Self-Assessment Individual Special Cases for online filing – 2020 to 2021

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.

4. Specials have been separated into two categories. The above points apply equally for both categories. Category 1 lists the System related Specials 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" Specials that are active during the relevant tax year but are reviewed by HMRC and a future fix is being considered.

Category 1 - System Related Specials: 18

Unique ID	Schedule	Page	Box	Issue	Workaround	Mnemonic criteria for Software Developers	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			

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3	Information only	Various	Various	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.	General Info only	
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.		

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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.	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): ● 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.		
7	SA100	TR6	Boxes 12 and 13	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.	FIN12 & FIN13	
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.		

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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	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.	Emp2	
11	SA109	NR2	Box 24	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.	NRD24	
12	Various	Various	Various	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 future enhancements.	Address boxes	
13	SA101	Ai1	Other UK Income Box 15	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.	AOI15	
14	SA102	E1	Box 4	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.	EMP4	
15	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.	Various	
16	SA102M	MOR2	Box 31	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.	MOR31	

Unique ID	Schedule	Page	Box	Issue	Workaround	Mnemonic criteria for Software Developers	Status
17	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.	Various	
20				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 **2020/21** will not accept such entries.	For information	Repayment	
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		
30	Residency SA109	RR3	NRD28	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.	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	

Category 2 – "Live" Specials: 14

2	Developer only			**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/>.**	**SA100**	**Under review. Is it still required?**
6	Top Slicing Relief			Where the return contains Multiple Chargeable Event Gains please follow the workaround.	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. 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 - ● Description of each policy, life annuity or cluster of identical policies ● Number of complete years ● Tax treated as paid.		Under review
18	SA101	Ai2	Box 9	Where a customer has had more than one lump sum from different employer's they can claim the £30,000 exemption for each separate employer. The box only allows amounts = or < £30,000	Leave box ASE9 empty and add the number of lump sums and amount of the exemption to FIN19 on page TR7 of SA100.	ASE9	Under review
19	a) SA103S and b) SA103F	a) SES2 and b) SEF4	a) Boxes 31/32 and b) Boxes 76/77	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.	a) SSE31 or SSE32 and b) FSE76 or FSE77	Under review
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.		Under review alongside Excl 5

23	SA104F	FP2	FPS41	The **2020/21** 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.	Where 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.		Under review
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.		Under review
27	SA104F	FP3	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.		Under review
28	SA103F	SEF4	FSE73	In cases where box FSE14 is ticked as profit details have been provided in the previous year, system validation prevents the assessable profit form 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.		Under review
35	SA103F	SEF4	FSE73 FSE74 FSE75.1	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 **2020-21** profits' cannot exceed the amount entered for 'Net business profit for tax purposes' or 'Adjusted profit for **2020-21**' – 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 **2020-21** to enable the correct completion of the SA103F.	This is identifiable when the loss brought forward from earlier years (to be set against this year's profits) is greater than the adjusted profit and the customer has a Disguised Remuneration loan charge.	Planned fix for 2021-22
38	**SA108**	CG3	**CGT50 and 50.1**	**The maximum qualifying net gains which may benefit from Business Asset Disposals' Relief (previously Entrepreneurs' Relief) is restricted to a lifetime limit (LL) from all qualifying disposals. The LL is reduced from £10 million to £1 million. This will apply to qualifying disposals made on or after 11 March 2020 and to certain disposals made before 11 March 2020. There is validation on boxes CGT50 and CGT50.1 from 2020-21 to ensure that no entry can be made in those boxes that is greater than £1,000,000 (£1m). In the scenario where the customer claimed remittance basis in a previous year and the gain is taxed when it is remitted, the LL that would be applicable is determined by the**	**The return can still be filed online by capping the amount of Business Asset Disposals' Relief claimed in boxes CGT50 and CGT50.1 at £1m and then using box CGT51 to make an adjustment. e.g. a customer with £20,000 remitted gains over the LL and who would be due to pay Capital Gains at the 20% rate would require an adjustment at box CGT51 of minus £2,000 (£20,000 x (20% minus 10%).**	**This can be identified when: NRD28 = N and (CGT50 > £1,000,000 Or CGT50.1 > £1,000,000)**	**Planned fix for 2021-22**

