

Exclusions for online filing SA100 - 2010/11

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 6 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 2011 for a 2010/11 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 2011.	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 ID22 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				-	Removed as no longer a problem for 2010/11		-
8	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.	-
9	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.	-

10	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.	-
11	SA110	TC 1	CAL1	-	Where the non resident calculation is more beneficial for non resident taxpayers, if there is an entry in SA101 boxes AOI12 or AOI13 the calculation will not include a credit for the notional tax deducted.	In these circumstances customers will need to file a paper return.	This will be fixed for 11/12
12	SA101	Ai 3	MCA1	-	If there is income tax due for the year and you have completed MCA1 but have already agreed half or all of the minimum allowance is to go to your wife or civil partner (MCA3 or MCA4 completed) the calculation may be incorrect.	In these circumstances customers can either file a paper return or file online and then then contact their tax office.	This will be fixed for 11/12
13	SA101	Ai 4	AIL14 AIL16	-	AIL14- the 2010/11 tax calculation will be incorrect where there is an entry in box AIL14 which is greater than £10,800. AIL16- The tax calculation will not charge sufficient tax were there is an entry in AIL16.	In either of these situations customers will need to complete a paper return.	This will be fixed for 11/12

14	SA107	T 2	TRU18	-	<p>Box c3.8 grosses up TRU 18 x 100/90 to charge the correct amount of income to tax.</p> <p>Box c11.18 calculates the repayable tax credit as TRU18 x 10%. The repayable tax credit should be TRU 18 x 100/90 x 10%.</p> <p>Therefore the tax calculation will not produce the correct result where there is an entry in box TRU18</p>	In these circumstances a paper return should be filed.	This will be fixed for 11/12
15	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.	-
16	SA104F	FP 2	FPS37	-	Validation on FPS37 is incorrect where there is a claim to set off a capital allowance loss from an ealier year in addition to a loss from the current year.	In these circumstances a paper return should be filed.	-
17	SA110	TC 2	CAL14	-	Where a customer is due a refund because of an adjustment to an earlier year that's not been coded correctly through PAYE, it is not appropriate to include this figure in box CAL14.	In these circumstances a paper return should be filed.	-
18	SA104F	FP3	FPS46		System validation on FPS46 makes it mandatory if FPS44 or FPS45 are present. However an entry in FPS46 may not always be appropriate.	In these circumstances either enter a zero in FPS46 or file a paper return.	This will be moved to the list of Specials for 2011/12

19	SA104F	FP 4	FPS69	-	The problem will affect non residents for whom the non resident calculation is more beneficial. The notional tax credit in respect of the tax deducted on the dividends is not being included in the calculation.	In these circumstances a paper return should be filed.	This will be fixed for 11/12
20	SA100	TR 3	INC9	-	System validation prevents the figure in box INC9 being greater than 40% of the value in box INC8 when in fact the amount in INC9 may be up to 50% of this figure.	In these circumstances a paper return should be filed.	This will be fixed for 11/12
21	SA107	T 1	TRU1 TRU10	-	Customers who are non resident and have entries in either TRU1 or TRU10 will not have tax charged at the correct rate.	In these circumstances a paper return should be filed.	-



Changes

v6.0 20/01/12

Changes from v5.0

Unique ID 2010/11	Changes to Exclusions
ID19	Wording Changed
ID21	New Entry

v5.0 06/10/11

Changes from v4.0

Unique ID 2010/11	Changes to Exclusions
ID19	Wording Changed
ID20	New Entry

v4.0 21/07/11

Changes from v3.0

Unique ID 2010/11	Changes to Exclusions
ID17	New Entry
ID18	New Entry
ID19	New Entry
ID11 - ID14	Status updated

v3.0 06/04/11

Changes from v2.0

Unique ID 2010/11	Changes to Exclusions
ID14	Wording Changed

v2.0 17/03/11

Changes from v 1.0

Unique ID 2010/11	Changes to Exclusions
ID7	Removed - fixed
ID12	Wording amended
ID14	Wording amended

v1.0 Baseline 31/01/11

Changes from v0.3

Unique ID 2010/11	Changes to Exclusions
ID11	Wording Changed

v0.3 17/01/11

Changes from v0.2

Unique ID 2010/11	Changes to Exclusions
ID15 & ID16	New entries

v0.2 21/12/10

Changes from 2009/10

Unique ID 2010/11	Changes to Exclusions
ID7, ID8, ID11, ID14, ID16 and ID18	Removed - fixed
ID12 - ID14	New entries for 2010/11

Unique ID - 2010/11	Notes
ID1 - ID6	No change from 2009/10

	Following entries renumbered due to fixed items from 2009/10 being removed
ID7	Was Exclusion ID10 in 09/10
ID8	Was Exclusion ID12 in 09/10
ID9	Was Exclusion ID13 in 09/10
ID10	Was Exclusion ID15 in 09/10
ID11	Was Exclusion ID17 in 09/10