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 17 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	Residency: SA109 disregarded income not in calculation SA100	Residency: RR1 disregarded income not in calculation TR3	Residency: NRD1 disregarded income not in calculation INC17	For a non-UK resident (NRD1=Y) the s811 calculation is applied (limit on liability to income tax of non-UK residents) but the type of income disregarded by virtue of s825 and s826 ITA 2007 is entered in box 17 'Other taxable income, box 17 includes different types of income, not just those included in s825 and s826 and it is not included in stage 91. As a result the calculation may identify the incorrect lower amount for s811 non-UK resident calculation.	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 and s826 (e.g. patent/royalty payments, and distributions from unauthorised unit trusts etc.), is entered in box 17, it wont be included as disregarded income in the S811 calculation at stage 91. So if the customer is non-UK resident, the s811 calculation applies, and they have disregarded income entered in box 17 the calculation of tax due may be incorrect	In these circumstances a paper return should be filed together with your S811 calculation (working sheet in HS300).	-

48	Total Profit SA103S, SA103F, SA103L, SA104S, SA104F; minus NIC adjustments SA103F, SA103L, SA104S, SA104F Non-UK Resident SA109	Total Profit SES2, SEF4, LU4, SP1, FP1; minus NIC adjustments SEF5, LU4, SP2, FP2; Non-UK Resident RR1.	Total Profit SSE31, FSE76, LUN52, SPS20, FPS20 minus NIC adjustments FSE102, LUN65, SPS27, FPS27, Non-UK Resident NRD1	For a non-UK resident whose profits after adjustments are chargeable in the UK and above the Class 4 lower profit limit (£8,060) the calculation at stage 16 sets c16.13 to c16.31 to nil and will not calculate Class 4 even if the Class 4 exemption boxes are not ticked.	The SA calculator is incorrectly automatically exempting any customers from Class 4 if they have indicated that they are Non-UK Resident (by ticking box NRD1) even if they haven't claimed the exemption by ticking the relevant box to state that they are exempt from Class 4. This is because boxes c16.13 to c16.31 are set to zero. Where the profit chargeable in the UK would have been above the Class 4 NIC_LEL at c16.13 the result is the customer will not have Class 4 in the calculation.	In these circumstances a paper return should be filed.	Planned fix for 17/18
49	SA108	CG1	CGT18	At the start of stage 18 the If statement for calculating Capital Gains Tax (CGT) should include reference to CGT18. As a result, if the CGT calculation is not triggered for the specified reasons but there is liability to CGT on attributed gains (box CGT18) is not being included in the calculation.	At the start of stage 18 the If statement "If boxes ((CGT6 + CGT17 + CGT26 + CGT34) minus (CGT7 + CGT19 + CGT27 + CGT35) + CGT9 + CGT52 is greater than zero) or (box CGT51 is not zero or null) Calculate c18.1 to c18.58" for calculating CGT should include reference to CGT18. Where a customer has an attributed gain on which personal losses cannot be offset (CGT18) but no other capital gains to implement the CGT calculation, this condition is not satisfied and the Capital Gains calculation to include the attributed gain is not completed.	In these circumstances a paper return should be filed.	Planned fix for 17/18

50	Non-savings income: various Gains from life policies income: SA101 SA106	Non-savings income: various Gains from life policies income: AI1 F6	Non-savings income: various Gains from life policies income: AOI4 FOR43 FOR45	If Non-savings income (c1.57) is less than allowances and deductions (c5.1) + Savings Starting Rate Band (usually PA £11,000 + SR_band £5,000 = £16,000). AND Non-savings + savings income as gains from life policies (c1.57 + c3.18) more than extended basic rate band (c5.2 usually £32,000) before allowances and deductions deducted. Then SSR not in calculation up to maximum of £5,000. AND Basic rate band is being extended up to maximum of £5,000.	The calculation for the Savings Starting Rate Band SSR for savings income at stage 6 expects the amount at c6.1 and c6.35 for non-savings income to have had all allowances and deductions (usually PA £11,000) from c5.1 deducted in stage 5. Where some of the PA is set against savings or dividend income the SSR available for savings income at c6.46 will be incorrect. Examples would be a customer with a lump sum excess of £15,000 and savings interest of £40,000 who should have SSR of £1,000 but it will be incorrectly calculated as £0. In addition the basic rate band is incorrectly extended by £5,000 so income is taxed at BR rather than HR.	In these circumstances a paper return should be filed.	Planned fix for 17/18

