SA104F	FP 2	FPS39	-	The 2008/09 return states that FPS39 only needs completing where FPS34 + FPS35 - FPS36 is positive or zero. However validation rules make FPS39 mandatory where FPS34, FPS35 or FPS36 are present. The validation rules also state that if FPS34 + FPS35 minus FPS36 is negative then FPS39 must be zero.	Were there is an overall loss and no profit to enter in FPS39 the customer will need to enter a zero in FPS39 or file the return on paper.	-
10	All	All	All	Online Amendment window	Return amendments can be submitted up to 12 months after the statutory filing date. Where a return has been issued late and legitimately filed after the 31st January the customer should have a further 12 month period to submit an amendment. However the system only allows online amendments to be submitted within 12 months of the online filing date of 31st January.	Amendments made more than 12 months after the online filing date should be submitted on paper	-
11	SA102	E 1	EMP8	-	Where more than one employment schedule is submitted and an instance with EMP8 = N (or absent) is completed before an instance with EMP8 = Y the calculation will be incorrect.	Any instances where more than one employment schedule are submitted should be ordered so that those with EMP8 = Y are completed before those with EMP8 = N (or absent).	-

12	Top Slicing Relief		Box 1A	-	The system will not allow customers to file online where they have income over the Higher Rate Band by an amount less than the personal allowance amount and box 1A is absent or zero and there is an entry greater than zero in AOI4 or AOI6 or AOI8 or FOR45 and any of the boxes AOI7, AOI5, AOI9, FOR44 are absent or zero and CGT8 is absent or zero.	In these circumstances customers will need to file a paper return.	-
13	SA103L	LU 1	LUN9	-	The total of LUN6 + LUN7 + LUN8 + LUN9 is used in the calculation, however the instructions for LUN9 advise customers to arrive at this figure by dividing LUN8 by 10. This means that 10% of the amount in LUN9 is included twice in the calculation.	Where customers have notional tax credits on non-qualifying distributions they can either: leave LUN9 blank, or put the amounts that would have been entered in LUN8 and LUN9 in LUN6 and LUN7. Whichever workaround is used a note must be put in the additional information space.	-
14	SA109	RR2	NRD15	-	Customers will be unable to file online where they claim remittance basis but are still entitled to personal allowances under a double taxation treaty.	In these circumstances customers will need to file a paper return.	-

15	SA110	TCS2	CAL13	-	The rule states that where CAL13 is present AOI14 must be present. However this may not always be the case. CAL13 may also be present where there is an increase in tax due due to an averaging adjustment entry in FSE71, SPS10 or FPS10.	Where there is an entry in CAL13 as a result of an entry in FSE71, SPS10 or FPS10 but no entry in AOI14 please enter £0.01 in AOI14 and 2007-08 in AOI15. This will not affect the tax liability.	-
16	SA103S	SES 1	SSE19	-	In certain exceptional circumstances where a customer has entered a negative figure in the allowable expenses boxes SSE10 - SSE18 the resulting total in box SSE19 may be zero. However, the system will not allow a zero to be entered in this box.	In these circumstances customers will need to file a paper return.	-
17	SA100	TR 3	INC5	-	Customers who are liable for Student Loans and who have unearned income over £2000 which includes a foreign dividend up to £300 will not have the foreign dividend included in the calculation of the Student Loan Repayment if they enter the foreign dividend on main tax return.	Customers who fall into this category must therefore complete the foreign schedule to return their dividends or file a paper return.	-
18	SA103S	SES 1	SSE8	-	Where the accounting period is not for 12 months ending on 5th April. Validation on SSE8 will not calculate the turnover apportionment correctly	In these circumstances customers can either complete a Full Self Employment page or file a paper return.	-

19	SA103F SA104F	SEF 4 FP1	FSE76 FPS14	-	<p>Full Self Employment schedule with a trading loss for the year and also an amount of adjustment income in FSE70</p> <p>or</p> <p>Partnership schedule with a trading loss for the year and also an amount of adjustment income in FPS9</p> <p>Customers will be unable to file online in these circumstances</p>	In these circumstances customers should file a paper return.	Current guidance for this exclusion is under review and will be updated for 2009-10
20	SA106	F3	FOR3, FOR4D	-	In circumstances where Special Withholding Tax (SWT) has been deducted and the taxpayer claims the remittance basis, amounts are not shown on the foreign pages against which the SWT can be set.	Customers should either tick box FOR1 and put a supporting note in additional information or file a paper return.	-
21	Top Slicing Relief		1A	-	Where the customer has entries of greater than zero in any of the boxes FOR43, AOI4, AOI6 or AOI8 and there is no higher rate tax charged on Non savings, Savings income or Dividend income the system is incorrectly calculating top Slicing Relief where there is no higher rate tax charged. This means that the amount calculated does not agree with the customer calculated figures and it is not possible to file on line.	In these circumstances a paper return should be filed.	-

