

Self Assessment Individual Exclusions for online filing - 2014/15

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 8 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 2015 for a 2014/15 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.	For information	-

4	SA103L	LU1	LUN2	-	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 LLoyds Underwriters Unit for advice.	For information	-
5	SA107	T2	TRU19	-	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.	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	-	Removed	Removed	Fixed for 2014/15

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 £8500.00 per year.	In these circumstances customers will need to file a paper return.	-
9	Removed	-	Removed	-	Removed	Removed	-
10	Removed	-	Removed	-	Removed	Removed	-
11	SA104F	FP 2	FPS39	-	Removed	Removed	-
12	SA110	TC 2	CAL15	-	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 CAL15.	In these circumstances a paper return should be filed.	-
13	Removed	-	Removed	-	Removed	Removed	-
14	Removed	-	Removed	-	Removed	Removed	-
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.	-
16	SA105	UKP2	PRO36	-	Where there is an entry in PRO36, which is greater than 10% of PRO20 as a result of Chargeable or Reverse premiums, validation will prevent you from entering the correct figure in PRO36, and the calculation may be incorrect as a result.	In these circumstances a paper return should be filed.	-

17	SA106	F5	FOR23	-	Where there is an entry in FOR23 which is greater than 10% of FOR14 as a result of Chargeable or Reverse premiums, validation will prevent you from entering the correct figure in FOR14, and the calculation may be incorrect as a result.	In these circumstances a paper return should be filed.	-
18	SA110	TC2	CAL14	-	Where there is an entry in CAL14 but there is no entry in AOI14 or LUN28 or FSE71 or FSE72 or FPS11 or SPS11, the return will fail validation.	In these circumstances a paper return should be filed. The Return should have an entry in the Additional Information Box stating the CAL14 entry is a result of Settlor income or an FTCR adjustment for overlap relief.	-
19	SA110	-	-	-	Where the taxpayer is not resident, has made payments under the Gift Aid scheme but has paid insufficient UK tax to cover the Gift Aid, the liability will not be calculated correctly.	In these circumstances a paper return should be filed.	-
20	SA107	T1	TRU12	-	Where the non resident calculation applies and the excluded income includes income from TRU12 the tax calculation will not calculate the tax due on the excluded income correctly.	In these circumstances a paper return should be filed.	-
21	Removed	Removed	Removed	-	Removed	Removed	-

22	SA103F SA103S	SEF4 SES2	FSE79 FSE74 SSE34 SSE29	-	The validation rules on FSE79 & SSE34 are incorrect where terminal losses are entered as losses brought forward from earlier years set off against this years profits in FSE74 & SSE29.	In these circumstances a paper return should be filed.	-
23	SA104F SA104S	FP2 SP2 SP1	FPS23 FPS17 SPS23 SPS17	-	The validation rules on FPS23 & SPS23 are incorrect where terminal losses are entered as losses brought forward from earlier years set off against this years profits in FPS17 & SPS17.	In these circumstances a paper return should be filed.	-
24	SA104F	FP2	FPS39	-	Removed	Removed	-
25	SA101	Ai2	AOR5 AOR6	-	Where total losses claimed against income (from all sources) plus loan interest (AOR5) plus Pre-incorporation losses exceeds £50k. The liability will not be calculated correctly due to the new capping rules.	In these circumstances a paper return should be filed.	-
26	SA105	UKP2	PRO42	-	Removed	Removed	N/A 2014/15
27	SA104F	FP2	FPS39	-	Removed	Removed	Fixed 2014/15
28	SA101 & SA109	AIL4 & NRD1	AIL10 & NRD1	-	The SA tax calculation for pension charges with amounts saved in excess of the Annual Allowance (box AIL10) for non residents (box NRD1 ticked) is incorrect. It has the effect of deducting the excluded income twice resulting in the tax due being understated.	In these circumstances a paper return should be filed.	-
29	SA103S SA103F	SES2 SEF3	SSE23 FSE49	-	Removed	Removed	Fixed 2014/15

