

Special Cases for online filing SA100 - 2011/12

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 list is on Page 14 of the document

Unique ID	Schedule	Page	Box	Mnemonic	Issue	Workaround	Status
1	Information only	-	-	-	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 example Capital gains computations. See www.hmrc.gov.uk/sa/attachments.htm for further information.	-
2	Developer only	-	-	SA100	This issue does not affect submissions and is visible to software developers only. In the schema (technical documentation) the element <SA100> is mandatory but with no mandatory child elements.	If you have no boxes to complete in the SA100, please send an empty element i.e. <SA100/>.	-

3	Information only	Various	Various	General Info only	Double Taxation Relief.	Where double Taxation Relief is due there may be rare circumstances where the standard calculations may not give allowances and reliefs in the most beneficial way. If you believe that this applies to you please contact following submission.	-
4	General Info only	-	-	-	Repayment to nominee	<p>Where the return information Repayment to customer or nominee by BACS – complete the overpaid tax section & enter the relevant bank details on the return. Both sections must be completed.</p> <p>Repayment to nominee by cheque – leave blank the overpaid tax section. The overpayment will be held on the customer's record. It can then be made to the nominee by cheque if the customer so advises by telephone or in writing.</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"> a) the taxpayer by payable order and there is a change of taxpayer address b) a nominee <p>the automatic creation of the repayment will be inhibited until further clerical action has been undertaken.</p>	-

5	Limit restrictions on iterative boxes	Various	Various	-	<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. 	-
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6	Top Slicing Relief	-	-	-	Where the return contains Multiple Chargeable Event Gains please follow the workaround.	<p>Where the case involves Top Slicing Relief and there is more than one gain in any of the gain categories, other than a cluster (i.e. there is more than one gain spanning more than one year and this gain moves the taxpayer into higher rates), an entry must be made in box c17.17 of the working sheet.</p> <p>Box 1A should be completed but you should omit number of years from boxes AOI7, AOI5, AOI9 and FOR44.</p> <p>The following information must be shown in the Additional Information box -</p> <ul style="list-style-type: none"> ● Description of each policy, life annuity or cluster of identical policies ● Number of complete years ● Tax treated as paid. 	-
7	SA100	TR5	Boxes 12 and 13	FIN12 & FIN13	Where the address in FIN12 is abroad, you must enter any postal/zip code in the address line of the box and not in the designated postcode section FIN13.	Foreign postal/zip codes should not be entered in the postcode box FIN13 but rather entered in the Address line of the Box.	-

8	Individual return with more than one accounting period	Various	Various	-	Please refer to the workaround where there is an Individual return with more than one accounting period.	Where there is more than one set of accounts for the basis period, separate Self Employment pages should be completed for each set of accounts. One set of Self Employment pages should be completed with details of the latest accounting period and FSE65 to FSE81 as appropriate ,should be completed to arrive at the taxable profit for the basis period. Additional Self Employment pages for any other accounting periods should be submitted as an attachment with an explanation given in white space (additional information). Note that if the where the pages do not include the full details of profits, expenses necessary to confirm the net profit the return does not satisfy the requirements of Section 8 TMA1970.	-
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9	Multiple schedules and Class 4 NIC	Various	Various	-	Please refer to the workaround where the return contains multiple schedules and Class 4 NIC.	Where there are multiple schedules where Class 4 NIC is due e.g. Self Employment, Lloyds or Partnership, the class 4 NIC boxes should be completed on only one schedule. Where an adjustment is to be made in FSE101, LUN67, SPS25, or FPS25, this adjustment along with other Class 4 NIC boxes completed needs to be made on the first schedule submitted with a profit. Where only one of the business is excepted from NIC, enter the excepted NIC in the adjustment box (eg FSE101) . Do not tick for exception as that excepts all NIC.	-
10	SA102	E1	Box 2	EMP2	To make your return accurate when including an Earlier years adjustment (for Flat Rate Expenses or other expenses) in PAYE code follow the workaround.	Add adjustment, including supplement, in terms of tax to EMP2 and explain this in additional information box.	-
11	SA109	NR2	Box 23	NRD23	The notes to the non-resident page on NR23 explain that: "If no liability to UK tax arises do not complete the employment page you, should tick "Yes" at question 1 on page 2 of the tax return and make a note in the "other information box" explaining your circumstances.	Where there is no liability to UK income tax in respect of employment income , do not complete YTR1.1A and make an appropriate note in the additional information box FIN19.	-
12	various	various	various	Address boxes	You cannot enter the # in the address field. A number of overseas countries use this symbol in addresses for example the US and Singapore.	A major system change will be required to implement a change. This has been included in HMRC list of future enhancements.	-

