

Self Assessment Individual Exclusions for online filing - 2019/20

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.
4. Exclusions have been separated into two categories. The above points apply equally for both categories. Category 1 lists the System related Exclusions that have been in place for several tax years and will require significant system and CESA alterations to be removed. Category 2 lists the "live" Exclusions that are active during the relevant tax year but are reviewed by HMRC and a future fix is being considered.

Please note the changes list is on page 8 of the document

| Category 1 - System Related Exclusions : 10 | | | | | | | |
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| 1 | All | All | All | Where it is considered necessary to file a return before the end of the tax year (e.g. before 6 April 2021 for a 2019/20 return). | For information | Early submission of Return information. | - |
| 2 | SA102MP, SA102MLA, SA102MSP, SA102WAM | All | All | It is not possible to submit a return containing any of these schedules online. | For information | N/A | - |
| 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 | - | - |
| 6 | All | All | All | 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 | Online Amendment window | - |
| 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. | - | - |
| 36 | SA105 | UKP2 | PRO42, FSE78, SPS22, FPS22 | All of the amount in boxes FSE78, PS22, FPS22, and PRO42, will be restricted to the greater of £50,000 or 25% of the individual's adjusted total income. However, if part or all of the losses represent business premises renovation allowance BPPA from years to 2016-17 that has been carried forward then that amount should not be restricted. Because the BPPA boxes FSES4, SPS15, FPS15 and PRO33 have been removed from the Return it is not possible to indicate if any of the loss brought forward in FSE78, PS22, FPS22, and PRO42 relates to BPPA. It has now been confirmed that this Exclusion is not required as 1. a loss brought forward used against the year's profits is not subject to the limit, so if it contains BPPA the BPPA amount is not limited, and 2. a loss carried forward to be used against general income in 2018-19 cannot contain BPPA. | The Exclusion is not required but is retained for Software Developers who have already implemented the change into their products - in these circumstances a paper return can still be filed. | 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 BPPAs. BPPA ended on 5th April 17 but losses up to 2016-17 carried forward to later years affects 2017-18 onwards. | - |
| 46 | SA103L, SA103S, SA103F, SA104S, SA104F, SA110 | TC1 | CAL4.1 pseudo Class 2 box pseudo Class 1 box | The Reg100 Class 4 calculation uses Class 2 max amount of 53 x £3.00 (£159.00), and where they are a Share Fisherman the amount should be 53 x £3.65 (£193.45). As a result the Class 4 amount may be less than it should be by £34.45. A very small number of customers are expected to be affected by this. | In these circumstances a paper return should be filed. | 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. | - |

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| 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 | <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 and s826 (e.g. patent/royalty payments, and distributions from unauthorised unit trusts etc.), is entered in box 17, it will not 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.</p> <p>An example would be Other income (INC17) £13,000 - all for patent paid to customer. NRD1 = Y. Tax calculated as £13,000 x 20% = £2,600. But this is disregarded income and the £13,000 should be excluded from the calculation so income tax due = £0.00 and customer is £2,600 overpaid. A fix would require a change to the Return and calculation e.g. new box 'INC17a' to show disregarded income in INC17. This will be considered. The amount of any overpayment will depend on the amount of the disregarded income. The estimated number of customers affected is 3452.</p> | In these circumstances a paper return should be filed together with your s811 calculation (working sheet in HS300) | <p>Non-UK residents completing Return box INC17 which contains an element of 'disregarded income' will not have that income identified in the calculation as disregarded income and it is being taxed.</p> <p>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.</p> <p>As a result the calculation may identify the incorrect lower amount for s811 non-UK resident calculation. This is identifiable where NRD1 = 'Y' and INC17 > 0 and INC21 NOT NULL and notes state that INC17 includes an element of disregarded income</p> | |
| 62 | Trust income SA107 | T2 | TRU18 | <p>Where dividends are received in an estate before 6 April 2016 but the income is not paid over to the beneficiary until after that date, they will receive a non- payable tax credit of 7.5%. Trusts with an accounts period covering pre 6 April 2016 that have had dividend income will not have the tax credit set against income tax in the calculation.</p> <p>A customer will not receive a tax credit if they:</p> <ul style="list-style-type: none"> • have an accounts period for their Trusts income that starts before 6 April 2016 or estate received dividends before 6 April 2016 but income paid to beneficiary after that date and • received dividend income prior to 6 April 2016 and have a non-repayable tax credit and <p>• they want the SA tax calculation to set that tax credit against other income. This Exclusion has been reinstated and retained as we understand that the dividend for a Trust received before 6 April 2016 may be paid beyond 5 April 2018 The estimated number of customers affected is reducing each year and is estimated to be less than 100.</p> | In these circumstances a paper return should be filed | <p>The SA107 Trusts page Notes advise that "If any dividend income is received by the estate before 6 April 2016, but isn't paid until after 5 April 2017, a 7.5% tax credit against any tax is due on these dividends. The 7.5% tax credit is not repayable in the event that there is no tax liability for the year.</p> <p>Make a note of the amount(s) of any dividend income that was received by the estate before 6 April 2016, but not paid to you until after 5 April 2017, in box 26, Any other information."</p> <p>If the tax credit can be set against tax due this is not being given in the calculation.</p> | |
| 100 | SA101 SA108 | Ai2 | AOR2 | <p>Based on S1 TMA care and management the SA returns and the calculator automatically allocate to the taxpayer their personal allowance. However a taxpayer may wish to disclaim their Personal Allowance. For example, in order to claim income tax relief on EIS subscriptions so that they can claim Capital Gains Tax (CGT) relief. If the taxpayer doesn't want to claim their personal allowance a specific claim not to claim it must be made. HMRC is aware of 4 affected customer cases.</p> | In these circumstances a paper return should be filed. Please make a note on box19 of page TR7. | We are unable to advise of criteria for identifying customers who do not want to claim Personal Allowance because it is not claimed on the Return and it is given automatically if it is due. It is expected that anyone who does not want to claim PA will contact HMRC. However, we have created this Exclusion so you can advise any customer that contacts you that they can file a paper Return and quote the Exclusion number 100. | |

