

**Specials and Exclusions - SA800 2007/08**

**Please note this list is subject to change and therefore it is advisable that you check regularly for updates to this document.**

*Note - Changes list is on Page 5 of this document*

**Special Cases**

<b>Unique ID</b>	<b>Box number</b>	<b>Issue</b>	<b>Comment</b>	<b>Status</b>
1	<b>3.7</b>	Incorrect date in transactional error message in Specification document.	Validation should be - Date of commencement is valid if and only if this on or before '5th April 2008' and this is after '5th April 2005'	
2	<b>Partner Details</b>	Number of Partner Details that can be submitted has been increased to 999 instead of 1000.	Due to unforeseen circumstances it was not possible to increase the number of Partner Details that can be submitted to 1000. Will be reviewed in 2008/09.	
3	<b>1.15A</b>	Incorrect data name in transactional error message in Specification document.	In the PartnershipLandProperty structure, the error message for error 6677 contains a reference to unique ID [PLP-LETNG-GREEN-CAP-ALLCE SIG]. This needs to be updated to [PLP-LETNG-GREEN-CAP-ALLCE-SIG].	
4	<b>Documents etc required to be submitted with return</b>	Where the return Guidance asks for documents to be sent with the return, you should submit the document as an attachment. 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		

5	<b>More than one Trade</b>	The Main Partnership tax return should be completed with details for the largest trade. Paper schedules, including the corresponding Partnership and Paper Statements should be submitted as an attachment.		
6	<b>More than one accounting period</b>	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		
7	<b>Turnover greater than £15 million</b>	Accounts & computations must be submitted where the turnover is more than 15 million & to avoid completing the entire return the workaround aside is provided. In addition accounts & computations should be submitted as online attachments	Where a Partnership return shows a turnover of more than £15 million, boxes 3.2 to 3.13 should be completed. Leave boxes 3.14 to 3.115 blank apart from the mandatory box 3.27 and boxes 3.97 and 3.117 if appropriate. Also please complete the Partnership and Partner Statement if appropriate, omitting boxes 11, 11A and 12.  Please submit accounts & computations as an online attachment	The guidance will be reviewed for 2008/09
8	<b>Turnover between £15,000 and £29,999</b>	It will not be possible to complete SA800 boxes 3.24 to 3.26	Entries will need to be made in boxes 3.29 onwards. Please enter any balancing allowances/charges in 3.22 or 3.23. Enter turnover less the amount in 3.23 in box 3.29. Expenses minus the amount in 3.23 should be entered in 3.45. Amounts from 3.23 and 3.24 will need to be entered in the corresponding boxes 3.68 and 3.70	To be corrected in 2008/09

## Exclusions

### Cases Excluded from Internet filing

In the following circumstances processing via the Internet may not be appropriate. A paper return must be submitted unless the workaround is used

Unique ID	Box number	Issue	Comment	Status
1	<b>Early submission of Return</b>	Where it is deemed necessary to file a return before the end of the relevant tax year (eg before 6 April 2008 for a 2007/08 return)		
*2	<b>Non-resident partners</b>	Where a Partnership has non-resident partners who do not have a UTR.	You should enter 9999999999 in box N2.8	
*3	<b>Foreign Pages</b>	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.		
*4	<b>7.31</b>	Where the partnership is in receipt of non-qualifying distributions boxes the return guidance states that box 7.31 should be left blank but an error is being displayed Gross value must equal Net Value + Tax.	Box 7.31 should be submitted as 0.00	

*5	<b>Limit restrictions on iterative boxes</b>	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.	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): <ul style="list-style-type: none"><li>• Complete all but the final entry line as normal.</li><li>• Amalgamate any remaining items together &amp; enter the total in the final entry line.</li><li>• 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).</li><li>• Include an attachment with the return (or use additional space) to make a full return of those items amalgamated for convenience.</li></ul>	
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## Changes

### Changes from v1.1 to v2.0 - 13 November 2008

Unique ID	Changes
7	Special - Guidance updated
2 - 5	New Entries in Exclusions section

### Changes from v1.0 to v1.1 - 18 April 2008

Unique ID	Changes
4 - 8	New Entries