Self Assessment Individual Exclusions for online filing - 2016/17

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 10 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 2017 for a 2016/17 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 negatve amount in this box will not be able to file online and should contact LLoyds Underwriters Unit S1278, Newcastle Upon Tyne, NE98 1ZZ 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 likelyhood 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	Removed	-	Removed	-	Removed	Removed	-
8	Removed	-	Removed	-	Removed	Removed	-
9	Removed	-	Removed	-	Removed	Removed	-
10	Removed	-	Removed	-	Removed	Removed	-
11	Removed	-	Removed	-	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 beacause where there is an entry in CAL14 but there is no entry in AOI14 or LUN28 or FSE 71 or FSE72 or FPS11 or SPS11 the return will fail validation.	In these circumstances a paper return should be filed if not will be reconciled in PAYE or SA for the relevant year.	-
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	Removed	-	Removed	-	Removed	Removed	-
17	Removed	-	Removed	-	Removed	Removed	-
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	-
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	Removed	-	Removed	-	Removed	Removed	-
25	Removed	-	Removed	-	Removed	Removed	-
26	Removed	-	Removed	-	Removed	Removed	-
27	Removed	-	Removed	-	Removed	Removed	-
28	Removed	-	Removed	-	Removed	Removed	-
29	Removed	-	Removed	-	Removed	Removed	-

30	Removed	-	Removed	-	Removed	Removed	-
31	Removed	-	Removed	-	Removed	Removed	-
32	Removed	-	Removed	-	Removed	Removed	-
33	Removed	-	Removed	-	Removed	Removed	-
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 2015-16' 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	Removed	-	Removed	-	Removed	Removed	-

36	SA105	UKP2	PRO42	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.	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 BPRA for the Return year in box PRO33. Where there are BPRA 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 BPRA. The restriction should not apply to the BPRA part of the Losses in PRO42.	In these circumstances a paper return should be filed.	BPRA is due to end on 5th April 17 so this should not affect 17-18 onwards
37	Removed	-	Removed	-	Removed	Removed	-
38	Removed	-	Removed	-	Removed	Removed	-
39	Removed	-	Removed	-	Removed	Removed	-
40	Removed	-	Removed	-	Removed	Removed	-
41	Removed	-	Removed	-	Removed	Removed	-
42	Removed	-	Removed	-	Removed	Removed	-
43	Removed	-	Removed	-	Removed	Removed	-
44	Removed	-	Removed	-	Removed	Removed	-
45	Removed	-	Removed	-	Removed	Removed	-

46	SA103L SA103S SA103F SA104S SA104F SA110	TC1	CAL4.1 pseudo Class 2 box pseudo Class 1 boc	Share Fishermen with Class 1 NICable earnings that reduce amount of Class 2/Class 4 due. The Reg100 Class 4 calculation uses 'ordinary' Class 2 max rather than the share fisherman amount. The Class 4 amount may be less than it should be.	The Reg100 Class 4 calculation uses Class 2 max amount of 53 x £2.80 (£148.40), and where they are a Share Fisherman the amount should be 53 x £3.45 (£182.85). As a result the Class 4 amount may be less than it should be by £27.43.	In these circumstances a paper return should be filed.	-
47	SA100	TC3	Box 17	Non-UK resident calculation where S811 (limit on liability to income tax of non-UK residents) applies and disregarded income is shown in box 17.	Non-residents are generally liable to UK tax on all their UK income but can make a claim under S811 ITA 2007 to limit the amount of UK tax they pay on certain (disregarded) income if it's more beneficial for them. If income disregarded by virtue of S825 & S826 (e.g. patent/royalty payments - S826), distributions from unauthorised unit trusts - S825) etc., is shown in boxes 17, it wont be included as disregarded income in the S811 calculation at C91. So if it more beneficial to make a claim to use the S811 calculation, the calculation of tax due will be incorrect.	In these circumstances a paper return should be filed together with your S811 calculation (working sheet in HS300)	

