

Self Assessment Individual Special Cases for online filing - 2019/20

1. Most developers will have taken the following items into account in their software. If a customer does find though that they cannot file online for one of these reasons, a claim for reasonable excuse should accompany the paper return.
2. Any paper return submitted must conform to the normal rules for paper returns even if it is a computer generated paper return e.g. it must hold a valid signature.
3. Where an HMRC recommended workaround causes an online return to be submitted with an entry that is not strictly correct, HMRC will not take action on that particular entry for that reason alone provided that the inaccuracy is in accordance with the workaround and purely to facilitate online filing.

Please note the changes list is on Page 6 of the document

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

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

9	Multiple schedules and Class 4 NIC	Various	Various	-	Please refer to the workaround where the return contains multiple schedules and Class 4 NIC.	Where there are multiple schedules where Class 4 NIC is due e.g. Self Employment, Lloyds or Partnership, the class 4 NIC boxes should be completed on only one schedule. Where an adjustment is to be made in FSE102, LUN65, SPS27, or FPS27, this adjustment along with other Class 4 NIC boxes completed needs to be made on the first schedule submitted with a profit. Where only one of the business is excepted from NIC, enter the excepted NIC in the adjustment box (e.g. FSE102) . Do not tick for exception as that excepts all NIC.	-
10	SA102	E1	Box 2	EMP2	To make your return accurate when including an Earlier years adjustment (for Flat Rate Expenses or other expenses) in PAYE code follow the workaround.	Add adjustment, including supplement, in terms of tax to EMP2 and explain this in additional information box.	-
11	SA109	NR2	Box 24	NRD24	If no liability to UK tax arises do not complete the employment page you, should tick "Yes" at question 1 on page 2 of the tax return and make a note in the "other information box" explaining your circumstances.	Where there is no liability to UK income tax in respect of employment income , do not complete YTR1.1A and make an appropriate note in the additional information box FIN19.	-
12	various	various	various	Address boxes	You cannot enter the # in the address field. A number of overseas countries use this symbol in addresses for example the US and Singapore.	A major system change will be required to implement a change. This has been included in HMRC list of <u>future enhancements</u> .	-
13	SA101	Ai1	Other UK Income Box 15	AOI15	Appears that exceptionally there may be income to be to be taxed for more than one year. If this scenario applies please follow the workaround.	Where exceptionally there is income in respect of more than one year in AOI15, please enter the latest year that income is to be taxed and put breakdown of amounts and year details in FIN19 on page TR7 of SA100.	-
14	SA102	E1	Box 4	EMP4	If you have an Employer with no Employer reference please follow the workaround.	Please populate the box with 000/N where there is an Employer with no Employment reference.	-
15	Various	Various	Various	Various	Certain boxes for example EMP5 (SA102, page E1, Box 5) limit the number of characters that can be submitted online. The return will be rejected if you attempt to submit more characters than is acceptable.	Where your entry in these boxes exceeds the allowable number of characters, please populate the box up to the maximum the field allows and put any additional characters in the appropriate additional information field.	-
16	SA102M	MOR2	Box 31	MOR31	Expenses exceed income resulting in a loss at MOR31.	Information only. This should never occur. The expenses claimed must be incurred from the employment income and therefore can never exceed that income.	-
17	Various	Various	Various	Various	Please follow the workaround. Total boxes should be present.	Where a business rule adds a number of elements together and the total is an optional element you should include the total element in your XML unless the total is a zero and the data type is a nonzero type or you have been requested to specifically exclude in other circumstances within this document , in which case the element must be absent.	-
18	SA101	Ai 2	9	ASE9	Where a customer has had more than one lump sum from different employers they can claim the £30000 exemption for each separate employer. The box only allows amounts = or < £30000	Leave box ASE9 empty and add the number of lump sums and amount of the exemption to FIN19 on page TR7 of SA100.	-