30	SA108 & SA109	CGT1 & NRD1 or NRD2	CGT3 & NRD1 or NRD23	-	Removed	Removed	Fixed 2014/15
31	SA100 SA109	TR5 RR2 RR3 TC1	CBC1 NRD16 NRD28 NRD30 NRD31	Remittance Basis Charge - HICBC, Loss Relief, & Loan Interest relief limit	The SA Tax Calculation for 2014-15 is using the nominated gains and nominated/deemed income to generate income to charge the Remittance Basis Charge (RBC) but also in addition, a stand alone RBC amount. In some circumstances this may result in a charge in excess or lesser than the RBC. Section 809C(4)(b) ITA 2007 sets out that customers should only ever get charged an additional 'tax' equivalent to the RBC.	In these circumstances a paper return should be filed.	Fixed for 2015/16
32	SA100 SA109	TR5 RR1	CBC1 NRD1	Non Resident calculation where Child Benefit Charge (CBC)	The non-resident calculation (box NRD1 ticked) uses only non-disregarded income so CBC may not be calculated	In these circumstances a paper return should be filed.	Fixed for 2015/16
33	SA103S SA103F SA103L SA104S SA104F SA105 SA106	SES2 SEF4 LU4 SP1 FP1 FP2 FP3 UKP1 UKP2 F4	SSE29 FSE74 LUN51 SPS17 FPS17 FPS38 FPS47 FPS58 PRO14 PRO39 FOR26	Limit on Income Tax Reliefs. Relief arising in years from 2013- 14 are subject to the limit.	ITA 2007 s23 sets out that step 2 deducts the amount of any relief. For simplification, brought forward losses were included at step 1 within the SA tax calculator but this did not affect the amount calculated. However, when the cap on income tax reliefs was introduced the brought forward losses should have been in Step 2 to identify the correct amount at step 1 for which 25% relief is allowable. This affects 2013-14 and 2014-15 where adjusted total income is greater than £200,000.	In these circumstances a paper return should be filed.	Fixed for 2015/16

34	SA103F SA104S SA104F	SEF4 SP1 FP1	FSE72 SPS11 FPS11	Averaging adjustment – only for farmers, market gardeners and creators of literary or artistic works where loss set against same trade in same year. Loss should not be capped.	Losses used against profit of the same trade are not capped. This includes losses where the profit is 'created' by an averaging claim. To the extent that the loss is used against other income, the capping rules will apply. Boxes FSE78 SPS22 & FPS22 'Loss from this tax year set off against other income for 20yy–xx' are correctly capped. There is no box to set the loss against the same trade. That is because Averaging Adjustment cases create a unique situation where there can be a loss and a profit for the same trade in the same year .	In these circumstances a paper return should be filed.	-
35	SA104F	FP2	FPS36, FPS39	A partner should be able to offset capital allowances losses brought forward from the previous tax year on property against general income in the current tax year	Where the partner has a share of a loss from the previous year on property brought forward both the loss brought forward and any loss arising in the Return year are capital allowance losses and therefore can be offset against other income. But the loss brought forward is not included in box FPS36. Because the loss brought forward should not be included in FPS36 the validation rule for box FPS39 does not allow the inclusion of the loss brought forward from a previous year (If the sum of FPS36 + FPS37 is negative, FPS39 is less than or equal to the positive equivalent of that sum).	In these circumstances a paper return should be filed.	To be fixed for 2016/17

36	SA105	UKP2	PRO42	<p>Property business losses are subject to the cap where set off against total income, but not to the extent that those losses brought forward represent BPRAs.</p>	<p>The amount for box PRO42 will be restricted to the greater of £50,000 or 25% of the individual's adjusted total income but not to the extent that those losses represent business premises renovation allowance BPRAs for the Return year in box PRO33. Where there are BPRAs included in the losses brought forward from a previous year and set off against Total Income in box PRO42 it is not possible to indicate if any of the loss brought forward in PRO42 relates to BPRAs. The restriction should not apply to the BPRAs part of the Losses in PRO42.</p>	<p>In these circumstances a paper return should be filed.</p>	-
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Changesv4.0 19/01/16

Changes from 19/10/15

Unique ID - 2014/15	Notes
ID35	New Entry
ID36	New Entry

v3.1 19/10/15

Changes from 13/10/15

Unique ID - 2014/15	Notes
ID33	Added reference to PRO14, PRO39 and FOR26

v3.0 13/10/15

Changes from 06/08/15

Unique ID - 2014/15	Notes
ID24	Removed - duplicate of ID11 which was removed in v2.0
ID33	New Entry
ID34	New Entry

v2.0 06/08/15

Changes from v1.0 05/01/15

Unique ID - 2014/15	Notes
ID11	Removed - not applicable in 2014/15
ID31	New Entry
ID32	New Entry

v1.0 05/01/15

Changes from v5.0 2013/14

Unique ID - 2014/15	Notes
Document Title	Year updated
ID1	Year updated
ID4	Contact updated
ID7	Removed
ID26	Removed
ID27	Removed
ID29	Removed
ID30	Removed