

Exclusions for online filing SA100 - 2009/10

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 8 of the document

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 2010 for a 2009/10 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 2010.	For information	-

4	SA103L	LU1	LUN2	-	<p>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.</p>	For information	-
5	SA107	T2	TRU19	-	<p>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 ID23 for workaround where there is no likelihood of the notional tax being refunded.</p>	For information	-

6	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 received before midnight on 31st January will be accepted.	Amendments made more than 12 months after the online filing date should be submitted on paper	-
7	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.	It is expected that this will be corrected in 2010/11

8	SA103F SA104F SA104S	SEF 4 FP1 SP1	FSE76 FPS14 SPS14	-	<p>Full Self Employment schedule with a trading loss for the year, adjustment income in FSE70 where the loss is not set against adjustment income in FSE70</p> <p>or</p> <p>Full Partnership schedule with a trading loss for the year at FPS7 and adjustment income in FPS9 where the loss at FPS7 is not set against adjustment income in FPS9</p> <p>or</p> <p>Short Partnership schedule with a trading loss for the year at SPS7 and adjustment income in SPS9 where the loss at SPS7 is not set against adjustment income in SPS9.</p> <p>Customers will be unable to file online in these circumstances</p>	In these circumstances customers should file a paper return.	It is expected that this will be corrected in 2010/11
9					ID9 removed as duplicate of Special ID25		
10	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.	-

11	SA104F	FP3	FPS46	-	System validation on FPS46 makes it mandatory if FPS44 or FPS45 are present. However FPS46 will only accept a value greater than zero.	Where there is an entry in FPS44 or FPS45 but no losses are brought forward customers will need to file a return on paper	It is expected that this will be corrected in 2010/11
12	SA102M	MOR 2	MOR31	-	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.	Where there is an entry in box MOR26 customers will need to either complete boxes MOR27 to MOR31 or file the return on paper.	-
13	SA102M	MOR 1	MOR20	-	The validation rules on MOR20 are incorrect in cases where the minister left their employment during the year and had earnings greater than 8,500 per year.	In these circumstances customers will need to file a paper return.	-
14	SA108	CG 1	CGT6	-	Validation on CGT6 may be incorrect in cases where losses are included in CGT4 and also in CGT 14 (losses deducted twice in CGT6) or where losses included in CGT cannot be fully offset against gains in CGT 3 (e.g.'clogged losses')	In these circumstances customers should file a paper return or; a) include income losses to be offset against gains in only one of CGT 4 or CGT 14 b) include only the amount of clogged losses in CGT 4 that can be offset against gains in the year. In each case include full details in the Additional Information box.	It is expected that this will be corrected in 2010/11

15	SA106	F 4	FOR32	-	Validation on box FOR32 is not working correctly where there the amount of Foreign tax in box FOR28 is being claimed as a deduction rather than foreign tax credit relief.	In these circumstances customers will need to file a paper return.	-
16	SA107	T 1	TRU12	-	Where a non resident calculation is issued with excluded income for 2009/10 which includes an entry in SA107 TRU12, the tax on income excluded from the calculation is not including the tax on the TRU12 income.	In these circumstances customers will need to file a paper return.	It is expected that this will be corrected in 2010/11
17	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.	-
18	Top Slicing Relief		1A	-	An error is being produced incorrectly on Box 1A where Top Slicing Relief is not due (box c17.14 is not greater than zero) but a Capital Gain is present.	In these circumstances a paper return should be filed.	It is expected that this will be corrected in 2010/11
19	SA105	UKP 2	PRO18 PRO19	-	Validation will prevent individuals who've a made an overall loss from completing box PRO19 where the amount exceeds the figure in PRO18.	In these circumstances a paper return should be filed.	-

20	SA103F	SEF 4	FSE75	-	In circumstances where there is a claim for Remittance Basis and an overseas trade is declared on the SA103F, the guidance states that only boxes 1 to 13, 65, 66, 75 & 99 on the Full Self Employment schedule need to be completed. However this causes a validation error on box FSE75.	Customers should either enter the amount from box FSE75 in box FSE74 or file a paper return.	It is expected that this will be corrected in 2010/11
21	SA104F	FP 2	FPS37	-	Validation on FPS37 is incorrect where there is a claim to set off a capital allowance loss from an earlier year in addition to a loss from the current year.	In these circumstances a paper return should be filed	

Changes

Changes from v7.0 to v8.0 28 January 2011

Unique ID	Changes to Exclusions
ID21	New entry

Changes from v6.0 to v7.0 17 January 2011

Unique ID	Changes to Exclusions
ID19	New entry
ID20	New entry

Changes from v5.0 to v6.0 20 October 2010

Unique ID	Changes to Exclusions
ID14	Wording amended
ID17	New entry (Exclusion 23 from 08/09)
ID18	New entry

Changes from v4.0 to v5.0 23 August 2010

Unique ID	Changes to Exclusions
ID14	Wording amended
ID16	New entry

Changes from v3.0 to v4.0 08 July 2010

Unique ID	Changes to Exclusions
ID14	Amended to include expected fix date
ID15	New entry

Changes from v2.0 to v3.0 10 June 2010

Unique ID	Changes to Exclusions
ID14	New entry
ID13	New entry
ID12	Wording removed 'It is expected that this will be corrected in 2010/11'
ID8	Wording added 'It is expected that this will be corrected in 2010/11'

Changes from v1.0 to v2.0 08 March 2010

Unique ID	Changes to Exclusions
ID3	Wording amended-Dates changed to current year
ID5	Wording amended
ID6	Wording amended
ID8	Wording amended
ID9	Removed as duplicate of special ID 25
ID10	New entry - was ID31 from 2008/09
ID11	New Entry
ID12	New entry - was ID8 from 2008/09

Changes from 2008/09

Unique ID - 2008/09	Changes to Exclusions
ID5, ID7 - ID8 inclusive, ID11 - ID13 inclusive, ID15 - ID18 inclusive, ID21 - ID23 inclusive and ID25 - ID28 inclusive	Removed - fixed
ID9	Moved to 2009/10 Special ID24
ID20	Moved to 2009/10 Special ID25

Unique ID - 2009/10	Notes
ID1 - ID4	No change from 2008/09 version 9.0
ID5	Was Exclusion ID6 in 2008/09 version 9.0

ID6	Was Exclusion ID10 in 2008/09 version 9.0
ID7	Was Exclusion ID14 in 2008/09 version 9.0
ID8	Was Exclusion ID19 in 2008/09 version 9.0
ID9	Was Exclusion ID24 in 2008/09 version 9.0