19	a) SA103S and b) SA103F	a) SES2 and b) SEF4	a) Boxes 31/32 and b) Boxes 76/77	a) SSE31 or SSE32 and b) FSE76 or FSE77	You cannot file online if you are following the return notes for reporting provisional figures on the Self-employment Full and Short pages and only completing the taxable profit or loss boxes and additional information box.	Complete all mandatory boxes as follows: a) For Self Employment (Short) pages complete box SSE1, enter estimated turnover in box SSE9, and enter either estimated profit in boxes SSE21, SSE28 and SSE31, or estimated loss in boxes SSE22 and SSE32. b) For Self Employment (Full) pages complete box FSE2, FSE8, FSE9, enter estimated turnover in box FSE15, and then enter either estimated profit in boxes FSE47, FSE64, FSE73 and FSE76, or estimated loss in boxes FSE48, FSE65 and FSE77 NB for both workarounds the Business expenses figures should be completed as usual.	-
20		-	-	Repayment	Under certain circumstances a repayment on a tax return may be due in part to the employer & in part to the employee. In these circumstances the 'Overpaid Tax Section' of 'Fill in your return' should be left blank. Once the return has been successfully submitted, the whole overpayment will simply be held on the customer's record. The customer must then advise HMRC in writing how much of the repayment is to be made to them & how much to the employer (or other nominee) with the appropriate information (e.g. name, address, postcode & possibly bank account details if the repayment is to be made direct to the nominee at their bank). The HMRC's schema (Technical documentation) for 2017/18 will not accept such entries.	For information	-
22	SA107	T2	TRU19 and TRU20	-	The notes for box TRU19 advise customers who have gains on life insurance policies taxed at 22% to include them in the additional information space. However this income will not be included in the calculation.	In circumstances where the notional tax will not be refunded, customers should remove any amount from box TRU19 and add it to box TRU20. If the calculation shows that some of notional tax is being refunded you must file a paper return.	-
23	SA104F	FP 2	FPS41	-	The 2019/20 return states that FPS41 only needs completing where FPS36 + FPS37 - FPS38 is positive or zero. However validation rules make FPS41 mandatory where FPS36, FPS37 or FPS38 are present. The validation rules also state that if FPS36 + FPS37 minus FPS38 is negative then FPS41 must be zero.	Were there is an overall loss and no profit to enter in FPS41 the customer will need to enter a zero in FPS41 or file the return on paper.	-
24	SA106	F3	FOR3, FOR4D	-	In circumstances where Special Withholding Tax (SWT) has been deducted and the taxpayer claims the remittance basis, amounts are not shown on the foreign pages against which the SWT can be set.	Customers should either tick box FOR1 and put a supporting note in additional information or file a paper return.	-
26	SA104S SA104F	-	-	-	UK resident individuals with income to return from overseas partnerships.	UK resident individuals who need to return income from such partnerships should enter their own UTR on the partnership page of the return	-
27	SA104F	FP 3	FPS60	-	In cases where foreign tax claimed as a deduction in box FPS59 exceeds the income in box FPS56 and results in a loss, system validation prevents a negative value from being entered in FPS60.	In these circumstances customers should enter a zero in FPS60 or file on paper.	-

