

# Self-Assessment Individual Exclusions for online filing – 2022 to 2023

## Individual Exclusions

Where a personal return cannot be filed online for a reason listed below, provided that a paper return is delivered on or before 31 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 31 October deadline. A reasonable excuse claim should accompany the paper return.

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.

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.

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.

## Category 1 - System Related Exclusions: 12

| Unique ID  | Schedule  | Page  | Box  | Issue  | Workaround  | Mnemonic criteria for Software Developers | Status  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 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 2024 for a 2023/24 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 of 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 BPRA from years to 2016-17 that has been carried forward then that amount should not be restricted. Because the BPRA boxes FSE54, 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 BPRA.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 BPRA the BPRA amount is not limited, and 2. a loss carried forward to be used against general income in 2018-19 cannot contain BPRA.  | 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 they are set off against total income, but not to the extent that those losses brought forward represent BPRAs.BPRA ended on 5th April 17 but losses up to 2016-17 carried forward to later years affects 2017-18 onwards.  | — |
| 46 | SA103LSA103SSA103FSA104SSA104FSA110 | TC1 | CAL4.1pseudo-Class 2 boxpseudo-Class 1 box | The Reg100 Class 4 calculation uses Class 2 max amount of 53 x £3.15 (£166.95), and where they are a Share Fisherman the amount should be 53 x £3.80 (£201.40). 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 NIC able 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.  | — |
| 47 | Residency:SA109disregarded income not in calculationSA100 | ResidencyRR1disregarded income not in calculationTR3 | Residency NRD1disregarded income not in calculationINC17 | 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.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.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 100. | In these circumstances a paper return should be filed together with your s811 calculation (working sheet in HS300) | 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.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.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 | — |
| 62 | Trust income SA107 | T2 | TRU18 | 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 10%. A customer will not receive a tax credit at the full 10% if 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 2022The estimated number of customers affected is reducing each year and is estimated to be less than 100. | In these circumstances a paper return should be filed | 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 2022, a10% tax credit against any tax is due on these dividends. The 10% tax credit is not repayable if you have no tax liability for the year.  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 2022, in box 26, Any other information.”  If the tax credit can be set against tax due this is not being given in the calculation. | — |
| 100 | SA101 SA108 | Ai2 | AOR2 | 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.  | 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. | — |
| 135 | SA104 SA105 SA106 SA107 SA109 | FP2 FP3 UKP2 F3 F5 T2 RR2 | FPS41.1 FPS41.2 FPS63.1 FPS63.2 PRO44 FOR13.1 FOR13.2 FOR24.1 FOR24.2 TRU25 TRU25.1 NRD20  | Dual or non-UK residents may be able to claim partial relief from UK tax on their UK income as per the Double Taxation Agreement with their main country of residence. Where they are claiming partial relief from UK tax on either savings and/or dividends and are also claiming relief for residential finance costs then the finance costs relief may be too high. This is due to the savings and dividend income being included as non-savings income within the calculation of adjusted net income. An example is a non-UK resident (NRD1) claiming Personal Allowances (NRD15), with UK pensions £9,500 (INC11), property profit £3,975 (PRO40), residential finance costs £2,300 (PRO44) and £4,000 taxed interest as Double Taxation Agreement income (NRD20) upon which £200 is being claimed as partial treaty relief (NRD22). The SA calculator is currently including the savings income as non-savings income and so not deducting it within the calculation for the adjusted net income. This means that the adjusted net income is £4,905 rather than £905 and so relief for finance costs is given at £2,300 x 20% rather than £905 x 20%.The number of customers affected is estimated to be less than 200. | In these circumstances a paper return should be filed. | This can be identified when:NRD20 includes savings and/or dividend income And PRO44 + PRO45 + FPS41.1 + FPS41.2 + FPS63.1 + FPS63.2 + FOR13.1 + FOR13.2 + FOR24.1 + FOR24.2 + TRU25 + TRU25.1 > 0 (zero)And d\_24\_15 < c24.17d\_24\_15 = larger of 0 (zero) and (c24.11 minus (c24.12 + c24.13 + c24.14 + d\_3\_22\_1 + d\_3\_22\_2))d\_3\_22\_1 = any savings income included in NRD20d\_3\_22\_2 = any dividend income included in NRD20 | — |
| 124 | SA104F | FP 4 | FPS68 | Where a loan or advance made by a company to a Partnership has been wholly or partly released or written off, the amount released or written off is treated as a net amount of income and entered at box 7.22 on the SA804. This is then entered at box 22A on the Full Partnership statement and subsequently transferred to box FPS68 on the SA104F. This feeds into to the SA calculation at box FPS70 (c3.1). Under s399 ITTOIA 2005 a non-UK resident customer having UK dividend income will be treated as having paid UK income tax at the ordinary dividend rate, and this is currently incorrectly being applied to amounts in FPS68 for loans written off. There being a tax credit given is determined by there, first being a distribution, and this does not happen in these cases. Therefore, a customer will currently receive a tax credit where non is due.An example would be a non-UK resident customer claiming personal allowances (NRD1 and NRD15 = Y), with Untaxed Interest (INC2) £1204, UK Dividends (INC4) £4382, Partnership profit (FPS76) £35,000, share of amount for loans written off (FPS70) £3000, Property profit (PRO40) £11,859. Here the resident s23 calculation is retained and from the Income Tax charged figure of £8442.81, £645.92 is deducted as 8.75% tax treated as paid on UK dividends (£4382) and partnership dividends (£3000). The 8.75% credit should only be given on the UK dividends however and so the correct credit would be £383.42. The number of customers affected by this issue is estimated to be no more than 2. | In these circumstances a paper return should be filed | We are unable to provide clear identification criteria for these cases as we cannot identify how much of dividends entered in FPS68 relate solely to loans written off. Any non-resident customers whose entries at FPS68 include amounts for loans written off may be affected and can file a paper return to receive a manual calculation. | A fix will be considered for 2023-24 |