22	Top Slicing Relief		1A	-	Where a customer is claiming Top Slicing relief and there is no entry greater than zero in all of the boxes AOI5, AOI7, AOI9 and FOR44 the system is calculating Top slicing relief in an incorrect amount.	In these circumstances a paper return should be filed.	-
23	SA110	TC 1	CAL1	-	Where a customer is claiming Non Resident status, and is in receipt of stock dividends and the non resident calculation is more beneficial, the system is not including the notional tax deducted from the stock dividends, in the calculation.	In these circumstances a paper return should be filed.	-
24	SA106	F 3	FOR4D	-	Where the customer has not put an 'X' in FOR1 the total of column FOR4D (Special Withholding Tax) cannot exceed the amounts in column B (Income Arising). However in limited circumstances it is possible for the special withholding tax to exceed the income in column B. This will apply where the customer ticks NRD27 because he is taxable on the remittance basis but FOR1 does not apply and the income remitted is less than the Special Withholding Tax.	In these circumstances a paper return should be filed.	-

25	SA103F	SEF 3	FSE60	-	Validation will not allow a figure of zero to be entered in box FSE60. However in certain circumstances, where the total of disallowable expenses from box FSE45 is a negative value, it is possible for the sum of FSE45 + FSE57 + FSE58 + FSE59 to equal zero.	In these circumstances a paper return should be filed.	-
26	SA101	Ai2	ASE1 ASE2	-	It is not possible to file a return online where there is an entry in ASE1 (share scheme taxable amount) and the tax due on the share income is less than the tax entered in ASE2.	In these circumstances a paper return should be filed.	-
27	SA104F	FP 3	FPS59	-	In cases where foreign tax claimed as a deduction in box FPS58 exceeds the income in box FPS55 and results in a loss, system validation prevents a negative value from being entered in FPS59.	In these circumstances customers should file on paper.	-
28	SA103L	LU 2	LUN20	-	The notes and working sheet for calculating Non-UK dividends contain an error. If customers don't use the working sheet and calculate these figures correctly they may receive a validation error on Box LUN20 which requires a value less than or equal to the amount in LUN16.	Customers should either calculate the figures based on the instruction in the working sheet or file a return on paper.	-

29	SA105	UKP 2	PRO34	-	System validation on box PRO34 will not allow the correct figure to be entered when there are amounts in PRO18 and PRO20.	In these circumstances customers should put any lease premiums which would otherwise go in box PRO20 into box PRO18 instead or file a paper return.	-
30	SA104S SA104F	-	-	-	UK resident individuals with income to return from overseas partnerships.	UK resident individuals who need to return income from such partnerships should enter their own UTR on the partnership page of the return or submit a paper return.	-
31	SA104F	FP 4	FPS69	-	The problem will affect non residents for whom the non resident calculation is more beneficial. Dividends from partnerships do not qualify as excluded income but the tax calculation is treating them as such which results in insufficient tax being shown as due for the year.	In these circumstances a paper return should be filed.	

Changes**Changes from v9.0 to v10.0 - 25 January 2010**

Unique ID	Changes
ID19	Note added to status column
ID27	Wording amended
ID29	New Entry
ID30	New Entry
ID31	New Entry

Changes from v8.0 to v9.0 - 4 December 2009

Unique ID	Changes
ID19	Wording amended
ID27	New Entry
ID28	New Entry

Changes from v7.0 to v8.0 - 23 October 2009

Unique ID	Changes
ID20	New Entry
ID21	New Entry
ID22	New Entry
ID23	New Entry
ID24	New Entry
ID25	New Entry
ID26	New Entry

Changes from v6.0 to v7.0 - 4 September 2009

Unique ID	Changes
ID15	Wording amended

ID16	Wording amended
ID17	New Entry
ID18	New Entry
ID19	New Entry

Changes from v5.0 to v6.0 - 10 July 2009

Unique ID	Changes
General	Guidance added where 'Exclusion' cases apply
ID7	Wording amended
ID14	New Entry
ID15	New Entry
ID16	New Entry

Changes from v4.0 to v5.0 - 31 March 2009

Unique ID	Changes
ID11	Schedule column corrected to refer to 'SA102'
ID12	Wording amended
ID13	New Entry

Changes from v3.0 to v4.0 - 26 March 2009

Unique ID	Changes
ID7	Wording amended in issue column and removed from status column
ID8	New entry (from Special ID30)
ID9 - ID12	New entries

Changes from v2.0 to v3.0 - 06 March 2009

Unique ID	Changes
ID7	New entry

Changes from v1.0 to v2.0 - 26 February 2009

Unique ID	Changes
ID4 - ID6	New Entries

Changes from 2007/08 - 22 December 2008

Please note for 2008/09 the ID's have been renumbered. Where the Exclusion still applies or has

Unique ID 2007/08	Changes to Exclusions
ID1	No change
ID2	Fixed and 2007/08 entry removed from document
ID3	Now ID2 in 2008/09
ID4	Now ID3 in 2008/09
ID5 to ID9 inclusive	Fixed and 2007/08 entries removed from document
ID10	Moved to Special ID24 for 2008/09. Guidance updated
ID11 to ID21 inclusive	Fixed and 2007/08 entries removed from document
ID22	Moved to Special ID23 for 2008/09
ID23	Moved to Special ID21 for 2008/09
ID24	Moved to Special ID22 for 2008/09