

**Special Cases**

1. Most developers will have taken the following items into account in their software. If a customer does find though that they cannot file online for one of these reasons, a claim for reasonable excuse 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 6 of the document

Unique ID	Box number	Issue	Workaround	Status
1	<b>Documents etc required to be submitted with return</b>	Where the return Guidance asks for documents to be sent with the return, you should submit the document as an attachment. The total file size of these attachments must not exceed 5mb before encoding. Where you do not provide an attachment facility in your product, or it would not be appropriate to send the information via the electronic attachment feature the return should be submitted electronically and any paper document sent to the relevant HMRC office no later than 1 month after the return is filed electronically	For information	-
2	<b>More than one Trade</b>	Only one Main Partnership tax return can be submitted. This should be for the trade with the largest turnover. Paper schedules, including the corresponding Partnership and Paper Statements for the other trade(s) should be submitted as an attachment.	For information	-

3	<b>More than one accounting period</b>	The Main Partnership tax return should be completed with details for the latest accounting period. However, only one set of Partnership Trading Pages should be completed. Details of additional accounting periods should be submitted as an attachment. Note that in the case of a construction industry trade with more than one accounting period, all subcontractor tax deducted should be shown at box 3.97 on the main return	For information	-
4	<b>Turnover greater than £15 million</b>	Accounts & computations must be submitted where the turnover is more than 15 million & to avoid completing the entire return the workaround aside is provided. In addition accounts & computations should be submitted as online attachments	Where a Partnership return shows a turnover of more than £15 million, boxes 3.2 to 3.13 should be completed. Leave boxes 3.14 to 3.115 blank apart from the mandatory box 3.27 and boxes 3.97 and 3.117 if appropriate. Also please complete the Partnership and Partner Statement if appropriate, omitting boxes 11, 11A and 12.  Please submit accounts & computations as an online attachment	-
5	<b>Limit restrictions on iterative boxes</b>	If you attempt to submit more boxes (i.e. iterative) than is allowed by the schema (technical documentation) your return will fail when filed online, unless you follow the workaround.	If, exceptionally, you have more items to include in a section than the schema (technical documentation) allows, amalgamate items as follows (but it is permissible for you to amalgamate as seems sensible):  <ul style="list-style-type: none"> <li>• Complete all but the final entry line as normal.</li> <li>• Amalgamate any remaining items together &amp; enter the total in the final entry line.</li> <li>• Note that in all cases if there is a total box it must show the total of all the entry lines including the amalgamated line(s).</li> <li>• Include an attachment with the return (or use additional space) to make a full return of those items amalgamated for convenience.</li> </ul>	-

6	-	Removed	-	-
7	<b>Partnership Foreign</b>	If there is a loss, box 2.34 can be completed but boxes 2.28 - 2.30 should not be.	Where there is an overall loss in box 2.34, do not complete associated rows above boxes 2.31, 2.32, 2.33	-
8	<b>Trading And Professional Income</b>	Tax deducted from trading income (other than CIS25 deductions) (Box 3.98)	Box 3.98 should be left blank and any entry which would fall to be made in this box should be included with CIS25 deductions in box 3.97 and details entered in the additional information space.	-
9	<b>Various</b>	Please follow the workaround. Total boxes should be present.	Where a business rule adds a number of elements together and the total is an optional element you should include the total element in your XML unless the total is a zero and the data type is a nonzero type or you have been requested to specifically exclude in other circumstances within this document , in which case the element must be absent.	-
10	<b>Boxes 7.7A, 7.8A and 7.9A</b>	Please follow the workaround.	The Return Guidance says that entries may be made in these boxes, rather than completing the Partnership Savings, Investments and Other Income pages (Schedule 7) in certain circumstances. However these boxes cannot be transmitted by Internet. You should therefore submit a Schedule 7 if there are entries to be made here and you wish to file electronically. The details should be entered in boxes 7.7, 7.8 and 7.9 (and carried forward to boxes 7.19 and 7.20 as appropriate)	-