Category 2 - "Live" Exclusions : 20

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| 4 | SA103L | LU1 | LUN2 | Customers can not 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 S1278, Newcastle Upon Tyne, NE98 1ZZ for advice. | | |
| 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. | Review Special ID22 for a workaround where there is no likelihood of the notional tax being refunded. | | |
| 18 | SA110 | TC2 | CAL14 | Where there is an entry in CAL14 but there is no entry in AOI14 or AIL23 or LUN28 or FSE71 or FSE72 or FPS11 or SP511, 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. | | **No longer applicable** |
| 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. | | |
| 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. It is estimated that less than 10 customers will be affected. | 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. It is estimated that less than 10 customers will be affected. | In these circumstances a paper return should be filed. | | |
| 34 | SA103F SA104S SA104F | SEF4 SP1 FP1 | FSE72 SPS11 FPS11 | 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 YYYY-YY' 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. | 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. | |

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| 57 | Residency: SA109 Dividend income: SA107 | Residency: RR1 Dividend income: T1 | Residency: NRD1 Dividend income: TRU5, 9, & 12 | <p>A non-UK 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'). UK dividend income is disregarded income.</p> <p>To apply s811 ITA the total tax liability is calculated following the steps at s23 ITA and then the limit on the total liability of 'Amount A' (tax withheld from disregarded income) + 'Amount B' (tax calculated on non-disregarded income) is calculated and the lesser amount is applied.</p> <p>The calculator correctly allows the tax treated as paid for INC4 dividends from UK companies, INC5 other dividends, AOI13 for Bonus issues of securities and redeemable shares (but not Loan write-offs), FP570 partnership dividend income, TRU5, TRU9, and TRU12 Trust dividend income for the purposes of the s23 ITA calculation, but it does not allow the tax treated as paid for TRU5, TRU9 and TRU12 Trust dividend income in the s811 ITA calculation per s399 ITTOIA. All the s399 ITA 7.5% tax treated as paid is not therefore in the calculation for the s23 limit.</p> <p>This will affect non-UK resident customers where the introduction of the tax treated as paid to the s811 calculation reduces that existing amount where it is already more beneficial or s811 is now more beneficial than s23.</p> <p>An example is a non-UK resident customer NRD1 = Y, Interest INC2 £200, Dividends INC4 £550, INCS £27,300, Other Income INC17 £1,648 (tax deducted INC19 £150), Employment EMP1 £2,050, Property profit PRO40 £15,400, Finance costs PRO44 £1,200, net Trust non-savings TRU3 £6,000, net Trust savings TRU4 £400, and net Trust dividend TRU5 £6,475. The current calculator gives a final liability of £2904.60 after the tax deducted at source is deducted off the s811 amount due of £5,179.60. It does not take into account the £525 s399 7.5% tax treated as paid in addition to the tax deducted from the disregarded income as part of the s811 Amount 1 calculation to identify maximum tax payable. With this addition the s811 amount due is £5704.60 and after the deduction of £2275.00 tax deducted at source this gives a final tax due amount of £3429.60.</p> <p>Maximum amount underpaid by customers affected (TRU5 + TRU9 + TRU12) x 7.5% (non-repayable). The estimated number of customers affected is to be confirmed.</p> | The return can be filed online where the workaround can be followed or a paper return should be filed together with your s811 calculation (worksheet in HS300) | <p>The rule in ITTOIA 2005, s399, whereby a non-UK resident is treated as having paid (non-repayable) tax at the dividend ordinary rate on the amount or value of the dividend, is retained for 2016-17 onwards, but without the grossing up of the dividend by reference to the dividend ordinary rate. Note that this only applies to dividends received by non-UK residents.</p> <p>A non-UK resident (NRD1 = Y) with 'other dividend' income TRU5 + TRU9 + TRU12 should have the s399 7.5% tax in addition to the tax deducted from the disregarded income as part of the s811 Amount A calculation to identify maximum tax payable. It is correctly included in the amount of 7.5% tax treated as paid on dividends from UK companies (not repayable).</p> <p>If the completion of HS300ws, which should include the s399 tax credit, indicates that the amount at A26 in the HS300ws is increased the liability will be the lesser of that increased amount and amount in SA110 Notes A328 and a paper return should be filed.</p> <p>These are identifiable where the 'non-resident' calculation is the lower amount and the amount of 7.5% tax on income excluded from this calculation on the TRU5 + TRU9 + TRU12 dividends would increase the 'non-resident' calculation.</p> <p style="text-align: center;">NRD1 = Y AND TRU5 + TRU9 + TRU12 > 0 AND c8.26 > 0 AND c12.1 > 0 AND c12.23 < c12.22</p> | Planned fix for 2020/21 |
| 105 | SA Return | Marriage Allowance | Not claimed on the return | <p>For most customers MAT_IN is retained and the SA tax calculator correctly re-allocates reliefs and allowances to be able to do so.</p> <p>Customer who have savings income in the savings starter rate and where there is £0 in the PSA savings nil band and no allowances required by the savings income will not have their MAT_IN retained. The calculator does not consider the savings income in the savings starter rate, that there is £0 in the Personal Savings Allowance nil band, and that no allowances are required by the savings income.</p> <p>An example is a customer with MAT_IN, Employment (EMP1) £8,500, Savings (INC1) £2,000, Dividends (INC4) £39,001. The calculator incorrectly identifies that there will be £500 PSA HR and £2,000 allowances for savings. It will only affect those where the savings income is all in the savings starting rate, there is dividend income and the income after allowances is in the range of £37,001 - £37,500. At £37,501+ MAT_IN is not due. The number of customers affected is tbc.</p> | In these circumstances a paper return should be filed | <p>This will affect customers who have received the Marriage Allowance Transfer but it has been removed from the calculation where it would be more beneficial to retain MAT_IN in preference to the beneficial ordering of allowances to reduce liability at higher rate.</p> <p>This can be identified where:</p> <p style="text-align: center;">MAT_IN = Y AND c4.76a = 0 AND (c4.76b = 0 and c4.76b1 = 1 and c4.74 <= (£37,500 + c4.75)) AND c9.20 = 0</p> | Planned for 2020/21 |