28	SA103F	SEF 4	FSE73	-	In cases where box FSE14 is ticked as profit details have been provided in the previous year, system validation prevents the assessable profit from the earlier year being recorded in box FSE73.	To work out profit or loss for the basis period, results may have to be adjusted for accounting periods. Enter in box FSE 68 the amount of the adjustment needed to the profit in box FSE 64. (Or loss in box FSE 65). Alternatively a paper return can be filed.	-
30	Residency: SA109	RR3	NRD28	Remittance Basis customer will pay the correct amount of Remittance Basis Charge. However, the amount of Remittance Basis Charge is calculated without reference to the actual and deemed nominated income. Where there is loss relief the Nominated and Deemed income will not count towards the total income that calculates the limit for loss relief and amount of loss relief used. As a result, the customer will need to do their own calculation of loss relief to identify the amount of loss relief that can be carried forward. HS204 can be used for this and the customer can make a note for their records. NRD28 = Y AND (NRD31 = Y OR NRD32 = Y) AND c4.40 > £50,000	This affects Remittance basis customers liable to the Remittance Basis charge that have taxable income + nominated income + deemed nominated income of more than £200,000. They must also have loss relief that is restricted. The HS204 explains the limit for individuals claiming certain Income Tax reliefs. When completing the HS204 the customer needs to reflect that it is the full amount of actual and deemed nominated income that needs to be added to the total income to calculate the adjusted total income in Working Sheet 1 and, from that, the tax relief that is used in the calculation and amount that is carried forward. The estimated number of customers. The customer calculation of liability is correct.	The return can be filed online. In these circumstances the workaround can be followed and HS204 amount used rather than the calculation amount for the customer's records.	-
31	SA104F SA105 SA106 SA107	FP 2 FP 3 UKP 2 F 3 F 5 T 2	NRD1 and (FPS41.1 or FPS63.1 or PRO44 or FOR13.1 or FOR24.1 or TRU25)	This is identifiable where: NRD1 = Y AND c24.15a > £0 AND non-resident calculation retained AND resident calculation c24.17 <> non-resident calculation c24.17 An example would be Taxable Profit (PRO40) £794; Relief for residential finance costs (PRO44) £2312; NRD1 = Y; Personal Allowance claimed (NRD16) = Y Using the s811 calculation £794 of the finance costs are used appearing to leave £1518 to carry forward. However if the normal s23 calculation was used all £2312 would show to be carried forward. In reality all £2312 is still available to carry forward.	Non UK-resident customers with finance property costs will receive the correct calculation of liability. However the restricted finance relief presented may be an incorrect amount. This will then provide an incorrect amount for the customer to carry forward to the following year. For a non-UK resident customer the s274A/s274AA ITTOIA 2015 legislation directs us so that the calculation of the finance relief for the resident calculation should be retained. It is not retained when the 'normal' calculation of liability is the same or less than the s811 calculation. Where the s811 calculation produces a different amount you should retain the finance costs line that would have been displayed in the 'normal' s23 calculation for finance costs if possible.	In the Calculate Tax and NIC Requirements in the 'Overview of the tax calculation process' 'Non-resident calculation' it directs you to "If resident result < non-resident-result set calculation type = resident". This can be changed to "If resident-result <= non-resident-result set..." If you are unable to implement this change and for customers where the non-resident calculation is more beneficial the customer can file online and make a note of the amount they will be carrying forward from the resident calculation in the SA100 any other information box 19.	Planned fix for 2020-21
35	SA103F	SEF4	FSE73 FSE74 FSE75.1	This is identifiable when the loss brought forward from earlier years (to be set of against this year's profits) is greater than the adjusted profit and the customer has a Disguised Remuneration loan charge.	Customers who have brought forward a loss from previous years and have a Disguised Remuneration (DR) loan charge, are entitled to offset that loss against that charge, thereby reducing the amount on which they will be liable to tax. An example would be a customer with an adjusted profit of £20,000 (FSE73), losses brought forward of £40,000 but the maximum they can offset is £20,000 (FSE74) and a DR loan of £20,000 (FSE75.1). The full £40,000 loss is allowable against both the adjusted profit and the DR loan, leaving the customer with £0 (zero) profit at FSE76. The current validation at box FSE74 states that "The amount entered for 'Loss brought forward from earlier years set-off against 2019-20 profits' cannot exceed the amount entered for 'Net business profit for tax purposes' or 'Adjusted profit for 2019-20' - Please check." The number of customers affected will be minimal and is expected to be 20.	In these circumstances reduce the amount of the brought forward losses from earlier years available, to the allowable amount (adjusted profit), and reduce the amount of disguised remuneration (box 75.1) by the amount of losses brought forward that were not included in FSE74. In the 'Any other information box' (box 103) include the original amount of the disguised remuneration loan. Please note - the Working Sheet for adjusted losses within the SA103F (Notes) has been corrected for 2019-20 to enable the correct completion of the SA103F.	Planned fix for 2020-21

