

Self Assessment Individual Exclusions for online filing - 2013/14

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 2014 for a 2013/14 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 W Yorks Personal Tax 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	-	There is an incorrect validation on box MOR31 which is forcing an entry when there is a figure in any of the boxes MOR26 to MOR30. MOR27 to MOR31 only need to be completed where total income, benefits and expenses exceed £8500.00 and either MOR5 or MOR13 are present.	Where there is an entry in box MOR26 customers will need to either complete boxes MOR27 to MOR31 or file the return on paper.	-
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	-	Validation on FPS39 is incorrect where there is a claim to set off a capital allowance loss from an earlier year in addition to a loss from the current year.	In these circumstances a paper return should be filed.	-
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	-	Where losses set against income (FPS39) include brought forward (FPS38) which are attributable to Capital Allowances, the validation rules will not allow this.	In these circumstances a paper return should be filed.	-
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	-	The validation rules in box PRO42 restrict the entry that can be set off. The amount will be restricted to the greater of £50,000 or 25% of the individual's adjusted total income. Where there are 2012/13 Capital Allowances losses brought forward and set off against the 2013/14 Total Income the restriction should not apply to 2012-13 losses.	Where the 2012-13 Capital Allowances losses are greater than £50,000 or 25% of the individual's adjusted total income a paper return should be filed.	-
27	SA104F	FP2	FPS39	-	Validation on FPS39 is incorrect where there is a claim for BPRA relief.	In these circumstances a paper return should be filed.	To be 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	-	Where there is a claim for Annual Investment Allowance that spans 6 April, the relief may exceed the £375,000 validation rule limit.	In these circumstances a paper return should be filed.	To be fixed 2014/15
30	SA108 & SA109	CGT1 & NRD1 or NRD2	CGT3 & NRD1 or NRD23		The SA tax calculation for capital gains charges for non residents (box NRD1 or NRD23 ticked) with excluded income is incorrect. It has the effect of deducting the excluded income twice when calculating taxable income, resulting in the tax due being understated.	In these circumstances a paper return should be filed.	To be fixed 2014/15

Changes

v5.0 14/11/14

Changes from v4.0 to 5.0

ID30	New Entry
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v4.0 17/09/14

Changes from v3.0 to v4.0

Unique ID - 2013/14	Notes
ID27	New Entry
ID28	New Entry
ID29	New Entry

v3.0 04/06/14

Changes from v2.0 to v3.0

Unique ID - 2013/14	Notes
ID26	New Entry

v2.0 05/02/14

Changes from v1.0 to v2.0

Unique ID - 2013/14	Notes
ID19	Reinstated as it was originally removed in error

v1.0 14/10/13

Changes from v9.0 2012/13

Unique ID - 2013/14	Notes
Document Title	Title changed to 'Self Assessment Individual Exclusions for online filing - 2013/14' from 'Individual Exclusions for online filing SA100 - 2012/13' in 2012/13
ID 11, 18, 22, 23 & 24	Updated to reflect Box number changes on the 2013/14 return.
ID19	Fixed for 2013/14

ID21	Fixed for 2013/14
ID25	New Entry