

Specials and Exclusions – SA900 2007/08



Changes v1.0 to v2.0 – 13 November 2008

- *Guidance added to Exclusion list where the iterative schema limits are exceeded*
- *Box 1L.28 – exclusion added*
- *Box 1L.37 – exclusion added*
- *Box 1L.53 – exclusion added*

Updates from 2006-07

- *Amended Returns removed from the Exclusions section*

Special Cases

Certain cases where there may be points requiring special consideration are detailed below.

<ul style="list-style-type: none"> • Documents etc. which are required to be submitted with a return 	<p>Where the Return Guidance asks for documents to be sent in 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 additional information via the electronic attachment feature (see www.hmrc.gov.uk/sa/attachments.htm for further information) 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.</p>
<ul style="list-style-type: none"> • Repayment to nominee 	<p>Where the return information is transmitted by the taxpayer or a Filing Only Agent and it contains a request for repayment to a nominee, the submission of the return via the Internet will be taken as the taxpayer's authority to repay the nominee.</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"> • the taxpayer, by payable order, with a change of address for the taxpayer • a nominee <p>the automatic creation of the repayment will be inhibited until further clerical action has been undertaken.</p>
<ul style="list-style-type: none"> • Trade - more than one accounting period 	<p>Where there is more than one set of accounts for the basis period separate Trade pages should be completed for each set of accounts. However only one set of Trade pages should be filed by the Internet. These pages should be completed with details for the latest accounting period and boxes 1.74 to 1.98, as appropriate should be completed to arrive at the taxable profit for the basis period.</p> <p>Additional Trade pages for any other accounting periods should be submitted by paper separately with a covering letter explaining that they form part of the return which has been submitted electronically and are for information purposes only. Boxes 1.74 to 1.98 should not be completed on these additional pages.</p>

<ul style="list-style-type: none"> • Q14 – discretionary payments made to more than 7 beneficiaries 	<p>Where discretionary payments have been made to more than 7 beneficiaries include details of the first 6 payments in boxes 14.1 to 14.12. Enter the total amount of the remaining payments in box 14.14 and give full details of these payments, in the same format as question 14, in a separate document. Submit this as an electronic attachment to the Return if appropriate.</p>
<ul style="list-style-type: none"> • Q9.37A 	<p>Box 9.37A doesn't currently allow negatives. Where a negative is necessary follow the rules below:</p> <ul style="list-style-type: none"> • Any loss for 9.37A relating to accrued income should go into Q9.12 to Q9.14 • Any other loss in 9.37A, insofar as it can be set off against other income, should be deducted from Q9.38.

Exclusions

Cases Excluded from Internet Filing

In the following cases automatic processing via the Internet may not be appropriate. A paper return should therefore be submitted.

<ul style="list-style-type: none"> • Early Submission of Return Information 	<p>Where it is intended to file a return before the end of the relevant tax year (e.g. before 6 April 2008 for tax year 2007/2008).</p>
<ul style="list-style-type: none"> • 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.
<ul style="list-style-type: none"> • Box 1L.28 - Stock dividends from UK companies plus notional income tax. 	<p>The current validation is 1L.27 = 1L.28 @ lower rate (20%) 1L.28 = 1L.26 + 1L.27 however the rate should be 10% not 20% i.e. box 1L.27 should be 10% of box 1L.28</p> <p>This will be corrected in 2008/09.</p>
<ul style="list-style-type: none"> • Box 1L.37 - Non-qualifying distributions and loans written off plus notional tax. 	<p>The current validation is 1L.36 = 1L.37 @ LR (20%) however the rate should be 10% not 20% i.e. box 1L.36 should be 10% of box 1L.37.</p> <p>This will be corrected in 2008/09.</p>

- **Box 1L.53 Total UK tax taken off.**

The current validation is $1L.53 = 1L.42 + 1L.46$ however the validation should include box 1L.50 (see notes at TLUN5).

This will be corrected in 2008/09