

Specials and Exclusions - SA800 2011/12

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 8 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	More than one Trade	Only one set of Trading and Professional Income pages and the Partnership Statement relating to it can be filed in the normal way. If there is more than one trade to be included in the return, the one with the largest turnover should be filed that way and additional Trading and Professional Income pages for additional trades should be filed as attachments, each with its own Partnership Statement.	For information	-

3	More than one accounting period	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	Limit restrictions on iterative boxes	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>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	Trading And Professional Income	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.	-

6	Various	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.	-
7	Boxes 7.7A, 7.8A and 7.9A	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)	-
8	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, 06/04/11 in box 3.4, 05/04/12 in box 3.5 and zeros in the Standard Accounts Information on page 4 or for a CT Partnership the accounting period dates.	-
9	Particulars to be supplied by a 'CT Partnership' if the turnover is between 70k and 15m	-	-	now Exclusion ID9
10	Mixed Partnership	-	-	now Exclusion ID5

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 7 of the document

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 2012 for a 2011/12 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	Non - UK resident investors	<p>Non-UK resident investors in non-trading investment partnerships - In agreement with BVCA, HMRC has put in place the following optional exception process. Each overseas investor will be issued with a UTR but not informed of the number.</p> <p>The first step of obtaining this is to forward name and address details to the Central Agents Authorisation Team based at Longbenton. HMRC will then process the information allocating a single UTR to each investor.</p> <p>Partnerships can then submit their otherwise fully completed tax returns which should be sent to this team in paper form by courier:</p> <p>Coventry Non-UK - Resident Partners Team HM Revenue & Customs Customer Operations Sherbourne House 1 Manor House Drive Coventry CV1 2TA</p> <p>Telephone: 02476 508612</p> <p>HMRC will log these tax returns using the internally generated reference numbers as detailed above.</p> <p>As the process prevents the taxpayer from filing online, the paper filing deadline shall be extended to 31 January to compensate.</p>	For information	-
4	Partnership UTR	<p>Where a partnership has not been able to obtain a UTR for a non-UK resident partner a paper tax return should be submitted.</p>	For information	-

5	Mixed Partnership	Where a Partnership is mixed (ie has individual members corporate, non-resident members, or property partnerships too) 2 sets of computations are required.	File say the Income Tax UK Resident Individual version and attach the different versions of page 4 (Income and Expenses with Tax Adjustments) and possibly page 3 (3 line Accounts and Capital Allowances if those allowances were different for the different versions of Tax Adjusted Profits) plus pages 6 & 7. The attachment version should be in the same format as the principal pages 3 to 7 with the appropriate box 4 or 5 on page 6 ticked to say what version it is.	-
6	On line amendments	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. All amendments received before midnight on the 31st January will be accepted.	Amendments made more than 12 months after the online filing date should be submitted on paper	-
7	Total disallowable expenses (box 3.66) exceed total expenses	Where the total disallowable expenses (box 3.66) exceed the total expenses claimed (the sum of boxes 3.46 to 3.48 plus box 3.64) as a result of negative values in any of boxes 3.46 to 3.48 and 3.51 to 3.63, validation on box 3.66 will prevent online filing.	In these circumstances a paper return should be filed.	-
8	Non-resident landlords	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 1.22 on SA903. However for 2011/12 box 1.22 will not allow an entry for UK tax deducted under the NRL scheme for a UK furnished holiday letting.	In these circumstances a paper return should be filed.	Removed

9	Particulars to be supplied by a 'CT Partnership' if the turnover is between 70k and 15m	In the case of a 'CT Partnership' the same particulars, accounts and tax computations should be supplied and the same pages and boxes completed as for a Partnership	Please follow the workaround if possible	-
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v5.0 22/05/12

Changes from v4.0

Unique ID - 2011/12	Notes
Special 2	Wording updated
Exclusion 3	New Address
General	Minor formatting changes

v4.0 24/02/12

Changes from v3.0

Unique ID - 2011/12	Notes
Special 10	Removed & re-instated as Exclusion 5
Special 9	Removed & now Exclusion 9 with a workaround
Exclusion 9	New entry
Exclusion 8	Removed but retained for numbering purposes
Exclusions 5 & 6	Renumbered 6 & 7
Exclusion 5	Was Special 10 now re-instated as Exclusion 5

v3.0 23/02/12

Changes from v 2.0

Unique ID - 2011/12	Notes
Special 10	New Entry
Special 9	New Entry
Exclusion 8	Removed
Exclusion 6 & 7	Renumbered 5 & 6
Exclusion 5	Removed & workaround entered as Special 10

v2.0 15/12/11

Changes from v1.0

Unique ID - 2011/12	Notes
Exclusion 8	New entry

v1.0 26/07/11

No changes from 2010/11 baselined version

Unique ID 2011/2012	Changes to Specials-Exclusions
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