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| 110 | SA100 SA106 SA109 | TR3 F3 | INC6 FOR4 FOR6 FOR11 | <p>S832 ITTOIA 05 defers the tax charge on the relevant foreign income (RFI) from the year the income arises to the tax year the income is remitted. Once that RFI is remitted to the UK it should be taxed as non-savings income.</p> <p>If the Remittance basis applied for foreign dividends in an earlier year and they are remitted to the UK in a later year where the arising basis applies the SA109 Notes advises to include the FOR6 amount in box FOR4. Any savings income that is RFI will also, by default, be entered in box FOR4. There is no Return box to enter the RFI income other than the boxes FOR4, FOR6, FOR11, and FOR13 where the non-RFI income would be entered. Where the 0% Savings Starting Rate and/or Savings nil rate and/or Dividend nil rate apply and there is no other savings income or dividend income taking up the 0% bands the customer will incorrectly have the RFI income taxed at 0%. It will also affect Scottish customers who should have the RFI income taxed at Scottish rates rather than UK savings or dividend rates of tax.</p> <p>From 2008 foreign income generated from a transfer of assets abroad would be taxed if the individual self-assessed on the arising basis. If they claimed the remittance basis, the foreign income would not be taxed unless remitted to the UK. The 'ring fenced' foreign income is entered in FOR11 and FOR13 (see HS262). FOR13 should not be used for the RFI income.</p> <p>An example would be a Scottish customer with Employment income EMP1 £6,000; Foreign interest FOR4 £12,600; Foreign Dividends FOR6 £8,250; NRD30 = Y. Tax due will be shown to be £488.75 with the full Savings Starter rate (£5,000 x 0%), Personal Savings Allowance (£1,000 x 0%) and Dividend Allowance (£2,000 x 0%) being given. The correct amount of tax due is £2,868.57, as after the deduction of the Personal Allowance of £12,500, the remaining £14,350 will be taxed at the Scottish Starter, Basic and Intermediate rates. This highlights that in these instances Scottish customers who have no or little non-savings income may still be taxed at the Scottish rates rather than UK ones.</p> <p>In a related issue, s830 (4) (i) ITTOIA 05 remittance basis customers with dividend income declared at box FOR11 to have this RFI taxed as non-savings income. This is not being done and the customer will incorrectly receive the benefit of the Dividend Allowance and the dividend tax rates. An example would be an rUK customer with Employment income EMP1 £8,900; Dividend income received by a person abroad FOR11 £6,700; NRD28 = Y. The tax due will be shown to be £2132.50 with the £2,000 0% Dividend Allowance being given and the remaining £4,700 dividend income being taxed at 7.5%. The correct result is for all the £15,600 to be taxed at the non-savings 20% rate, giving a liability of £3120.00. This will affect both rUK and Scottish customers.</p> <p>Number of customers affected is estimated to be 1000</p> | In these circumstances a paper return should be filed | <p>WHERE FOR4 > 0 AND NRD28 = Y in a previous year AND NRD28 = N AND (c6.14 + c6.17) > (c6.11 minus RFI amount in FOR4) OR RFI amount in FOR6 and FOR11 > 0 OR c3a.1 = 2 and RFI amount in FOR4, FOR6 and FOR11 > 0 AND c5.86 > 0</p> <p>OR</p> <p>WHERE FOR11 > 0 AND NRD28 = Y AND c5.86 > 0</p> | Planned fix for 2020/21 |
| 113 | SA101 SA106 SA107 | AI1 F6 T1 T2 | AOI4 FOR43 TRU2 TRU19 | <p>"Top slicing relief" can reduce tax on a CEG by allowing the bondholder to spread the investment gains over the number of years the bond has been held. It is available to non-taxpayers, starting rate taxpayers, savings nil rate or basic rate taxpayers who, after adding chargeable event gains to their income, become higher rate taxpayers. Customers who have income from the estate of a deceased person at boxes 2 (Total payments from settlor-interested trusts) or box 19 (Non-savings income taxed at non-repayable basic rate) on the SA107 Trust schedule, will not have their Top Slicing Relief calculated correctly.</p> <p>An example is a rUK customer with Employment income (EMP1) £15,000, Interest (INC2) £3,600, UK Dividends (INC4) £500, Chargeable event gains (AOI4) £24,428 over 10 years (AOI5), Net non-savings income (TRU16) £2443, net savings income (TRU17) £375, net Dividend income (TRU18) £4323, and net non-savings income taxed at non-repayable basic rate (TRU19) £1024. Currently the SA calculator gives Top Slicing Relief of £344.40 using only £18,053 as non-savings income. £1280 should be added to this for the grossed up amount of income from within TRU19. This then identifies the correct total taxable income figure for the year as £19,333 and results in Top Slicing Relief of £600.40. The numbers of customers affected is to be confirmed.</p> | In these circumstances a paper return should be filed | <p>When an individual has a chargeable event gain CEG in a year, top slicing relief is applied to the gain. Top slicing relief requires two calculations (paraphrased from steps 1 to 3 in s536 ITTOIA 2005):</p> <p>1) The individual's liability to income tax on chargeable event gains arising in the year</p> <p>2) The individual's relieved liability on the annual equivalent (gain divided by the number of years the policy was held (n)). The result is multiplied by n.</p> <p>Top slicing relief is the difference between the two resulting figures.</p> <p>This is identifiable: WHEN FOR43 + AOI4 + AOI6 + AOI8 > 0 AND c9.3 > E0 AND c3.19 + c3.20 > E0 AND c17.38 > 0</p> | Planned fix for 2020/21 |