36	SA108	CG3	CGT50 CGT52.1	<p>This is identifiable when a non-resident customer is claiming Entrepreneurs' Relief (ER) on a disposal already reported through the Non Resident Capital Gains Tax service (NRCGT).</p> <p>**If the workaround cannot be implemented please use Exclusion ID118 from the 2019/20 Individual Self Assessment Exclusion document v3.0**</p>	<p>Non-resident customers disposing of UK property and reporting and paying their Capital Gains Tax through the NRCGT service may be due ER on some of their gains. The SA108 Guidance states that all gains qualifying for ER should be reported in the Other Assets section (CGT17 and relief code at CGT20) and CGT50. In addition the guidance states that all NRCGT gains are to be reported in boxes CGT52.1 onwards. The gains will thus be reported twice and the customer overcharged. An example would be a customer needing to report a NRCGT gain of £50,000, on which ER is due, and on which he has already paid £3800.00 NRCGT through the online portal. The guidance states that the gain should be reported at CGT52.1 and the tax paid at CGT52.4. However, without an entry at CGT17 or CGT50 then no ER can be shown.</p>	<p>In these circumstances enter the NRCGT gain qualifying for ER in CGT50 and enter an 'OTH' code at CGT20. Then include £10 at CGT52.1 and the tax paid in CGT52.4. An adjustment of -£1.00 can then be made at CGT51 to negate the amount of inflated CGT due to the apparent double accounting of entries in CGT50 and CGT52.1. The details for the actual NRCGT gain appropriate to CGT52.1 should be included in the Any Other Information box CGT54. Please note that where ER is only due on part of the NRCGT gain then a split will need to be made between the ER and NRCGT boxes - CGT20, CGT50 and also CGT52.1, CGT52.2.</p>	Planned fix for 2020-21
37	SA108	CG2 CG3	CGT36 CGT49	<p>This is identifiable when a customer wishes to make a claim for Investors relief (IR) but either</p> <ul style="list-style-type: none"> *has no 'Other property, assets and gains' disposals to report, or *they have 'Other property etc. gains' disposals to report and no code entry is needed at CGT20. <p>**If the workaround cannot be implemented please use Exclusion ID119 from the 2019/20 Individual Self Assessment Exclusion document v3.0**</p>	<p>A customer wishing to claim IR on their unlisted shares will be instructed within the guidance to enter the gain details in the 'Unlisted shares and securities' section on the SA108, including the relief code INV at CGT, and then also the amount of the gain qualifying for IR in box CGT49. However, they will then be faced with an error message if they have not also needed to claim a relief for a gain reported in the 'Other property, assets and gains' section. After entering their IR claim in box CGT49, if there is not already a relief code in box CGT20, then a validation warning message will appear as 'If CGT50 + CGT49 is greater than zero then CGT20 must be present.'</p>	<p>The return can still be filed online by entering the relief code 'Other' in box CGT20, within the 'Other property, assets and gains' section. No other entries will be required within that section and the disposals will still be reported in the 'Unlisted share and securities' section, with the claim for IR still being made at CGT49. The relief code INV will also still be required at CGT36.</p>	Planned fix for 2020-21

Changes

2019/20 v1.1

Changes from 2019/20 v1.0 - 05/06/2020

Changes are in BOLD

Unique ID	Notes
ID36	Updated to provide an Exclusion as an alternative
ID37	Updated to provide an Exclusion as an alternative

2019/20 v1.0

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

Unique ID	Notes
ID36	New
ID37	New

2019/20 v0.1 25/02/2020

Changes from 2018/19 v4.0 - 13/12/2019

Unique ID	Notes
ID23	Tax year updated from '2017-18' to '2019-20'
ID29	Removed as fixed for 2019/20
ID31	Noted as Planned fix for 2020-21
ID32	Removed as fixed for 2019/20
ID33	Removed as fixed for 2019/20
ID34	Removed as fixed for 2019/20
ID35	Tax year updated from '2018-19' to '2019-20'
ID36	Removed as fixed for 2019/20

2018/19 v4.0 - 13/12/2019

Changes from 2018/19 v3.0 - 22/07/2019

Unique ID	Notes
ID33	Mnemonic updated
ID35	New
ID36	New

2018/19 v3.0 - 22/07/2019

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

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

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

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

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

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

Changes from 2017/18 v3.0

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