

Self Assessment Individual Exclusions for online filing - 2015/16

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 13 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 2016 for a 2015/16 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	Removed	-	Removed	-	Removed	Removed	-

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	Removed	-	Removed	-	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	Removed	-	Removed	-	Removed	Removed	-
27	Removed	-	Removed	-	Removed	Removed	-
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	Removed	-	Removed	-	Removed	Removed	-

30	Removed	-	Removed	-	Removed	Removed	-
31	Removed	-	Removed	-	Removed	Removed	Fixed for 2015/16
32	Removed	-	Removed	-	Removed	Removed	Fixed for 2015/16
33	Removed	-	Removed	-	Removed	Removed	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 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	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	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.	-

37	SA102M	No page	No Box	Class 1 earnings used in Class 4 Reg100 calculation for Ministers of Religion	<p>There are no boxes on the paper Return for the customer to enter Class 1 earnings if this will affect the amount of Class 2 and Class 4 payable. For paper filers the Return will be processed as-is with an initial calculation of Class 4. When the Return details get to the back end system details of Class 1 earnings, together with the amount of Class 2 payable will be held from information held at that point in time. If the Reg100 Class 4 calculation is more beneficial a correction will be made to the Class 4 amount.</p> <p>For customers filing online who complete the SA102 Employment page they can enter the Class 1 earnings but customers filing the SA102M Ministers of religion page are not able to.</p>	In these circumstances you can file online by calculating the Class 4 without reference to the Class 1 earnings. An SA302 will be received where a correction has been made.	To be fixed for 2016/17
38	SA109	RR1	NRD1	Marriage Allowance transfer for recipient with non-UK resident calculation where S811 applies	<p>Non-UK residents who can claim a personal allowance and are receiving the marriage allowance transfer are affected because the Marriage Allowance transfer is given as a below the line adjustment. S811 ITA ensures there is an upper limit on the total tax chargeable by non-UK residents and takes the lesser amount of two calculations. In the 'normal' calculation following the steps at s23 ITA the SA tax calculator does not allow the Marriage Allowance transfer tax reduction for the recipient.</p>	In these circumstances a paper return should be filed.	-

39	SA106	F1	FOR2	Marriage Allowance transfer for recipient with Foreign Tax Credit Relief	FTCR - you can claim Foreign Tax Credit Relief for all or part of the foreign tax to be set against the UK tax due. If the UK tax due does not include the Marriage Allowance transfer tax reduction for the recipient then the FTCR calculation will use the amount of tax paid without reference to that.	In these circumstances a paper return should be filed.	-
40	SA100	TR4	REL5 REL7 & REL8	Marriage Allowance transfer for recipient with Gift Aid payments	Gift Aid - if you have made Gift Aid payments you must pay Income Tax, at whatever rate, or Capital Gains Tax, at least equal to the basic rate Income Tax treated as having been deducted. Because the Marriage Allowance transfer is a below the line adjustment and not part of the main calculation in some circumstances the pre-Marriage Allowance transfer reduction will be allowed to 'cover' the tax repaid to the charity.	In these circumstances a paper return should be filed.	-
41	SA100 SA106	TR5 F5	SLR1 FOR26, FOR30, FOR31 & FOR32	Repayment of Student Loan where income from land and property abroad with total loss brought forward from earlier years	For a small number of customers the Student Loan calculation may include more income than it should because instead of using FOR30 it incorrectly uses (FOR26 + FOR30) minus (FOR31 + FOR32) which can produce a different amount	In these circumstances a paper return should be filed.	To be fixed for 2016/17