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| 114 | SA100 SA104F SA107 SA109 | TR3 FP4 T1 RR1 | INC4 INC5 FPS70 TRU5 TRU9 TRU12 NRD1 | <p>Under s59A TMA 1970 customers are required to make Payments on Account when they have been assessed for tax in the preceding year, and they are calculated by reference to 'a relevant amount', which is usually the amount by which the previous year's income tax assessed exceeds the amount of any income tax deducted at source. S59A(8) then specifies that tax deducted at source includes any credit on dividends as well as income tax deducted or treated as deducted from any income, or PAYE tax deducted at source. Under s399 ITTOIA 2005 non-resident customers who have UK dividend income will be treated as having paid UK income tax at the ordinary dividend rate, and so should have their UK dividend income taken into account when the Payment on Account calculation is done. Currently the calculator will not do this.</p> <p>An example is a non-resident (NRD1 = Y) claiming PA at NRD15, with UK dividends (INC4) £275,000, Employment (EMP1) £8,424, Partnership profit (FPS20) £494. The total tax due for 2019/20 is shown as £1783.60 and the 2020/21 Payments on Account are then shown to be £891.79 each as 50% of the total tax due. However, because the £20,625 7.5% tax treated as paid on the UK dividends is clearly more than 80% of the tax due then no Payments on Account should be due. When this return is submitted this will not currently be picked up as the tax treated as paid is not being factored in to the requirements for the Payment on Account calculation. The numbers of customers affected is to be confirmed.</p> | In these circumstances a paper return should be filed | <p>This is identifiable when</p> <p>NRD1 = Y AND c10.5 > 0 AND c13.11 > 1000 AND c13.11 < d_13_12 x 20% AND CAL10 = 0 (not ticked)</p> <p>d_13_12 = c9.25 + c9.28 + c9.31b + c12.1 + c12.2 + c12.8 + c12.9 + c12.10 + c12.11 minus NRD36</p> | Planned fix for 2020/21 |
| 115 | SA101 SA106 SA107 | A11 F6 T1 T2 | AOI4 FOR43 FOR45 TRU2 TRU19 | <p>Customers who have a total income over £150,000 and within that have non-savings and savings income of less than their allowances, will not have those allowances allocated in the most beneficial way to them if they also have income requiring entries at AOI4, FOR43, FOR45, TRU2 and TRU19. An example would be an rUK customer with Interest (INC2) £3,250, Property Income (PRO40) £2,750, a UK Life Assurance Gain (AOI4) of £153,000 over 1 year, and also claiming Qualifying Loan interest payments (AOR5) £6,000. Due to an error in the formula at c5.48 the calculator will currently allocate the £6,000 allowances to the Property Income and Life Gain, thereby incorrectly allowing a reduced notional tax value of £30,000 rather than £30,600, leaving tax due of £22,850 rather than £22,250.</p> <p>The numbers affected are to be confirmed.</p> | In these circumstances a paper return should be filed | <p>This can be identified when</p> <p>c4.74 > c5.2a + HR_band (£112,500) AND c5.1 > 0 AND c5.78 > 0 AND d_5_48 < c5.48 AND c5.86 >= c3.17 AND (c3.17 x 20%) < c9.25 AND c9.43 > 0</p> <p>d_5_48 = larger of 0 and (lower of (c5.1 minus (c5.3a + c5.4 + c5.4a + c5.5 + c5.6 + c5.16 + c5.21 + c5.20)) and c5.34)</p> | Planned fix for 2020/21 |
| 116 | SA101 SA106 | A11 F6 | AOI4 AOI6 AOI8 FOR43 | <p>Top Slicing Relief (TSR) was designed to mitigate the impact of a life insurance policy gain, which accrues over a number of years but is taxed in one year. This can leave customers subject to a higher rate of tax as a result of that gain being included in their total income. An added consequence of such a gain is that some customers may pay an increased amount of tax because they have lost their entitlement to some or all of their Personal Allowance. The calculation for TSR involves calculating the tax liability on an 'annual equivalent' of the gain, eg 1/10th of a gain held for 10 years. If for the year of the gain the personal allowance is reduced or absent, that reduced personal allowance is retained in the TSR calculation. The new Budget measure announced on 11 March 2020 allows such reduced personal allowances to be recalculated. Although effective from 11 March 2020 it is by concession going to apply to all gains arising in the 2019/20 tax year.</p> <p>An example would be an rUK customer with dividends (INC4) £3590, State Pension (INC8) £8400, other Pension (INC11) £24,020, and a Gain on a life insurance policy (AOI4) £110,000 over 10 years (AOI5). The Gain results in the customer both paying tax at the higher rate and losing their personal allowance. The TSR amount is calculated to be £3582 due to the personal allowance not being given when the individual's relieved liability for the year is calculated as per s535 Part 4 Chapter 9 ITTOIA 2005. This result is not in line with the TSR policy intent of providing relief where inclusion of the CEG in total income results in the taxpayer being subject to a higher rate of tax. When the personal allowance is reinstated fully for the relieved liability for the year calculation the TSR amount is increased to £21602 and this means that the tax due on the gain, ie the total liability on the gain less TSR, is nil.</p> <p>The number of customers estimated to be affected is tbc.</p> | In these circumstances a paper return should be filed | <p>This can be identified when</p> <p>AOI4 + AOI6 + AOI8 + FOR43 > 0 And AOI5 or AOI7 or AOI9 or FOR44 > 1 And c4.64 < P_A And d_17_38_2 > 0 And d_17_38_3 < BR_band</p> <p>d_17_38_3 = larger of 0 (zero) and ((c17.22a + c17.22c + c17.22f) minus d_17_38_2) d_17_38_2 = larger of 0 (zero) and (d_17_38_1 minus c17.7) d_17_38_1 = larger of 0 (zero) and (d_4_70 minus c4.63b) d_4_70 = d_4_47 + c4.48 + c4.49 + c4.51 + c4.54 + d_4_69 d_4_69 = larger of 0 (zero) and (d_4_67 minus c4.68) d_4_67 = d_4_64 + c4.65 + c4.66 d_4_64 = d_14_6 d_14_6 = d_14_3 x 50% d_14_3 = larger of 0 (zero) and (d_14_1 minus c14.2) d_14_1 = d_4_63 d_4_63 = larger of 0 (zero) and (d_4_55 minus c4.62) d_4_55 = larger of 0 (zero) and (c3.23 minus (d_4_47 + c4.48 + c4.49 + c4.51 + c4.54)) d_4_47 = d_4_45 + c4.46 d_4_45 = lower of c4.40 and d_4_44 d_4_44 = larger of d_4_42 and c4.43 d_4_42 = d_4_41 x 25% d_4_41 = larger of 0 (zero) and ((c3.26 + c17.22) minus c17.21)</p> | Planned fix for 2020/21 |