51	Non-savings income: various Savings income: SA100 SA101 SA104S SA104F SA106 SA107	Non-savings income: various Savings income: TR3 AI1 SP2 FP2 FP4 F3 T2	Non-savings income: various Savings income: INC1 INC2 INC3 AOI6 AOI8 AOI13 SPS28 FPS35 FPS73 FOR4 TRU4 TRU8 TRU11 TRU14 TRU17	If Non-savings income (c1.57) less than allowances and deductions (c5.1) + SR_Band (usually PA £11,000 + £5,000 = £16,000). AND Non-savings + savings income (c1.57 + c2.19) more than extended basic rate band (c5.2 usually £32,000). Then SR_band not in calculation up to maximum of £5,000.	The calculation for the Savings Starting Rate Band SSR for savings income at stage 6 expects the amount at c6.1 for non-savings income to have had all allowances and deductions (usually PA £11,000) from c5.1 deducted in stage 5. Where some of the PA is set against savings or dividend income the SSR available for savings income at c6.12 will be incorrect. Examples would be a customer with pension of £12,000 and savings interest of £20,001 who should have SSR of £4,000 but it will be incorrectly calculated as £3,999. If savings interest were £23,999 then SSR incorrectly calculated as £1.	In these circumstances a paper return should be filed.	Planned fix for 17/18

52	Dividend income: SA100 SA101 SA104F SA106 SA107	Dividend income: TR3 Ai1 FP4 F3 T1 T2	Dividend income: INC4 INC5 INC6 AOI12 AOI13 FPS70 FOR6 FOR11 TRU5 TRU9 TRU12 TRU18	If Additional rate taxpayer (c3.21 more than (AHR_band (£150,000)) with dividend income (c3.15 more than £5,000 dividend allowance) AND Non-savings + savings income (c1.57 + c2.19) is less than extended basic rate band (c5.2) (usually £32,000). Then the dividend income is pushed up into the additional rate by the amount of the £5,000 dividend allowance.	For customers liable to additional rate tax and dividend income in excess of Dividend Allowance and takes up all of HR_band (usually £32,001 - £118,000), stage 6 of the tax calculation incorrectly pushes dividend income in excess of the dividend allowance into the additional rate band from the higher rate band. An example would be employment income £11,000 and dividends £140,000. Employment £11,000 x 20%, Dividends £5,000 x 0%, £16,000 x 7.5% & (incorrectly) £113,000 x 32.5% & £6,000 x 38.1% when should be £118,000 x 32.5% and £1,000 x 38.1%.	Those customers affected by this issue should file a paper return.	Planned fix for 17/18

53	SA103L	LU1	LUN9 LUN10	Lloyds Underwriters who complete LUN9 and LUN10 for 'other dividends and distributions from UK companies' and 'tax credits on all other dividends and qualifying distributions from UK companies' will see amount in SA302 calculation but it is not deducted from income tax due.	LUN9 and LUN10 are calculated at stage 10 and for previous years this was deducted from the amount at stage 12. For 2016-17 this is incorrectly no longer deducted from c12.1. As a result, the amount is shown in the SA302 calculation but it is not included in the calculation at stage 12 and is not deducted from income tax due.	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 redemption of bonus shares or securities at AOR9 not in calculation	The figure in Box AOR9 is not included in the calculation from stage 23 because the amount from AOR9 is no longer transferred to c9.29 and, as a result, relief will not be given.	In these circumstances a paper return should be filed.	Fixed for 17/18