11	SA801 802 803 or 804 pages	Please follow the workaround.	Tick Question 3 (indicating that that the partnership business did include a trade or profession) Enter 'No Trade' in box 3.2, 06/04/08 in box 3.4, 05/04/09 in box 3.5 and zeros in the Standard Accounts Information on page 4.	-
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## Exclusions

### Cases Excluded from Internet filing

1. Where a partnership 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 6

Unique ID	Box number	Issue	Workaround	Status
1	Early submission of Return	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	Foreign Pages	Where the Partnership annual accounting date is changed, an additional set of Foreign Pages SA802 is required and the return cannot be filed online. In all other circumstances the accounts information should be combined and one form completed and filed online.	For information	-

3	<b>Partnership Statement</b>	Where there are Foreign Dividends in Box 2.6A which exceed the amount in 2.6B.	For information	-
4	-	Removed - see Special ID11	-	-
5	<b>UK Property</b>	<p>Box 1.17 validation (6679) is:  If [1.15] - [1.11] + [1.14] is greater than zero, [1.17] must equal the sum, otherwise [1.17] must equal zero</p> <p>It should be:  If [1.15] – ([1.11] + [1.14]) is greater than zero, [1.17] must equal the sum, otherwise [1.17] must equal zero</p> <p>When you have values greater than 0 in box 1.14 and have completed 1.17 in line with correct guidance the return will fail incorrectly.</p>	For information	-
6	<b>Non UK resident investors</b>	<p>Non-UK resident investors in non-trading investment partnerships - In agreement with BVCA HMRC has put in place optional exception process outlined at:</p> <p><a href="http://www.hmrc.gov.uk/news/non-uk-res-inv.htm">http://www.hmrc.gov.uk/news/non-uk-res-inv.htm</a></p>	For information	-
7	<b>Partnership UTR</b>	Where a partnership has not been able to obtain a UTR for a non-UK resident partner a paper tax return should be submitted.	For information	-
8	<b>Trading Partnership</b>	Where a Partnership is mixed (ie has individual members and either corporate or non-resident members too) 2 sets of computations are required.	For information	-

**Changes from v5.1 to v6.0 - 25 January 2010**

Unique ID	Changes
ID6 - ID8	New Entries in Exclusions Section

**Changes from v5.0 to v5.1 - 10 July 2009**

Unique ID	Changes
General	Guidance added where 'Special' and 'Exclusion' cases apply.
ID2	Special wording amended to enforce only 1 trade can be submitted

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

Unique ID	Changes
ID5	Exclusion wording amended to refer to the value in box 1.14 only

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

Unique ID	Changes
ID2	Special wording amended to refer to 'turnover' rather than 'trade'
ID11	Special wording updated as this is a duplicate of Exclusion ID4
ID4	Exclusion removed. This was a duplicate of Special ID11 which has now been updated.
ID5	Exclusion New Entry

**Changes from v2.0 to v3.0 - 6 March 2009**

Unique ID	Changes
ID1	Special guidance updated
ID6	Special removed (Withdrawal of Partnership Pseudo references)

ID3	Exclusion guidance updated
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### Changes from v1.0 to v2.0 - 26 February 2009

Unique ID	Changes
ID7 - ID11	New Entries in Specials Section
ID3 - ID4	New Entries in Exclusions Section

### Changes from 2007/08 - 22 December 2008

#### Specials

Unique ID 2007/08	Changes to Specials
ID1 to ID3	Fixed and entries removed
ID4	Now ID1 in 2008/09 Specials
ID5	Now ID2 in 2008/09 Specials
ID6	Now ID3 in 2008/09 Specials
ID7	Now ID4 in 2008/09 Specials
ID8	Fixed and entries removed

New Entries 2008/09	Notes
ID5	Was ID5 in 2007/08 Exclusions
ID6	Was ID6 in 2007/08 Exclusions

#### Exclusions

Unique ID 2007/08	Changes to Exclusions
ID1	Unchanged
ID2	moved to 2008/09 Specials ID6
ID3	Now ID2 in 2008/09 Exclusions
ID4	Fixed and removed from document
ID5	moved to 2008/09 Specials ID5