

## Exclusions for online filing SA100 - 2007/08

Customers cannot file their SA return online for cases shown on the Exclusions list below and, in some cases, there is no workaround. If applicable, customers should show us that one or more of the reasons on the Exclusions list with an asterisk in the Unique ID column stopped them from filing their SA return online. In these cases HMRC will accept an appeal against any penalty for the late submission of a paper return, between 31 October and 31 January, on the basis of reasonable excuse.

*Note - Changes list is on page 10 of this 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 2008 for a 2007/08 return).	-	-
*2	SA106	F4	Boxes 31 and 32	FOR31 and FOR32	Where there is an entry required in both FOR31 to offset a loss against total income and FOR32 to carry forward.	-	-
*3	SA102MP, SA102MLA, SA102MSP, SA102WAM	All	All	N/A	It is not possible to submit a return containing any of these schedules online.	-	-

*4	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 by mid April 2008.	-	-
5	Resolved			Chargeable Event gains which include Foreign Chargeable Event Gains	Fixed in new version of rules.	-	-
*6	SA106	F3	Boxes 5d, 7d, 9d, 11d and 13d	FOR5D, FOR7D, FOR9D , FOR11D or FOR13D (Columns B and D)	UK tax and Special Withholding tax Dividends, interest and other income for customers with Unremittable income who are claiming Special Withholding Tax.  You can not file online where special withholding tax is entered at FOR5D, FOR7D, FOR9D, FOR11D or FOR13D (column D) and the amount entered in column D exceeds the amount entered in column B (including a null entry)	-	-
*7	SA103S	SES2	Boxes 28 and 29	SSE28/SSE29	In certain exceptional circumstances there may be an entry required in both of these boxes. schema (Technical documentation) will not allow this, it is therefore not possible to file online where this applies.	-	-

*8	SA106	F5	Box 30F	FOR30F	You cannot file online where the amount applicable to FOR30F is a negative (loss).	Column F/Box FOR30 Only amounts greater than zero can be entered in column F. If there are profits and losses from more than one foreign property, deduct any losses from profits in the order most favourable to any foreign tax credit relief claim before entering the net amount of profits from each property (after losses) in column F. If there is a loss from one foreign property, or if there are net losses from any property, leave column F boxes blank.	-
*9	Duplicate				Duplicate of Special 63.	-	-
*10	SA106			Repayment	Under certain circumstances a repayment due on a tax return may be due in part to the employer and in part to the employee. Historically with such tax returns enter "see attached" in the section of the return that requests details of the individual's bank accounts and nominee. The attachment then provides details of the amount of the repayment that is due to be paid into the individual's bank account and the amount of the repayment that is due to be paid into the employer's bank account as a nominee. The Revenue's schema (Technical documentation) for 2007-08 will not accept such entries.	-	-

11					Removed see Specials.	-	-
*12	SA103L	LU1	Box5	LUN5	You cannot file online where the amount applicable for LUN5 is a negative value.	-	-
*13	SA101	Ai2	Boxes 11, 12 and 13	ASE11, ASE12 and ASE13	You cannot file online where a) tips in EMP3 are greater than tax deducted in EMP2 or b) you are a Minister of Religion and are making a claim in any of the SA101 boxes 11,12 or 13.	-	-
*14	SA102M	MOR2	Box 35	MOR35	Where the amount to be entered in this box is a positive figure you should enter zero, however you will be unable to file online where this applies.	-	-
*15	Completion of SA102				It is not necessary to complete an employment page where either of the following apply a) an employee receives reimbursed expense payments only or b) a director receives no income, payments or benefits from the employment. An employment page <b>must</b> be submitted if you are a director and income is received even if that income is reimbursed expenses only.	Information only.	Review/Enhance 08/09.

