

Self Assessment Individual Special Cases for online filing - 2018/19

1. Most developers will have taken the following items into account in their software. If a customer does find though that they cannot file online for one of these reasons, a claim for reasonable excuse 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 list is on Page 8 of the document

Unique ID	Schedule	Page	Box	Mnemonic	Issue	Workaround	Status
1	Information only	-	-	-	Where the return Guidance asks for documents to be sent with the return, you should submit the document as an attachment. The total file size of these attachments must not exceed 5mb before encoding. Where you do not provide an attachment facility in your product, or it would not be appropriate to send the information via the electronic attachment feature 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	-	-
2	Developer only	-	-	SA100	This issue does not affect submissions and is visible to software developers only. In the schema (technical documentation) the element <SA100> is mandatory but with no mandatory child elements.	If you have no boxes to complete in the SA100, please send an empty element i.e. <SA100/>.	-
3	Information only	Various	Various	General Info only	Double Taxation Relief.	Where double Taxation Relief is due there may be rare circumstances where the standard calculations may not give allowances and reliefs in the most beneficial way. If you believe that this applies to you please contact following submission.	-
4	General Info only	-	-	-	Repayment to nominee	Where the return information Repayment to customer or nominee by BACS – complete the overpaid tax section & enter the relevant bank details on the return. Both sections must be completed. Repayment to nominee by cheque – leave blank the overpaid tax section. The overpayment will be held on the customer's record. It can then be made to the nominee by cheque if the customer so advises by telephone or in writing. Where the return information is transmitted by a Filing Only Agent and it contains a request for repayment (over a certain level) to: a) the taxpayer by payable order and there is a change of taxpayer address b) a nominee the automatic creation of the repayment will be inhibited until further clerical action has been undertaken.	-

5	Limit restrictions on iterative boxes	Various	Various	-	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. 	-
6	Top Slicing Relief				Where the return contains Multiple Chargeable Event Gains please follow the workaround.	<p>Where the case involves Top Slicing Relief and there is more than one gain in any of the gain categories, other than a cluster (i.e. there is more than one gain spanning more than one year and this gain moves the taxpayer into higher rates), an entry must be made in box c17.17 of the working sheet.</p> <p>Box 1A should be completed but you should omit number of years from boxes AOI7, AOI5, AOI9 and FOR44. The following information must be shown in the Additional Information box -</p> <ul style="list-style-type: none"> • Description of each policy, life annuity or cluster of identical policies • Number of complete years • Tax treated as paid. 	
7	SA100	TR6	Boxes 12 and 13	FIN12 & FIN13	Where the address in FIN12 is abroad, you must enter any postal/zip code in the address line of the box and not in the designated postcode section FIN13.	Foreign postal/zip codes should not be entered in the postcode box FIN13 but rather entered in the Address line of the Box.	
8	Individual return with more than one accounting period	Various	Various	-	Please refer to the workaround where there is an individual return with more than one accounting period.	Where there is more than one set of accounts for the basis period, separate Self Employment pages should be completed for each set of accounts. One set of Self Employment pages should be completed with details of the latest accounting period and FSE66 to FSE82 as appropriate ,should be completed to arrive at the taxable profit for the basis period. Additional Self Employment pages for any other accounting periods should be submitted as an attachment with an explanation given in white space (additional information). Note; that where the pages do not include the full details of profits, expenses necessary to confirm the net profit the return does not satisfy the requirements of Section 8 TMA1970.	-