| Unique ID | Schedule | Page | Box | Issue | Workaround | Mnemonic criteria for software developers | Status |
|-----------|----------------|--------------------------|---|--|---|--|-------------------------|
| 117 | SA101 | A14 | AIL10 | <p>Customers will pay a Pensions Savings Charge if in the tax year they exceed their annual allowance for the most that they can save into their pension pot. For more information see HS345. The actual amount of the charge is dependent on how much taxable income the individual has and the amount of their pension saving in excess of the annual allowance. The calculator will calculate the rates of tax that would be charged if their excess pension savings were added to their taxable income. Currently when this calculation is done for a Scottish customer, if they have taxable income above the Intermediate Rate band, they will receive the benefit of an additional £2000 at their Basic Rate, and so reducing the unused amount of High Rate band available.</p> <p>An example would be a Scottish customer with Untaxed Interest (INC2) £1200, UK Dividends (INC4) £3450, State Pension (INC8) £9850, Other Pension £8000, Employment (EMP1) £95,000 and amount in excess of Annual Allowance (AIL10) £75,000. Due to the current formula for box c25,16a the customer will receive an additional amount of £2049 added to the Starter Rate and Basic Rate, which in turn results in an incorrect amount of unused Higher Rate Band, £38,299 rather than £36,250 and increases the amount of the pension charge at the Top Rate. The pension charge is shown as £32,585.05 rather than £32,687.50.</p> <p>The number of customers estimated to be affected by this is 1260.</p> | In these circumstances a paper return should be filed | <p>This can be identified when</p> $c3a.1 = 2$ $\text{And } AIL10 > 0$ $\text{And } c25.16e <= d25.16e$ $\text{where } d25.16e = c25.11 \text{ minus } (c25.10 + c25.16a)$ | Planned fix for 2020/21 |
| 118 | SA108 | CG3 | CGT50 CGT52.1 CGT52.2 | <p>A customer wishing to claim Entrepreneurs Relief (ER) will enter their gains qualifying for ER at CGT50. This includes Non-resident customers disposing of UK property and reporting and paying their Capital Gains Tax through the Non-resident Capital Gains Tax (NRCGT) service where part or all of the gain qualifies for ER. If they do not need to claim a relief for a gain reported in the 'Other property, assets and gains' section and make an entry in CGT20 with a relevant relief code, then the validation warning message will appear – 'If CGT50 + CGT49 is greater than zero then CGT20 must be present.'</p> <p>An example would be a customer declaring an NRCGT gain (CGT52.1) £50,000, NRCGT already paid (NTCGT52.4) £3800 and able to claim ER on the whole gain. However, without an entry at CGT17 or CGT20 then no ER can be shown. If these boxes are completed then the gain is doubled at £100,000 and the customer is charged CGT of £11,840. However on a gain of £50,000 the tax due (after the £12,000 exemption) at the ER rate of 10% is £3800, which he has already paid through the online NRCGT service. Thus nothing is due.</p> <p>The number of customers estimated to be affected by this is 10.</p> | In these circumstances a paper return can be filed, or the workaround followed under Special 36 | <p>This is identifiable when</p> $CGT50 > 0$ $\text{And } CGT20 = N$ | Planned fix for 2020/21 |
| 119 | SA108 | CG2 CG3 | CGT36 CGT49 | <p>A customer wishing to claim Investors' Relief (IR) will enter their gains qualifying for IR at CGT49. They will be instructed within the guidance to enter the gain details in the 'Unlisted shares and securities' section on the SA108, and include the relief code INV at CGT36. If they do not need to claim a relief for a gain reported in the 'Other property, assets and gains' section and make an entry in CGT20 with a relevant claim or election code they will be faced with the validation warning message 'If CGT50 + GCT49 is greater than zero then CGT20 must be present.'</p> <p>The number of customers estimated to be affected by this is 10.</p> | In these circumstances a paper return can be filed, or the workaround followed under Special 37 | <p>This is identifiable when</p> $CGT49 > 0$ $\text{And } CGT20 = N$ | Planned fix for 2020/21 |
| 120 | SA108 SA109 | CG1 CG2 CG3 RR1 | CGT6 CGT17 CGT26 CGT34 CGT52.1 CGT52.2 NRD1 | <p>From 6 April 2015 the Capital Gains Tax (CGT) regime was extended to non-UK residents. Prior to then only UK residents and other certain parties, had been subject to CGT. Those non-UK residents with a UK source of income taxable as income tax with either be taxed under the normal rules following the steps at s23 ITA 2007, or under the rules that limit UK income tax liability at s811 ITA 2007 where the limit on the total liability of 'Amount A' (tax withheld from disregarded income) is added to 'Amount B' (tax calculated on non-disregarded income) and either the s23 or s811 result retained. Further, when any customer resident or non-resident, has CGT to pay, the calculation is based on the amount of the basic rate band available after it's use for other taxable income. This is the taxable income following s23 rather than the non-disregarded income per s811. Currently the SA calculator does this for the s23 result but not the s811 – where it uses the non-disregarded income.</p> <p>An example is a non-resident customer (NRD1 – Y), claiming personal allowance (NRD15 – Y), with Untaxed Interest (INC2) £9870, State Pension (INC8) £8290, Other UK Pension (INC11) £9367, Property profit (PRO40) £10,200, a gain chargeable to Non-resident CGT (CGT52.1) £39850 with tax already paid (CGT52.4) £5013.</p> <p>The correct CGT calculation is to use the normal s23 calculation where £25227 of the basic rate band has been used by non-savings and savings income. There is £12273 available for CG to be charged at 18% and the remaining £15577 at 28%. £6570.70 CGT is due, less the £5013 already paid, leaving £1557.70 CGT due. Because the s811 non-UK resident calculation is retained in preference to s23 in calculating how much of the basic rate band is available to CG, the s811 calculation currently only uses the non-disregarded income that has been taxed at the basic rate. Therefore in this example only £19567 non-disregarded income has used the basic rate band and incorrectly leaving £17933 of the basic rate band left to charge to CGT at 18%. The effect is to charge less at 28% meaning that overall there is £6004.70 due, less the £5013, leaving £991.70 CGT due rather than the correct amount of £1557.70 due.</p> <p>The estimated number of customers affected by this is tbc.</p> | In these circumstances a paper return should be filed | <p>NRD1 = Y</p> <p>and</p> <p>Non-resident calculation is retained</p> <p>and</p> $c18.27 > 0$ <p>and</p> $c91.27 > 0$ | Planned fix for 2020/21 |