*16	SA106	F3	Box 9F	FOR9F	You cannot file online where a 10% deduction applies to Foreign Pension.	Put the amount after the 10% deduction in both column B and column F, and put a note of the gross pension in Additional Information: ie The net amount in both column B and column F.	Review/Enhance 08/09.
*17	SA103F	SEF2 and SEF3	Boxes 16,20,21,24,25,26,27 and 29	FSE16, FSE20, FSE21, FSE24, FSE25, FSE26, FSE27 and FSE29	If the entry for these boxes is a minus amount if you do not follow the workaround the tax calculation may be incorrect.	Where the amount to be claimed is a negative figure please put a minus sign before the figure.	Review/Enhance 08/09.
*18	SA109	NR1	Boxes 10 and 11	NRD10 and NRD11	You cannot file online if you have completed NRD11 but not NRD10. Time spent in the UK has been incorrectly marked as mandatory in the schema.	Where you submit a Non residence page you must complete NRD10 and NRD11 and NRD14 as appropriate. Where you have no number to enter in these boxes you must submit zero	-
*19	SA104S	SP1	Box 9 and 10	SPS9 SPS10	If SPS7 + SPS8 minus SPS11+SPS12 is <0 then SPS9 and SPS10 will not be included in the total calculation for SPS14.	You will not be able to file online in these circumstances	-
*20	SA103L	LU2	Box 29	CAL13, LUN29	The rule states that where CAL13 is present AOI14 must be present. However this may not always be the case. CAL13 may also be present where there is an increase in tax due due to an averaging adjustment entry in FSE70, SPS10, FPS10 or LUN29	Where there is an entry in CAL13 as a result of an entry in FSE70, SPS10, FPS10 or LUN29 but no entry in AOI14 please enter £0.01 in AOI14 and 2006.07 in AOI15 . This will not affect the tax liability.	-

*21	SA103F	SEF4	Box 71	FSE71	The return will be rejected when there is an entry in FSE71 but neither FSE62 or FSE63 present.	Ensure FSE63 or FSE63 are present when FSE71 completed	-
*22	SA103F and SA103S	SEF4 and SES2	Boxes 74 and 75/Boxes 28 and 29	FSE74,FSE75,SSE28 and SSE29	You cannot file online if you are following the Tax Return Guidance for reporting provisional figures on the Self-employment Full and Short pages and only completing the taxable profit or loss box and additional information.	Complete all mandatory boxes as follows: For Self Employment (Short) pages complete box SSE1, then add your estimated profit or loss to boxes SSE20 or SSE21, SSE25 (if a profit) and SSE28 or SSE29. For Self Employment (Full) pages complete box SSE2, then add your estimated profit or loss to boxes FSE46 or FSE47, FSE62 or FSE63, FSE71 (if a profit), FSE74 or FSE75	-
*23	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 additional information Box AIL17	-
*24	SA101	Ai 1	3	AOI3	Where Accrued Income scheme losses and losses on Deeply Discounted Securities exceed interest received and AIS profits then AOI3 will not accept a zero.	Leave AOI3 blank	-

*25	SA101	Ai 3	10	MCA10	Where the customer wants to claim the surplus married couples allowance where they are the lower earner but have not already claimed half or all of the minimum Married couples allowance then the rules don't allow an entry in MCA10 without an entry in one of MCA6 to MCA8.	Option 1 - leave MCA10 blank and enter the surplus amount in CAL12. Option 2- submit an empty element in MCA8 and tick box MCA10, enter the surplus amount in CAL12	-
*26	SA106	F 6	6	FOR41	Where the Return has an entry in box FOR41, but not FOR39, the Capital Gains tax liability will be understated by the amount in box FOR41.	Enter the amount from FOR41 into FOR42 and leave FOR41 blank. Add a note into Additional information AIL17	-
*27	SA106	F 6	6	FOR39	Where the Return has an entry in box FOR39, but not FOR41, the Capital Gains tax liability will be overstated by the amount in box FOR39.	The return can still be submitted but the tax may be overstated. If submitted contact your Tax Office to recalculate correct amount	-
*28	SA106	F 6	6	FOR39 and FOR41	Where the Return has entries in both FOR39 and FOR41, the Capital Gains tax liability could be overstated, understated or possibly still correct.	The return can still be submitted but the tax may be overstated. If submitted contact your Tax Office to recalculate correct amount	-
*29	SA103F	SEF4	4	FSE72	If you have a loss in box FSE63 (no profit in box FSE62) and adjustment that arrives at a profit in box FSE71, then if the loss brought forward amount in FSE72 is greater than zero you will not be able to file online.	-	-