				LL in the earlier year. These cases are expected to be very rare but if they occur then the customer will be faced with an error message upon making an entry of more than £1m.			
39	SA105	UKP2	PRO32	The 2015 Budget set the Annual Investment Allowance (AIA) limit at £200,000. The Finance Bill 2018 introduced legislation to temporarily increase that limit to £1,000,000 from 1 January 2019 to 31 December 2020, whereupon it would revert back to £200,000. However it was announced in November 2020 that the £1m temporary limit would be extended to 31 December 2021. This affects the SA105 where for 2020/21 the validation for box PRO32 was set at £800,000 to account for the 1 January 2021 reversion back to £200,000 (there are no implications for the self-employed as to account for 18 month variable for trades, the validation for boxes SSE23/FSE49 is set at £1.5m). An entry above £800,000 at box PRO32 will result in a validation failure and the return would be blocked from successful online submission.	A customer wishing to claim over £800,000 AIA at box PRO32 can still do so and successfully file online, by capping the entry at PRO32 to the £800,000 and then entering the remaining balance of the AIA amount at box PRO35 'All other capital allowances.' In the 'Additional information' box they should then tell us the amount of AIA included in box PRO35.	This can be identified when: PRO32 > £800,000	Planned fix for 2021-22
40	SA103F SA104S SA104F	SEF4 SP1 SP2 FP1 FP2 FP4	FSE69 FSE76 FSE78 SPS13 SPS20 SPS22 FPS13 FPS22 FPS76	Where a customer is claiming overlap relief against either their net self-employed or partnership profits, using the working sheet within the guidance notes they will deduct this relief and the total taxable profit upon which their tax liability is calculated will be that amount *after* the deduction of overlap relief. They will still enter on the return the overlap relief claimed. Customers who have 2 or more trade pages of the same type, (eg 2 x SA103F or 2 x SA104F/SA104S), are claiming overlap relief on one and a loss to offset against the same year's income on the other, will have the overlap relief incorrectly added to their loss relief. The overlap relief will therefore be given in addition to the loss relief and therefore be deducted twice, having already been deducted to arrive at the total taxable profit. Overlap relief can be brought in as a loss but only when claiming it creates a loss for that trade.

An example would be a rUK customer with Untaxed Interest (INC2) £6145, UK Dividends (INC4) £1739, and 2 Self-Employments (SA103F). Business 1 is claiming overlap relief (FSE69) £10,185 which results in a taxable profit (FSE76) of £118,250. Business 2 has made a loss of £72,430 which is to be set against other 2019/20 income (FSE78). Currently the SA calculator incorrectly adds overlap relief from Business 1 to the capped loss from Business 2, meaning that the total income tax relief allowed is £60,185. This is then all deducted from | Where the working sheet with the guidance notes have been used to arrive at the amount in FSE76 for 1 business, and where there is another return schedule of the same type for which the business generated a loss then in most cases the removal of the entry at FSE69 will result in the correct income tax relief being allowed. In circumstances where your software does not allow this then a paper return may be filed for a manual calculation. | This can be identified where there are 1 or more of each schedule SA103F, SA104S or SA104F And FSE69 >0 and FSE76 > 0 and FSE78 > 0 Or SPS13 > 0 and SPS20 > 0 and SPS22 > 0 Or FPS13 > 0 and FPS22 > 0 and FPS76 > 0 | Planned fix for 2021-22 |

				the customers remaining taxable income but this includes the profit from business 1, which has already had the overlap profit deducted to arrive at its taxable profit. The income tax charged is £12,984 but without the overlap relief added to the loss the income tax charged should be £17,058.			
41	SA105	UKP1	PRO5. 2	Cash Basis cannot be used where a property business has a total income of over £150,000. When reporting income from Furnished Holiday Lettings (FHL) in the UK that exceed £150,000 a tick is required at box PRO5.2 to confirm that the traditional accounting rules have been used. Where there is no Property Income reported (from box PRO20 onwards) and so no tick at box PRO20.2 (the Property income equivalent of PRO5.2) error code 8506 will fire : 'Total of all instances of ([PRO5] and [PRO11] where [PRO18] is absent in that instance) plus the total of all instances of ([PRO20], [PRO22[, [PRO23] and [PRO31]) must not exceed [£150,000] if [PRO20.2] is absent.' This validation is not taking into account the fact that box PRO5.2 has already been ticked to acknowledge that the traditional accounting rules have been used for the FHL income.	The workaround for this is to create a Property income page and to also tick box 20.2. If using HMRC's own software this box will be shown as a matter of course after declaring income from an FHL. No income or further entries are required within the Property income section. A note should also be made in the 'Additional Information' box to advise that the workaround has been used.	This can be identified when: PRO5 + PRO11 > £150,000 And PRO5.2 = Y And PRO18 = N And PRO20 = 0 And PRO20.2 = N And PRO22 = 0 And PRO23 = 0 And PRO31 = 0	Planned fix for 2021-22

Changes Log

Document ID	Date	Unique ID	Notes	Changes in bold
2020-21 v0.1	17 February 2021	ID41	New	
2020-21 v0.1	8 February 2021	ID20	Updated	Schema year updated
2020-21 v0.1	8 February 2021	ID35	Updated	Tax year updated
2020-21 v0.1	8 February 2021	ID23	Updated	Tax year updated
2020-21 v0.1	28 January 2021	ID40	New	
2020-21 v0.1	27January 2021	ID31		Removed as fixed for 2020-21
2020-21 v0.1	27January 2021	ID36		Removed as fixed for 2020-21
2020-21 v0.1	27January 2021	ID37		Removed as fixed for 2020-21
2020-21 v0.1	27January 2021			Layout changed
2020-21 v0.1	6 January 2021	ID39	New	
2020-21 v0.1	4 January 2021	ID38	New	
2020-21 v0.1	18 December 2020			Document created