| Unique ID | Schedule | Page | Box | Issue | Workaround | Mnemonic criteria for software developers | Status |
|-----------|---|---------|---------|--|---|--|-------------------------|
| 121 | SA100 and various for Savings, Dividends and Non-savings income | Various | Various | <p>A customer who has income within the higher rate band will be affected where their non-savings income is less than their reliefs/allowances, their savings income above the starting rate band, and their dividends income above the dividend allowance. For some customers the calculator is currently setting their allowances against the dividend income where it is more beneficial to set them against the savings income.</p> <p>An example would be a Scottish customer with employment income (EMP1) £10,250, Untaxed interest (INC2) £8,000, UK Dividends (INC4) £37,000 and Qualifying Loan Interest Relief (AORS) £5,000. The employment income uses £10,250 of the total reliefs and allowances with the remaining £7,250 being set against wholly against the dividends. After the Starting rate band and Personal Savings allowance are used this leaves tax due on £2,500 savings x 20% = £500.00. After the £2,000 Dividend Allowance, tax is due on dividends as follows, £27,500 x 7.5% + £250 x 32.5% = £2,143.73. The total tax due is £2643.75. Keeping £10,250 allowances against the employment income, it is though more beneficial for £2,500 of the remaining allowances to be set against the savings, leaving what is left to be covered by the Starting rate band and Personal Savings Allowance. This outweighs the tax then due on the dividends which after the deduction of £4,750 allowances and the Dividend Allowance is £30,000 x 7.5% + £250 x 32.5% = £2331.25 total tax due.</p> <p>The estimated number of customers affected is to be confirmed.</p> | In these circumstances a paper return should be filed | <p>This can be identified when $c5.3 < c5.1$ AND $c5.20 \text{ or } c5.30 > 0$ AND $c5.56.2 < d_5_56_2$</p> <p>$d_5_56_2 = d_5_54a \text{ minus } d_5_55_7$ $d_5_55_7 = \text{lower of (larger of 0 and (d_5_52c minus d_5_55_6)) and (larger of 0 and (c5.37 minus (d_5_55_6b + c5.19 + c5.20c + c5.46)))}$ $d_5_55_6b = \text{larger of 0 and (SR_band minus d_5_55_6a)}$ $d_5_55_6a = \text{larger of 0 and (d_5_54a minus d_5_55_6)}$ $d_5_55_6 = \text{lower of d_5_52c and (larger of 0 and (c5.35 minus (c5.44 + d_5_52h))}$ $d_5_54a = \text{larger of 0 and (c5.35 minus (c5.44 + d_5_52h + d_5_52p + d_5_54))}$ $d_5_54 = \text{larger of 0 and (d_5_52b minus (d_5_52p + d_5_52q))}$ $d_5_52q = \text{larger of 0 and (d_5_52b minus d_5_52p)}$ $d_5_52p = \text{lower of d_5_52o and d_5_52b}$ $d_5_52o = \text{larger of 0 and (d_5_52n minus SR_band)}$ $d_5_52n = \text{larger of 0 and (c5.35 minus (c5.44 + d_5_52h))}$ $d_5_52h = \text{if c5.12 = 0 (zero) and c5.19 + c5.20c > 0 (zero) and (c5.3 + c5.11) minus (c5.1 minus (c5.47 + c5.48 + c5.50 + d_5_52c + c5.52d)) > c5.2a then d_5_52h = lower of (c5.49 + c5.52e) and d_5_52g}$ else $d_5_52h = \text{lower of (larger of 0 and (c5.35 minus c5.44)) and (larger of 0 and (c5.1 minus (c5.47 + c5.48 + c5.50 + d_5_52c + c5.52d))}$ $d_5_52g = \text{lower of (larger of 0 and (c5.1 minus (c5.47 + c5.48 + c5.50 + d_5_52c)) and d_5_52f)}$ $d_5_52f = \text{if c5.43b > 0 (zero) and (c5.5 + c5.20) > 0 (zero) then d_5_52f = larger of 0 and (c5.43a minus c5.44) else d_5_52f = d_5_52e1}$ $d_5_52e1 = \text{if d_5_49 > 0 (zero) then d_5_52e1 = lower of (larger of 0 and (c5.35 minus c5.44)) and (d_5_49 + c5.52e) else d_5_52e1 = lower of (c5.35 minus c5.44) and (c5.1 minus (c5.47 + c5.48))}$ $d_5_52c = \text{lower of (((c5.3 + (c5.11 minus c5.15)) minus d_5_52b) and (d_5_52a minus d_5_52b))}$ $d_5_52b = \text{larger of 0 and (d_5_52a minus c5.30)}$ $d_5_52a = \text{if c5.48b <= BR_band (£37,500) + c4.59 then d_5_52a = 0 (zero) else d_5_52a = larger of 0 and (c5.1 minus (c5.47 + c5.48 + d_5_52))}$ $d_5_52 = d_5_49 + d_5_50 + d_5_51$ $d_5_51 = \text{if c5.3 minus c5.1 < SR_band (£5,000) then d_5_51 = lower of d_5_50_2 and d_5_50b else d_5_51 = lower of d_5_50_2 and d_5_50d}$ $d_5_50_2 = (c5.35 + c5.37) \text{ minus (c5.47 + c5.48 + d_5_49 + d_5_50 + BR_band (£37,500) + c4.59)}$ $d_5_50d = \text{lower of d_5_50c and (larger of 0 and (c5.11 minus c4.79))}$ $d_5_50c = \text{lower of (larger of 0 and ((c5.19 + c5.20) minus c5.50.1)) and (larger of 0 and (c5.1 minus (c5.47 + d_5_49 + d_5_50)))}$ $d_5_50b = \text{lower of c5.50a and (larger of 0 and (c5.1 minus (c5.44 + c5.45 + d_5_49 + d_5_50)))}$ $d_5_50 = \text{lower of (larger of 0 and (c5.1 minus (c5.47 + d_5_49))) and c5.49a}$ $d_5_49 = \text{lower of d_5_48c and (c5.48a + d_5_48d)}$ $d_5_48d = \text{if d_5_48c > (c5.35 minus c5.48a) then d5_48d = larger of 0 and (c5.35 minus c5.48a) else d_5_48d = 0 (zero)}$ $d_5_48c = c5.1 \text{ minus (c5.47 + c5.48 + c5.48a)}$</p> | Planned fix for 2020/21 |