48	SA103(S), SA103 (F), SA103(L) SA104(S), SA104(F) SA109	SES2, SEF5, LU4, SP2, FS2, RR1	SSE37, FSE101, LUN64, SPS26, FPS26 NRD1	Non UK resident chargeable to NIC Class 4 on profits chargeable in the UK who are not claiming exemption from Class 4	If a customer is not resident in the UK, they are normally exempt from NIC but where a customer is non-resident in the UK but has profits from self-employment (including Partnerships and Lloyds) which are chargeable to tax & NIC in the UK, they are liable to Class 4. However, the SA calculator is automatically exempting any customers from Class 4 if they have indicated that they are NR by ticking box NDR1) even if they haven't claimed the exemption by ticking the relevant box to state that they are exempt from Class 4.	In these circumstances a paper return should be filed	Planned fix for 17/18
49	SA108	CG1	CGT18	Liability to Capital Gains Tax (CGT) on attributed gains (box CGT 18) is not being included in the calculation	Where a customer has attributed gains at box CGT18 (on which personal losses cannot be offset) the gain is not included in the calculation of CGT, even if the gain exceeds the Annual Exempt Amount	In these circumstances a paper return should be filed	Planned fix for 17/18
50	SA101	Ai1	AOI4, AOI5	For Chargeable Event Gains (CEG) with tax treated as paid and above the basic rate band (BRB), the BRB is incorrectly extended by the amount of the savings starting rate (SSR)	Where customers with non-savings/savings/dividend income less than the Personal Allowance & SSR plus a CEG, the BRB is incorrectly being extended by the SSR of £5000 As the SSR forms part of the BRB, it shouldn't be increased.	In these circumstances a paper return should be filed	Planned fix for 17/18

51	SA100, SA104F, SA106, SA107	TR3, FPS4, F3, T2	INC1, INC2, INC3, FPS68, FOR6, TRU18	Non-savings income of less than the Personal Allowance (PA) & Savings Starting Rate (SSR) plus savings income not covered by the Personal Savings Allowance (PSA).	Where the customer has non-savings income less than the PA and SSR (£16000) plus savings income not covered by any PSA they are entitled to, the SSR of £5000 is not being given.	In these circumstances a paper return should be filed	Planned fix for 17/18
52	SA100, SA104F, SA106, SA107	TR3, FPS4, F3, T2	INC1, INC2, INC3, FPS68, FOR6, TRU18	Dividend income and liability at higher/additional rate	Some customers who have non-savings/savings/dividend income and their income exceeds the basic rate band (BRB) the calculator is incorrectly reducing the higher rate band (HRB) by the £5000 dividend allowance rather than by the amount of the allowance not used in the BRB.	Those customers affected by this issue should file a paper return.	Planned fix for 17/18
53	SA103L	LU2	LUN16, LUN19	Lloyds Underwriters who are entitled to tax credits on dividends as their accounting period started before 6/4/16	Where the customer is a member of Lloyds Underwriters, they are entitled to dividend tax credit but if they have tax liability, the dividend tax credit is being calculated but not included in the calculation as a credit.	In these circumstances a paper return should be filed	Planned fix for 17/18
54	SA101	AI2	AOR9	Relief claimed on a qualifying distribution on the on the redemption of bonus shares or securities.	The figure in Box AOR9 is not included in the calculation	In these circumstances a paper return should be filed	Fixed for 17/18

Changes Log

v2.0 17/03/17

Changes from v1.0 to v2.0 - 19/12/16

Unique ID - 2016/17	Notes
ID47	New entry - carried forward from 2015/16
ID48	New entry
ID49	New entry
ID50	New entry
ID51	New entry
ID52	New entry
ID53	New entry
ID54	New entry

v1.0 19/12/16

Changes from v4.0 - 13/07/16

Unique ID - 2016/17	Notes
ID1	Year Changed
ID4	Address included for Lloyds Underwriters Unit
ID8	Fixed for 16/17
ID12	Issue and workaround re worded
ID16	Fixed for 16/17
ID17	Fixed for 16/17
ID25	Fixed for 16/17
ID28	Fixed for 16/17
ID35	Fixed for 16/17
ID36	status comment added
ID37	Fixed for 16/17
ID38	Fixed for 16/17
ID39	Fixed for 16/17
ID40	Fixed for 16/17
ID41	Fixed for 16/17

ID42	Fixed for 16/17
ID43	Fixed for 16/17
ID44	Fixed for 16/17
ID45	Fixed for 16/17