

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 6 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	UK tax and Special Withholding tax Dividends, interest and other income. Where special withholding tax is entered at FOR5D, FOR7D, FOR9D , FOR11D or FOR13D and there is no income entered in Columns B the validation is incorrect.		
*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).		
*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 must 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.	Investigation ongoing. To be advised.	
*19	SA104S	SP1	Box 9	SPS9	The calculation of SPS14 does not take into account the entry in SPS9.	Investigation ongoing. To be advised.	

*20	SA103L	LU2	Box 29	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 entry in LUN29.	Investigation ongoing. To be advised.	
*21	SA103F	SEF4	Box 71	FSE71	The return will be rejected when there is an entry in FSE71 but neither FSE62 or FSE63 present.	Investigation ongoing. To be advised.	
*22	SA130F and SA103S	SEF4 and SES2	Boxes 74 and 75/Boxes 28 and 29	FSE74,FSE75/SSE28/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.	We will advise if there is to be a workaround.	

2007-08 Exclusions Changes

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

Unique ID	Change to Exclusions
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

Unique ID	Change to Exclusions
	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.