Changes Log

2019-20 v3.0 - 02/07/2020

Changes from 2019-20 v2.0 - 05/06/2020

Updated wording in **BOLD**

| Unique ID - 2019-20 | Notes | Changes |
|---------------------|---------|---------------------------|
| ID115 | Updated | Mnemonic criteria updated |
| ID116 | Updated | Mnemonic criteria updated |
| ID121 | New | New |

2019-20 v2.0 - 05/06/2020

Changes from 2019-20 v1.0 - 31/03/2020

| Unique ID - 2019-20 | Notes | Changes |
|---------------------|---------|---------------------------------|
| ID19 | Removed | Removed as no longer applicable |
| ID105 | Updated | Mnemonic criteria updated |

| | | |
|-------|---------|-------------------------------------|
| ID110 | Updated | Mnemonic criteria updated |
| ID113 | Updated | Mnemonic criteria updated |
| ID114 | Updated | Issue and Mnemonic criteria updated |
| ID115 | Updated | Mnemonic criteria updated |
| ID116 | New | |
| ID117 | New | |
| ID118 | New | |
| ID119 | New | |
| ID120 | New | |

2019-20 v1.0 - 31/03/2020

Changes from 2019-20 v0.1 - 25/02/2020

| Unique ID - 2019-20 | Notes | Changes |
|---------------------|---------|--|
| ID105 | Updated | Example and rates updated to reflect 2019/20 |
| ID113 | New | New |
| ID114 | New | New |
| ID115 | New | New |

2019-20 v0.1 - 25/02/2020

| Unique ID - 2019-20 | Notes | Changes |
|---------------------|---------|--|
| ID12 | Removed | Removed as no longer appropriate |
| ID36 | Updated | Moved to Category 1 System Related Exclusions |
| ID46 | Updated | Rates and amounts updated and moved to Category 1 System Related Exclusions |
| ID47 | Moved | Moved to Category 1 System Related Exclusions |
| ID56 | Removed | Fixed for 2019-20 |
| ID57 | Updated | Issue and Mnemonic criteria updated to reflect the issue now being just with TRU5, TRU9 and TRU12 |
| ID62 | Updated | Th number of customers estimated to be affected has been reduced and the Exclusion moved to Category 1 System Related Exclusions |
| ID81 | Removed | Fixed for 2019-20 |
| ID85 | Removed | Fixed for 2019-20 |
| ID96 | Removed | Fixed for 2019-20 |
| ID98 | Removed | Fixed for 2019-20 |
| ID99 | Removed | Fixed for 2019-20 |
| ID101 | Removed | Fixed for 2019-20 |
| ID102 | Removed | Fixed for 2019-20 |
| ID103 | Removed | Fixed for 2019-20 |
| ID104 | Removed | Fixed for 2019-20 |
| ID105 | Updated | Issue and Mnemonic updated to reflect just the part that is applicable for 2019-20 as had been partially fixed in 2019-20. |
| ID106 | Removed | Fixed for 2019-20 |
| ID107 | Removed | Fixed for 2019-20 |
| ID108 | Removed | Fixed for 2019-20 |
| ID109 | Removed | Not applicable for 2019-20 |
| ID110 | Updated | The examples have been updated to reflect 2019-20 tax rates and the phrase 'The RFI does not qualify for Foreign Tax Credit Relief (FTCR)' has been removed as inaccurate. |
| ID111 | Removed | Fixed for 2019-20 |
| ID112 | Removed | Fixed for 2019-20 |