13	SA101	Ai1	Other UK Income Box 15	AOI15	Appears that exceptionally there may be income to be to be taxed for more than one year. If this scenario applies please follow the workaround.	Where exceptionally there is income in respect of more than one year in AOI15, please enter the latest year that income is to be taxed and put breakdown of amounts and year details in AIL20.	-
14	SA102	E1	Box 4	EMP4	If you have an Employer with no Employer reference please follow the workaround.	Please populate the box with 000/N where there is an Employer with no Employment reference.	-
15	Various	Various	Various	Various	Certain boxes for example EMP5 (SA102, page E1, Box 5) limit the number of characters that can be submitted online. The return will be rejected if you attempt to submit more characters than is acceptable.	Where your entry in these boxes exceeds the allowable number of characters, please populate the box up to the maximum the field allows and put any additional characters in the appropriate additional information field.	-
16	SA102M	MOR2	Box 31	MOR31	Expenses exceed income resulting in a loss at MOR31.	Information only. This should never occur. The expenses claimed must be incurred from the employment income and therefore can never exceed that income.	-

17	Various	Various	Various	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.	-
18	SA101	Ai 2	9	ASE9	Where a customer has had more than one lump sum from different employers they can claim the £30000 exemption for each separate employer. The box only allows amounts = or < £30000	Leave box ASE9 empty and add the number of lump sums and amount of the exemption to additional information Box AIL20	-

19	a) SA103S and b) SA103F	a) SES2 and b) SEF4	a) Boxes 30/31 and b) Boxes 75/76	a) SSE30 or SSE31 and b) FSE75 or FSE76	You cannot file online if you are following the return notes for reporting provisional figures on the Self-employment Full and Short pages and only completing the taxable profit or loss boxes and additional information box.	<p>Complete all mandatory boxes as follows:</p> <p>a) For Self Employment (Short) pages complete box SSE1, enter estimated turnover in box SSE8, and enter either estimated profit in boxes SSE20, SSE27 and SSE30, or estimated loss in boxes SSE21 and SSE31.</p> <p>b) For Self Employment (Full) pages complete box FSE2, FSE8, FSE9, enter estimated turnover in box FSE14, and then enter either estimated profit in boxes FSE46, FSE63, FSE72 and FSE75, or estimated loss in boxes FSE47, FSE64 and FSE76</p> <p>NB for both workarounds the Business expenses figures should be completed as usual.</p>	-
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20		-	-	Repayment	Under certain circumstances a repayment on a tax return may be due in part to the employer & in part to the employee. In these circumstances the 'Overpaid Tax Section' of 'Fill in your return' should be left blank. Once the return has been successfully submitted, the whole overpayment will simply be held on the customer's record. The customer must then advise HMRC in writing how much of the repayment is to be made to them & how much to the employer (or other nominee) with the appropriate information (e.g. name, address, postcode & possibly bank account details if the repayment is to be made direct to the nominee at their bank).The Revenue's schema (Technical documentation) for 2010/11 will not accept such entries.	For information	-
21	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.	-
22	SA107	T2	TRU19 and TRU20	-	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 circumstances where the notional tax will not be refunded, customers should remove any amount from box TRU19 and add it to box TRU20. If the calculation shows that some of notional tax is being refunded you must file a paper return.	-

23	SA104F	FP 2	FPS39	-	The 2010/11 return states that FPS39 only needs completing where FPS34 + FPS35 - FPS36 is positive or zero. However validation rules make FPS39 mandatory where FPS34, FPS35 or FPS36 are present. The validation rules also state that if FPS34 + FPS35 minus FPS36 is negative then FPS39 must be zero.	Were there is an overall loss and no profit to enter in FPS39 the customer will need to enter a zero in FPS39 or file the return on paper.	-
24	SA106	F3	FOR3, FOR4D	-	In circumstances where Special Withholding Tax (SWT) has been deducted and the taxpayer claims the remittance basis, amounts are not shown on the foreign pages against which the SWT can be set.	Customers should either tick box FOR1 and put a supporting note in additional information or file a paper return.	-
25	SA105	UKP 2	PRO36	-	System validation on box PRO36 will not allow the correct figure to be entered when there are amounts in PRO20 and PRO22.	In these circumstances customers should put any lease premiums which would otherwise go in box PRO22 into box PRO20 instead or file a paper return.	-
26	SA104S SA104F			-	UK resident individuals with income to return from overseas partnerships.	UK resident individuals who need to return income from such partnerships should enter their own UTR on the partnership page of the return	-
27	SA104F	FP 3	FPS59	-	In cases where foreign tax claimed as a deduction in box FPS58 exceeds the income in box FPS55 and results in a loss, system validation prevents a negative value from being entered in FPS59.	In these circumstances customers should enter a zero in FPS59 or file on paper.	-

28	SA103F	SEF 4	FSE72	-	In cases where box FSE13 is ticked as profit details have been provided in the previous year, system validation prevents the assessable profit from the earlier year being recorded in box FSE72.	Customers can either enter the assessable profit from an earlier year in box FSE67 or file on paper.	-
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Changes

v2.0 15/12/11
Changes from v1.0

Unique ID 2011/12	Changes to Specials
ID28	New entry

v1.0 22/07/11
Changes from 2010/11

Unique ID 2011/12	Changes to Specials
ID21	Was exclusion 18 for 10/11

Unique ID - 2010/11	Notes
ID1 - ID20	No change from 2010/11
ID22 - ID24	No change from 2010/11
ID25	Revised wording due to change of box numbers
ID26-ID27	No change from 2010/11
ID28-ID29	Removed