55	Lump sum: SA101 Gains from life policies income: SA101 SA106	Lump sum: Ai2 Gains from life policies income: Ai1 F6	Lump sum: ASE5 Gains from life policies income: AOI4 FOR43 FOR45	If Lump sum income (c1.58) is more than allowances and deductions (c5.1) AND Non-savings and savings income is nil (c1.57 + c2.19 = £0) but Dividend income (c3.15) is more than extended basic rate band (c5.2). Then lump sum income (c1.58) in excess of allowances and deductions (c5.1) of up to £5,000 will be taxed at BR_rate rather than HR_rate.	The calculation of Dividend income at stage 6 allocates dividends to nil rate and basic rate up to the extended basic rate band (usually £32,000). Where there is an amount for redundancy, other lump sums and compensation payments above the £30,000 exemption that is more than the allowances and deductions it incorrectly allocates the income in excess of allowances and deductions (usually PA £11,000) to the basic rate band. Examples would be a customer with a lump sum excess of £12,000 and dividends of £40,000 would have BR incorrectly extended by £1,000 so £1,000 income is taxed at BR rather than HR.	In these circumstances a paper return should be filed.	Fixed for 17/18

56	Savings income: SA100 SA101 SA104S SA104F SA106 SA107	Savings income: TR3 AI1 SP2 FP2 FP4 F3 T2	Savings income: INC1 INC2 INC3 AOI6 AOI8 AOI13 SPS28 FPS35 FPS73 FOR4 TRU4 TRU8 TRU11 TRU14 TRU17	Where customer has Savings income (c2.19) of more than PSA_HR £500 AND Customer has income in additional rate band (c3.21 > (AHR_band (£150,000)) but, after deducting allowances and deductions (c5.1) or extending the basic rate band (c4.59>0), is liable at Higher Rate (c4.78 =£0) the Personal Savings Allowance of £500 is not allocated.	In stage 5 it does not correctly calculate the amount of Personal Savings Allowance where the customer is liable to additional rate tax but, after allowances and deductions (note there will be no PA), the customer is liable at higher rate. As a HR taxpayer the customer is entitled to PSA of £500 but in these circumstances the PSA is incorrectly calculated as £0. An example would be a customer with total income of £174,146 minus income tax relief £13,154 = income on which tax is due £160,992. Tax at additional rate would be due but where the basic rate limit is increased by £13,750 to £45,750 there is no additional rate liability. PSA _HR of £500 is due but incorrectly not given.	In these circumstances a paper return should be filed.	Fixed for 17/18

57	Residency: SA109 Dividend income: SA100 SA101 SA104F SA106 SA108	Residency: RR1 Dividend income: TR3 Ai1 FP4 F3 T1 T3	Residency: NRD1 Dividend income: INC4 INC5 INC6 AOI12 AOI13 FPS70 FOR6 FOR11 TRU5 TRU9 TRU12 TRU18	A non-UK resident (NRD1 = Y) will not receive dividend tax credit as part of s811 calculation to identify maximum tax payable. The amount used in the calculation may be incorrect. If the completion of HS300ws, which should include the disregarded dividend income and tax credit, indicates that the amount at A26 is less than the amount in SA110 Notes A328 but the calculation is using a larger amount a paper return should be filed.	A non resident is generally liable to UK tax on all of their UK income but Section 811 ITA 2007 limits the amount of UK tax they pay on certain types of UK income (referred to as 'disregarded income') Non-UK residents will not receive tax credits on UK dividends when the disregarded income calculation is used. Legislation at s399 ITTOIA 2005 provides that they should. As a result the calculation may not identify the correct tax due	In these circumstances a paper return should be filed together with your S811 calculation (working sheet in HS300).	Fixed for 17/18

HM Revenue & Customs

Changes Log

v3.0 11/04/17

Changes from v2.0 to v3.0 - 17/03/17

Unique ID - 2016/17	Notes
ID47	updated
ID48	updated
ID49	updated
ID50	updated
ID51	updated
ID52	updated
ID53	updated
ID54	updated
ID55	New entry
ID56	New entry
ID57	New entry

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