2018-19 v3.0 - 13/12/2019

| Unique ID - 2018-19 | Notes | Changes |
|---------------------|---------|---|
| ID22 | Updated | The estimated number of customers has been updated |
| ID23 | Updated | The estimated number of customers has been updated |
| ID56 | Updated | The estimated number of customers has been updated |
| ID57 | Updated | Issue and Mnemonic criteria updated |
| ID62 | Updated | The estimated number of customers has been updated |
| ID81 | Updated | The estimated number of customers has been updated |
| ID85 | Updated | The mnemonic criteria and estimated number of customers have been updated |
| ID96 | Updated | Mnemonic criteria updated |
| ID98 | Updated | The estimated number of customers has been updated |
| ID101 | Updated | The estimated number of customers has been updated |
| ID102 | Updated | The estimated number of customers has been updated |
| ID103 | Updated | Mnemonic criteria updated |
| ID104 | Updated | The estimated number of customers and mnemonic criteria have been updated |
| ID107 | Updated | Issue and Mnemonic criteria updated |
| ID108 | Updated | Mnemonic criteria updated |
| ID109 | New | New |
| ID110 | New | New |
| ID111 | New | New |
| ID112 | New | New |

2018-19 v2.0 - 04/10/2019

| Unique ID - 2018-19 | Notes | Changes |
|---------------------|------------|--|
| ID36 | Updated | Box and Issue and Workaround columns updated. Please note that this Exclusion no longer applies but is retained for Software Developers who have already implemented the change into their products - a paper return can still be filed. |
| ID56 | Updated | Mnemonic criteria column updated. |
| ID62 | Reinstated | Issue and Mnemonic criteria columns updated. |
| ID81 | Updated | Workaround column updated. Please note that this Exclusion no longer applies but is retained for Software Developers who have already implemented the change into their products - a paper return can still be filed. |
| ID96 | Updated | Issue and Mnemonic criteria updated |
| ID100 | Moved | Reassigned as a Category 1 - System Related Exclusion |
| ID102 | Updated | Mnemonic criteria column updated. |
| ID103 | Updated | Issue and Mnemonic criteria updated |
| ID105 | Updated | Mnemonic criteria column updated. |
| ID107 | New | New |
| ID108 | New | New |

2018-19 V1.1 24/05/2019

| Unique ID - 2018-19 | Notes | Changes |
|---------------------|---------|--|
| ID56 | Updated | Issue and Mnemonic criteria columns updated. |
| ID57 | Updated | Page, Box, Issue and Mnemonic columns updated. |
| ID85 | Updated | Issue and Mnemonic criteria columns updated. |
| ID98 | Updated | Issue and Mnemonic criteria columns updated. |
| ID99 | Updated | Issue and Mnemonic criteria columns updated. |
| ID100 | Updated | Mnemonic column updated. |
| ID101 | Updated | Issue and Mnemonic criteria columns updated. |
| ID104 | Updated | Issue and Mnemonic criteria columns updated. |
| ID105 | Updated | Issue and Mnemonic criteria columns updated. |
| ID106 | Updated | Issue and Mnemonic criteria columns updated. |

2018-19 v1.0 25/04/2019

| Unique ID - 2018-19 | Notes | Changes |
|---------------------|--|---|
| ID56 | Updated - fix for 2017-18 not successful for all customers | Schedule, PAGE, Box, Issue, Workaround and Mnemonic criteria columns updated. |
| ID57 | Updated | Schedule, PAGE, Box, Issue, Workaround and Mnemonic criteria columns updated. |
| ID81 | Updated - no longer applies | We have concluded that Exclusion 81 does not apply. However, it has been retained for developers who are unable to remove it from their product(s) to allow for customers to file on paper. |
| ID85 | Updated | Issue column updated. |
| ID98 | Updated - no longer applies | We have concluded that Exclusion 98 does not apply. However, it has been retained for developers who are unable to remove it from their product(s) to allow for customers to file on paper. |
| ID101 | Updated | Issue and Mnemonic criteria columns updated. |
| ID102 | New | New |
| ID103 | New | New |
| ID104 | New | New |
| ID105 | New | New |
| ID106 | New | New |

2018-19 v0.1 01/03/2019

| Unique ID - 2018-19 | Notes | Changes |
|---------------------|------------------------------|--|
| General | Layout | The column layout has been altered and Exclusions have been separated into two different categories : 1) "Live" Exclusions and 2) Online Filing Permanent Exemptions |
| ID1 | Minor update | Date updated |
| ID18 | Update | Update due to the 2018-19 Disguised Remuneration Changes |
| ID62 | Removed | Fixed in 2018-19 |
| ID65 | Removed | This exclusion has been recategorised as a special |
| ID70 | Removed | Fixed in 2018-19 |
| ID79 | Removed | Fixed in 2018-19 |
| ID80 | Removed | This exclusion no longer applies |
| ID82 | Removed | Fixed in 2018-19 |
| ID83 | Removed | Fixed in 2018-19 |
| ID84 | Removed | Fixed in 2018/19 |
| ID85 | Updated - still under review | Issue and Mnemonic criteria columns were updated |
| ID86 | Removed | Fixed in 2018-19 |
| ID87 | Removed | Fixed in 2018-19 |
| ID88 | Removed | Fixed in 2018/19 |
| ID89 | Removed | Fixed in 2018-19 |
| ID91 | Removed | Fixed in 2018-19 |
| ID85 | Updated - still under review | Issue and Mnemonic criteria columns were updated |
| ID92 | Removed | Fixed in 2018-19 |
| ID93 | Removed | Fixed in 2018-19 |
| ID94 | Removed | Fixed in 2018-19 |
| ID95 | Removed | Fixed in 2018-19 |
| ID97 | Removed | Fixed in 2018-19 |
| ID98 | New | New |

| | | |
|-------|-----|-----|
| ID99 | New | New |
| ID100 | New | New |
| ID101 | New | New |