9	Multiple schedules and Class 4 NIC	Various	Various	-	Please refer to the workaround where the return contains multiple schedules and Class 4 NIC.	Where there are multiple schedules where Class 4 NIC is due e.g. Self Employment, Lloyds or Partnership, the class 4 NIC boxes should be completed on only one schedule. Where an adjustment is to be made in FSE102, LUN65, SPS27, or FPS27, this adjustment along with other Class 4 NIC boxes completed needs to be made on the first schedule submitted with a profit. Where only one of the business is excepted from NIC, enter the excepted NIC in the adjustment box (e.g. FSE102) . Do not tick for exception as that excepts all NIC.	-
10	SA102	E1	Box 2	EMP2	To make your return accurate when including an Earlier years adjustment (for Flat Rate Expenses or other expenses) in PAYE code follow the workaround.	Add adjustment, including supplement, in terms of tax to EMP2 and explain this in additional information box.	-
11	SA109	NR2	Box 24	NRD24	If no liability to UK tax arises do not complete the employment page you, should tick "Yes" at question 1 on page 2 of the tax return and make a note in the "other information box" explaining your circumstances.	Where there is no liability to UK income tax in respect of employment income , do not complete YTR1.1A and make an appropriate note in the additional information box FIN19.	-
12	various	various	various	Address boxes	You cannot enter the # in the address field. A number of overseas countries use this symbol in addresses for example the US and Singapore.	A major system change will be required to implement a change. This has been included in HMRC list of future enhancements.	-
13	SA101	Ai1	Other UK Income Box 15	AOI15	Appears that exceptionally there may be income to be to be taxed for more than one year. If this scenario applies please follow the workaround.	Where exceptionally there is income in respect of more than one year in AOI15, please enter the latest year that income is to be taxed and put breakdown of amounts and year details in FIN19 on page TR7 of SA100.	-
14	SA102	E1	Box 4	EMP4	If you have an Employer with no Employer reference please follow the workaround.	Please populate the box with 000/N where there is an Employer with no Employment reference.	-
15	Various	Various	Various	Various	Certain boxes for example EMP5 (SA102, page E1, Box 5) limit the number of characters that can be submitted online. The return will be rejected if you attempt to submit more characters than is acceptable.	Where your entry in these boxes exceeds the allowable number of characters, please populate the box up to the maximum the field allows and put any additional characters in the appropriate additional information field.	-
16	SA102M	MOR2	Box 31	MOR31	Expenses exceed income resulting in a loss at MOR31.	Information only. This should never occur. The expenses claimed must be incurred from the employment income and therefore can never exceed that income.	-
17	Various	Various	Various	Various	Please follow the workaround. Total boxes should be present.	Where a business rule adds a number of elements together and the total is an optional element you should include the total element in your XML unless the total is a zero and the data type is a nonzero type or you have been requested to specifically exclude in other circumstances within this document , in which case the element must be absent.	-

18	SA101	Ai 2	9	ASE9	Where a customer has had more than one lump sum from different employers they can claim the £30000 exemption for each separate employer. The box only allows amounts = or < £30000	Leave box ASE9 empty and add the number of lump sums and amount of the exemption to FIN19 on page TR7 of SA100.	-
19	a) SA103S and b) SA103F	a) SES2 and b) SEF4	a) Boxes 31/32 and b) Boxes 76/77	a) SSE31 or SSE32 and b) FSE76 or FSE77	You cannot file online if you are following the return notes for reporting provisional figures on the Self-employment Full and Short pages and only completing the taxable profit or loss boxes and additional information box.	Complete all mandatory boxes as follows: a) For Self Employment (Short) pages complete box SSE1, enter estimated turnover in box SSE9, and enter either estimated profit in boxes SSE21, SSE28 and SSE31, or estimated loss in boxes SSE22 and SSE32. b) For Self Employment (Full) pages complete box FSE2, FSE8, FSE9, enter estimated turnover in box FSE15, and then enter either estimated profit in boxes FSE47, FSE64, FSE73 and FSE76, or estimated loss in boxes FSE48, FSE65 and FSE77 NB for both workarounds the Business expenses figures should be completed as usual.	-
20		-	-	Repayment	Under certain circumstances a repayment on a tax return may be due in part to the employer & in part to the employee. In these circumstances the 'Overpaid Tax Section' of 'Fill in your return' should be left blank. Once the return has been successfully submitted, the whole overpayment will simply be held on the customer's record. The customer must then advise HMRC in writing how much of the repayment is to be made to them & how much to the employer (or other nominee) with the appropriate information (e.g. name, address, postcode & possibly bank account details if the repayment is to be made direct to the nominee at their bank).The HMRC's schema (Technical documentation) for 2017/18 will not accept such entries.	For information	-
22	SA107	T2	TRU19 and TRU20	-	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 circumstances where the notional tax will not be refunded, customers should remove any amount from box TRU19 and add it to box TRU20. If the calculation shows that some of notional tax is being refunded you must file a paper return.	-
23	SA104F	FP 2	FPS41	-	The 2017/18 return states that FPS41 only needs completing where FPS36 + FPS37 - FPS38 is positive or zero. However validation rules make FPS41 mandatory where FPS36, FPS37 or FPS38 are present. The validation rules also state that if FPS36 + FPS37 minus FPS38 is negative then FPS41 must be zero.	Were there is an overall loss and no profit to enter in FPS41 the customer will need to enter a zero in FPS41 or file the return on paper.	-
24	SA106	F3	FOR3, FOR4D	-	In circumstances where Special Withholding Tax (SWT) has been deducted and the taxpayer claims the remittance basis, amounts are not shown on the foreign pages against which the SWT can be set.	Customers should either tick box FOR1 and put a supporting note in additional information or file a paper return.	-

