

Exclusions for online filing SA100 - 2011/12

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 2012 for a 2011/12 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 2012.	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	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.	-
8	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.	-
9	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.	-

10	SA105	UKP 2	PRO20 PRO21	-	<p>Validation will prevent individuals who've a made an overall loss from completing box PRO21 where the amount exceeds the figure in PRO20.</p> <p>Non-resident landlords are able to set off the tax deducted from their UK rental income and claim repayment of any excess tax deducted from their UK rental income by entering the tax deducted in box 21 on SA105 page 2. However for 2011/12 box 21 will not allow an entry for UK tax deducted under the NRL scheme for a UK furnished holiday letting.</p>	In these circumstances a paper return should be filed.	-
11	SA104F	FP 2	FPS37	-	<p>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.</p>	In these circumstances a paper return should be filed.	-
12	SA110	TC 2	CAL14	-	<p>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.</p>	In these circumstances a paper return should be filed.	-
13	-	-	-	-	<p>Exclusion 13 removed and combined with Exclusion 10</p>		-

14	SA107	T 1	TRU1 TRU10	-	Where the non-resident calculation is more beneficial for non-resident taxpayers then customers who have entries in either TRU1 or TRU10 will not have tax charged at the correct rate (50% rather than 40% at c91.30).	In these circumstances a paper return should be filed.	-
15	Various	General	General	-	It is not possible to file online if the number of schedules exceeds the number allowed in the schema. E.g. SA102M = 50.	In these circumstances a paper return should be filed.	-



Changes

v4.0 25/04/12

Changes from v3.0

Unique ID - 2011/12	Notes
ID15	New entry

v3.0 24/02/12

Changes from v2.0

Unique ID - 2011/12	Notes
2010/11 ID20	Removed - fixed for 11/12
2010/11 ID21	Now ID 14 for 11/12
ID13	Removed and combined with ID10
ID10	Wording changed
ID14	Wording changed

v2.0 15/12/11

Changes from v1.0

Unique ID - 2011/12	Notes
ID13 & ID14	New entry

v1.0 22/07/11

Changes from 2010/11

Unique ID - 2011/12	Notes
ID1 - ID6	No change from 2010/11
ID8 - ID10	Re-numbered ID7 - ID9
ID11 - ID14	Removed - fixed
ID15	Re-numbered ID10 and wording changed
ID16 - ID17	Re-numbered ID11 - ID12
ID18	Now Special ID21

ID19	Removed - fixed
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