

Specials and Exclusions - SA900 2008/09

Special Cases

1. Most developer's 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 list is on page 7 of the document

Unique ID	Box number	Issue	Workaround	Status
1	Documents etc required to be submitted with return	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	<p>Repayment to nominee</p>	<p>Where the return information is transmitted by the taxpayer or a Filing Only Agent and it contains a request for repayment to a nominee, the submission of the return via the Internet will be taken as the taxpayer's authority to repay the nominee.</p> <p>Where the return information is transmitted by a Filing Only Agent and it contains a request for repayment (over a certain level) to:</p> <ul style="list-style-type: none"> • the taxpayer, by payable order, with a change of address for the taxpayer • a nominee <p>the automatic creation of the repayment will be inhibited until further clerical action has been undertaken.</p>	For information	-
3	<p>More than one accounting period</p>	<p>Where there is more than one set of accounts for the basis period separate Trade pages should be completed for each set of accounts. However, only one set of Trade pages should be filed by the Internet. These pages should be completed with details for the latest accounting period and boxes 1.74 to 1.98, as appropriate should be completed to arrive at the taxable profit for the basis period.</p> <p>Additional Trade pages for any other accounting periods should be submitted by paper separately with a covering letter explaining that they form part of the return which has been submitted electronically and are for information purposes only. Boxes 1.74 to 1.98 should not be completed on these additional pages.</p>	For information	-

4	<p>Limit restrictions on iterative boxes</p>	<p>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.</p>	<p>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):</p> <ul style="list-style-type: none"> ● Complete all but the final entry line as normal. ● Amalgamate any remaining items together & enter the total in the final entry line. ● 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). ● Include an attachment with the return (or use additional space) to make a full return of those items amalgamated for convenience. 	-
5	<p>Box 5.1.HT and 5.2.HT</p>	<p>5.1.HT <TotalChargeableGains> and 5.2.HT <LossesArising> are total boxes, but they have been mistakenly included in the iterative boxes <GainsInYearBeforeLosses> and <LossesOfTheYear> respectively</p>	<p><TotalChargeableGains> is a mandatory box, and will have to be filled out for each iteration of <GainsInYearBeforeLosses>. Put a value of 0 in every iteration apart from the last one where you should include the correct total figure.</p> <p><LossesArising> is optional; leave it out of each iteration until the last one where you should include it with the correct total figure.</p> <p>An explanation for these entries should be provided in the additional information box.</p>	-

6	Moved to Exclusion ID2	-	-	-
7	<OtherIncome> and <DeemedIncome> incorrectly included as mandatory in Schema	Entry in any of boxes 9.0 to 9.37 or 9A.1, but no entries are required in 9.37A to 9.40.	Elements <OtherIncome> and <DeemedIncome> have been incorrectly included as mandatory in the SA900 schema, so will need to be submitted whenever there is an entry in any of boxes 9.0 to 9.37 or 9A.1, but no entries are required in 9.37A to 9.40.	-
8	Moved to Exclusion ID3	-	-	-

Exclusions

Cases Excluded from Internet filing

1. Where a trust 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.

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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	Box 14.15	Where you only wish to submit box 14.0, 14.15 or both, the schema requires you to also submit one of 14.1 and 14.2. <i>This was previously Special ID6</i>	The workaround is to populate box 14.1 with "See additional Information" and 14.2 with zero. An explanation for these entries should be provided in the additional information box.	-

3	Box 13.0	<p>Where entries are required in boxes 13.19 to 13.21 but an entry in box 13.0 is not applicable.</p> <p><i>This was previously Special ID8</i></p>	<p>The schema does not currently allow an entry in box 13.19 to 13.21 unless box 13.0 is submitted as 'yes'. Where you only wish to submit entries in boxes 13.19 to 13.21 then a 'yes' entry will also have to be submitted in box 13.0.</p> <p>An explanation for this should be provided in the additional information box.</p>	-
4	Box 5.20	Where an entry is required in Box 5.20 but not Box 5.20A	<p>The schema forces an entry in Box 5.20A when Box 5.20 is present.</p> <p>If an entry is not required in Box 5.20A, to enable online filing, you should populate Box 5.20A with a zero.</p>	-
5	Box 5.21, 5.21A, 5.21B and 5.21C	Boxes 5.21, 5.21A, 5.21B and 5.21C are mandatory but should be optional.	<p>You can only file online where all of of 5.21, 5.21A, 5.21B and 5.21C are required in the return.</p> <p>Where any other combination of these boxes applies then you will need to file on paper.</p>	-

Changes from v3.0 to v3.1 - 9 July 2009

Unique ID	Changes
General	Guidance added where a 'Special' or 'Exclusion' applies

Changes from v2.0 to v3.0 - 26 June 2009

Unique ID	Changes
Special ID6	Special ID6 moved to Exclusion ID2
Special ID8	Special ID8 moved to Exclusion ID3
Exclusion ID4 - ID5	New Entries in Exclusions

Changes from v1.0 to v2.0 - 13 March 2009

The document has been reformatted and each Special and Exclusion now has a unique ID number.

Unique ID	Changes
Special ID1 - ID4	Existing entries in Specials given Unique ID numbers
Special ID5 - ID8	New Entries
Exclusion ID1	Existing entry in Exclusions given a Unique ID number

Changes from 2007/08
Specials

- Question 14 guidance removed – Schema will allow 25 iterations in the next release
- Question 9.37A guidance removed – Schema will allow negatives in the next release
- Guidance where iterative limits are exceeded moved from Exclusions.

Exclusions

- Guidance where iterative limits are exceeded moved to Specials.
- Box 1L.28 – exclusion removed.
- Box 1L.37 – exclusion removed.
- Box 1L.53 – exclusion removed.