25	Removed	Removed	Removed	Removed	Removed	Removed	Removed
26	SA104S SA104F	-	-	-	UK resident individuals with income to return from overseas partnerships.	UK resident individuals who need to return income from such partnerships should enter their own UTR on the partnership page of the return	-
27	SA104F	FP 3	FPS60	-	In cases where foreign tax claimed as a deduction in box FPS59 exceeds the income in box FPS56 and results in a loss, system validation prevents a negative value from being entered in FPS60.	In these circumstances customers should enter a zero in FPS60 or file on paper.	-
28	SA103F	SEF 4	FSE73	-	In cases where box FSE14 is ticked as profit details have been provided in the previous year, system validation prevents the assessable profit from the earlier year being recorded in box FSE73.	To work out profit or loss for the basis period, results may have to be adjusted for accounting periods. Enter in box FSE 68 the amount of the adjustment needed to the profit in box FSE 64. (Or loss in box FSE 65). Alternatively a paper return can be filed.	-
29	SA105	UKP 2	PRO20.1	PRO20.1 and PRO37	The system validation prevents amounts being added on box PRO20.1 and PRO37 at the same time. As a result the system validation does not allow cases in where Rent a Room (RAR) income is over £7500 and the customer wants to claim Rent a Room Relief (RARR) on that RAR income but at the same time the customer has income from another property and wants to claim property income allowance (instead of expenses) on that property income.	Retain the amount at PRO20.1 and reduce the total income in PRO20 by £7,500 or £3,750 if let jointly (the Rent-a-Room exempt amount). Leave PRO37 blank. PRO20 should then consist of any rent a room income above the £3,750/£7,500 exempt amount plus any other non-Rent-a-Room property income. The PRO20.1 allowance must not exceed the lower of your other property income and £1,000. Provide details of the Rent-a-Room income, other property income amounts and Rent-a-Room exempt amounts that apply in SA100 TR7 Box 19.	-
30	Residency: SA109	RR3	NRD28	Remittance Basis customer will pay the correct amount of Remittance Basis Charge. However, the amount of Remittance Basis Charge is calculated without reference to the actual and deemed nominated income. Where there is loss relief the Nominated and Deemed income will not count towards the total income that calculates the limit for loss relief and amount of loss relief used. As a result, the customer will need to do their own calculation of loss relief to identify the amount of loss relief that can be carried forward. HS204 can be used for this and the customer can make a note for their records. NRD28 = Y AND (NRD31 = Y OR NRD32 = Y) AND c4.40 > £50,000	This affects Remittance basis customers liable to the Remittance Basis charge that have taxable income + nominated income + deemed nominated income of more than £200,000. They must also have loss relief that is restricted. The HS204 explains the limit for individuals claiming certain Income Tax reliefs. When completing the HS204 the customer needs to reflect that it is the full amount of actual and deemed nominated income that needs to be added to the total income to calculate the adjusted total income in Working Sheet 1 and, from that, the tax relief that is used in the calculation and amount that is carried forward. The estimated number of customers. The customer calculation of liability is correct.	The return can be filed online. In these circumstances the workaround can be followed and HS204 amount used rather than the calculation amount for the customer's records.	-