42	SA102M	MoR1	MOR5, MOR12, MOR19, MOR20, MOR27, MOR31, & MOR38	Validation on benefits and expenses where actual earnings are at or below £8,500 but annual rate more than £8,500	The validation process refers to "income, benefits and expenses payments received ... at a rate of more than £8,500 for the year" rather than the 'annual rate' of earning. When a Minister of Religion starts work part way through the tax year and their actual earnings are below £8,500, but their "annual rate" is in excess of £8,500 the validation may stop the correct entry for box MOR20 and MOR27 and this in turn affects MOR31 & MOR38.	In these circumstances a paper return should be filed.	To be fixed for 2016/17
43	SA102M	MoR2	MOR34	Validation on benefits and expenses where entry may not be appropriate if annual rate of earnings are at or below £8,500	The validation rule for MOR34 may stop the correct entry from being entered because the validation should only apply if the annual rate of income, benefits and expenses received are £8,500 or more but it is being applied to all customers.	In these circumstances a paper return should be filed.	To be fixed for 2016/17
44	SA105	UKP1 & UKP2	PRO13-15 & PRO17; PRO38-40 & PRO43	Property losses brought forward greater than adjusted profit are all being included in total income amount shown on SA302 and included in adjusted total income used for the limit on income tax relief calculation.	The SA tax calculator was changed to ensure adjusted total income is calculated correctly. It adds back the brought forward losses set against this year's profits to show the total profit for the year before losses and then deducts the losses as income tax relief.	In these circumstances the amount in PRO14 mustn't be more than the amount in PRO13 (as per SA105 Notes) and the amount in PRO39 mustn't be more than the amount in PRO38. Other losses brought forward not included in PRO39 can still go in PRO42 or PRO43 if appropriate.	To be fixed for 2016/17

45	SA103L SA103S SA103F SA104S SA104F SA110	LU4 SES2 SEF5 SP2 FP2 TC1	LUN64 SSE37 FSE101 SPS26 FPS26 CAL4.1	In stage 16 of the 2015/16 Tax calculation where one of the Class 4 excepted boxes are ticked the customer can still be liable to Class 2 but the profit for both Class 4 and Class 2 may be set to nil which does not then allow an amount of Class 2 in CAL4.1	Stage 16 of the 2015/16 Tax calculation, where exempt to Class 4 NIC but not Class 2 is incorrect. Stage 16 should have been where Class 4 excepted ticked 16.13 to 16.32 are set to zero. The Class 2 liability at 16.34 is affected because when c16.1 to c16.32 are set to nil this means that the total profit at c16.12 which c16.34 uses is set to nil.	In these circumstances a paper return should be filed.	To be fixed for 2016/17
46	SA103L SA103S SA103F SA104S SA104F SA110	TC1	CAL4.1 pseudo Class 2 box pseudo Class 1 box	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	<p>Non-UK resident calculation where the S811 (limit on liability to income tax of non-UK residents) applies and disregarded income is shown in box 17.</p>	<p>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.</p> <p>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.</p> <p>So if it more beneficial to make a claim to use the S811 calculation, the calculation of tax due will be incorrect.</p>	<p>In these circumstances a paper return should be filed together with your S811 calculation (working sheet in HS300)</p>	-
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Changes Log
v5.0 27/01/17
Changes from v4.0

Unique ID - 2015/16	Notes
ID47	New Entry

v4.0 13/07/16
Changes from v3.1 - 09/02/16

Unique ID - 2015/16	Notes
ID41	New Entry
ID42	New Entry
ID43	New Entry
ID44	New Entry
ID45	New Entry
ID46	New Entry

v3.1 09/02/16
Changes from v3.0 - 05/02/16

Unique ID - 2015/16	Notes
ID39	Mnemonic (Column E) now correctly references 'Foreign Tax Credit Relief'
ID40	Mnemonic (Column E) now correctly references 'Gift Aid payments'

v3.0 05/02/16
Changes from v2.0 - 19/01/16

Unique ID - 2015/16	Notes
ID37	new entry
ID38	new entry
ID39	new entry
ID40	new entry

v2.0 19/01/16

Changes from v1.0 - 2015/16

Unique ID - 2015/16	Notes
ID35	new entry - from v4.0 of the 2014/15 Exclusions
ID36	new entry - from v4.0 of the 2014/15 Exclusions

v1.0 14/01/16

Changes from v3.1 - 2014/15

Unique ID - 2015/16	Notes
ID1	year updated
ID31	fixed 2015/16
ID32	fixed 2015/16
ID33	fixed 2015/16