*30	SA107	T 2	23	TRU23	The Calculation does not currently deal with with Foreign tax on UK Estates.	Enter the Foreign Tax on UK Estates in TRU23 and add a note to additional information TR24. The tax calculation will not be correct but this will enable you to file online. Contact your tax office so they can update your calculation to the correct amount.	-
*31	SA106	F4 / F5	27 / 30	FOR27 / FOR30	There is currently no business validation applied to box FOR30. The validation should be FOR30 = (Total of Column F) minus box FOR26 if positive (null if negative)	Guidance only	-
*32	Various	Various	Various	FSE70 / SPS10 / FPS10	Where there is an averaging adjustment entered in FSE70, SPS10 or FPS10.	You will not be able to file online in these circumstances	-
*33	Various	Various	Various	FSE69 / FPS9 / SPS9	Where there is an Adjustment for change of accounting practice in boxes FSE69, FPS9 and SPS9.	You will not be able to file online in these circumstances	-
*34	SA106	T 1	15	FOR15	The guidance for box FOR15 states 'if box 14 contains income from more than one property, enter the number of properties'. The business validation rule is not aligned with this guidance and expects an entry in FOR15 where FOR14 is present and there may be only 1 property.	Where there is a value in FOR14 and only 1 property ensure a value of '1' is added to FOR15	-



*35	SA107	T 1	10	TRU10	If you are a Settlor of a Settlor Interested trust and you have savings income that was taxed at trust rate.	You will not be able to file online in these circumstances	-
*36	SA103F	SEF5	100	FSE100	Guidance only Current guidance does not state that where you want to make an adjustment to to Class 4 NIC you must use the Full Self employment schedule (SA103F).	Guidance will be updated for 2008-09.	-
*37	SA102			Various	Where Student Loan repayments are due and the customer has multiple instances of boxes (EMP1 +EMP3+EMP13+EMP16) and (EMP17 to EMP20) the calculation (box C27.1) currently adds the multiple instances of (EMP1+EMP3+EMP12+EMP16) together then deducts the multiple instances of (EMP17 to EMP20). This is incorrect as each instance should be dealt with separately. The calculation will be incorrect but this will not prevent you filing online.	-	-
*38	SA107	TRU1	14	TRU14	If you enter an amount in TRU14 the Tax Calculation will be incorrect.	-	-
*39	SA107	TRU1	22	TRU22	If you enter an amount in TRU22 the Tax Calculation will be incorrect.	-	-

## Changes from v4.0 to v5.0 - 13 November 2008

Unique ID	Change to Exclusions
6	Guidance updated
8	Guidance updated
18	Guidance updated
19	Guidance updated
20	Guidance updated
21	Guidance updated
22	Guidance updated
23 - 39	New entries. See document for details

**Changes from v3.0 to v4.0 - 28 July 2008**

Unique ID	Change to Exclusions
3 and 15	Schedule column changed to refer to 102.
22	New entry.

**Changes from v2.0 to v3.0 - 30 June 2008**

Unique ID	Change to Exclusions
	Workaround and Status columns added.
	Document heading text amended
	Version Publication dates added to changes document
15 - 17	New entries. These have been removed from the Specials and added to Exclusions.
18 - 21	New entries. See document for details.

**Changes from v1.1 to v2.0 - 2 May 2008**

<b>Unique ID</b>	<b>Change to Exclusions</b>
1	Date corrected to 6th April 2008
11	Moved to specials
13	Updated
14	New addition

**Changes v1.0 to v1.1 - 17 March 2008**

<b>Unique ID</b>	<b>Change to Exclusions</b>
	Please note that Exclusions are now recorded on this separate document. Also the layout is slightly different i.e. the Comment and Status columns have been removed.
3 - 5	New entries. See document for details.