31	SA104F SA105 SA106 SA107	FP 2 FP 3 UKP 2 F 3 F 5 T 2	NRD1 and (FPS41.1 or FPS63.1 or PRO44 or FOR13.1 or FOR24.1 or TRU25)	<p>This is identifiable where: NRD1 = Y AND c24.15a > £0 AND non-resident calculation retained AND resident calculation c24.17 <> non-resident calculation c24.17</p> <p>An example would be Taxable Profit (PRO40) £794; Relief for residential finance costs (PRO44) £2312; NRD1 = Y; Personal Allowance claimed (NRD16) = Y</p> <p>Using the s811 calculation £794 of the finance costs are used appearing to leave £1518 to carry forward. However if the normal s23 calculation was used all £2312 would show to be carried forward. In reality all £2312 is still available to carry forward.</p>	<p>Non UK-resident customers with finance property costs will receive the correct calculation of liability. However the restricted finance relief presented may be an incorrect amount. This will then provide an incorrect amount for the customer to carry forward to the following year.</p> <p>For a non-UK resident customer the s274A/s274AA ITTOIA 2015 legislation directs us so that the calculation of the finance relief for the resident calculation should be retained.</p> <p>It is not retained when the 'normal' calculation of liability is the same or less than the s811 calculation.</p> <p>Where the s811 calculation produces a different amount you should retain the finance costs line that would have been displayed in the 'normal' s23 calculation for finance costs if possible.</p>	<p>In the Calculate Tax and NIC Requirements in the 'Overview of the tax calculation process' 'Non-resident calculation' it directs you to "If resident-result < non-resident-result set calculation type = resident". This can be changed to "If resident-result <= non-resident-result set..." If you are unable to implement this change and for customers where the non- resident calculation is more beneficial the customer can file online and make a note of the amount they will be carrying forward from the resident calculation in the SA100 any other information box 19.</p>	
32	SA101	Ai4	AIL10 AIL11	<p>Pension savings tax charges additional amount of tax charged, even when the amount of tax paid at AIL11 is the same as the calculated amount.</p>	<p>The variable for calculation box c25.24 was incorrectly updated to £down which ignores pence entered in box AIL11. However, the calculation of the charge at c25.23 includes pence. As a result, there will be an additional amount of tax charged for the pension amount, even when the amount of tax paid at AIL11 is the same as the calculated amount.</p> <p>An example is: £45,000 employment income (EMP1); £6,630.00 tax (EMP2); £6,176 in AIL10 ; and £2,200.40 in AIL11.</p> <p>A Pensions Savings Charge of £0.40 is calculated despite £2,200.40 being calculated as due. The amount in AIL11 can be rounded up so in this example £2,201 should be entered in AIL11.</p>	<p>For Return box AIL11 round up the tax paid.</p>	<p>Planned fix for 2019- 20.</p>
33	SA101	Ai4	AIL10	<p>The Annual Allowance Charge calculation in Stage 25 is not correct for Scottish taxpayers where the tax charged should be at the Scottish Higher Rate (41%) rather than the Scottish Additional Higher Rate (46%); or tax should be charged at the Scottish Intermediate Rate (21%)</p> <p>This is identifiable when AIL10 is completed and: c25.9 > 0 AND c25.10 > 12,395 AND MAX(0,c3a.3-(MAX(0,c25.11-(c3a.1a+c3a.2 + c4.59))- c3a.2a))<>MAX(0,c3a.3-MAX(0,c25.11-(c3a.2+c4.59)))</p>	<p>The calculation of the Annual Allowance Charge does not consider the Scottish Intermediate rate and, as a result, some customers will be charged at a rate higher than their marginal rate. Please see HS345 working sheet for the correct calculation.</p> <p>An example is : Employment £41,500; Amount in excess of the Annual Pension Allowance £5500. The customer has £1930 of the Intermediate rate available but the calculator is charging all the Pension charge at 41%, thus overcharging by £386.</p>	<p>To add an amount for tax paid in box AIL11 to reduce the pension charge to the expected amount. If you use this workaround please put details of how you arrived at the calculation in the 'Any other information' box on the SA100.</p>	<p>Planned fix for 2019- 20.</p>

34	SA105 SA106	UKP2 F4, F5	PRO20.1 PRO45 FOR14.1 FOR24.2	This is identifiable when PRO20.1 = Y and PRO45 > 0 Also when FOR14.1 = Y and FOR24.2 >0	Customers claiming the Property Allowance should not also claim relief on unused Residential Finance Costs brought forward from 2017-18. However at present customers can complete both PRO20.1 and PRO45 or FOR14.1 and FOR24.2, and so will have property income reduced by up to £1000 and also obtain relief on the finance costs brought forward.	If claiming the Property Allowance in 18/19 and have unused Residential Finance costs from the previous year, ie 2017/18, you cannot bring them forward to enter them in boxes PRO45 or FOR24.2. Neither can you carry them forward into any other later year.	Planned fix for 2019- 20.
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Changes

2018/19 v3.0 - 04/10/2019

Changes from 2018/19 v2.0 - 24/05/2019

Changes are in **BOLD** font

Unique ID	Notes
ID31	Mnemonic updated to show an example
ID33	New
ID34	New

2018/19 v2.0 - 24/05/2019

Changes from 2018/19 v1.0 - 06/03/2018

Unique ID	Notes
ID31	Updated Mnemonic, Issue and Workaround columns.
ID32	New

2018/19 v1.0 - 06/03/18

Changes from v3.0 - 2017/18

Unique ID	Notes
ID30	New special : As exclusion 65 has been recategorised as a special
ID31	New special - Still under consideration