## Category 2 – “Live” Exclusions: 12

| Unique ID  | Schedule  | Page  | Box  | Issue  | Workaround  | Mnemonic criteria for Software Developers | Status  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 4 | SA103L | LU1 | LUN2 | Customers cannot enter a negative value for losses from Accrued Income Scheme and deeply discounted securities in box LUN2. | Customers who need to enter a negative amountin this box will not be able to file online and should contact Lloyds Underwriters Unit S1278, Newcastle Upon Tyne, NE98 1ZZ for advice. | — | — |
| 18 | SA110 | TC2 | CAL14 | Where there is an entry in CAL14 but there is no entry in AOI14 or LUN28 or FSE71 or FSE72 or FPS11 or SPS11, 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. | — | — |
| 22 | SA103FSA103S | SEF4SES2 | FSE79FSE74SSE34SSE29 | The validation rules on FSE79 & SSE34 are incorrect where terminal losses are entered as losses brought forward from earlier years set off against this year’s 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 | SA104FSA104S | FP2SP2SP1 | FPS23FPS17SPS23SPS17 | The validation rules on FPS23 & SPS23 are incorrect where terminal losses are entered as losses brought forward from earlier years set off against this year’s 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 | SA103FSA104SSA104F | SEF4SP1FP1 | FSE72SPS11FPS11 | 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. | — |
| 138 | SA101 | Ai2 | AOR6 | Since 6 April 2013 the total amount of certain Income Tax reliefs that can be used to reduce the total taxable income has been limited to £50,000, or 25% of adjusted total income if higher. This restriction takes place at stage c4 within the SA calculator. Box AOR6 contains various types of losses and feeds into that stage as losses that need to be restricted to those limits. However, included within that box are pre-incorporation losses covered by s86 ITA 2007. This is an extension of relief against profits of the same trade and as such is specifically excluded from the cap and so entries in AOR for those losses will be incorrectly restricted.An example would be an rUK customer with untaxed interest £7,318 (INC2), UK dividends £12,840 (INC4), Employment income £95,186 (EMP1), Property profit £13,600 (PRO40), Finance costs £2,565 (PRO44) and a claim for s86 losses £64,250 (AOR6). Due to all losses claimed at AOR6 feeding into c4.40 (total relief amount subject to the £50,000 limit) the claim of £64,250 is incorrectly restricted to £50,000 and this results in a liability (after finance costs) of£16,819.10, rather than £11,119.10. Due to the impact on the calculation of adjusted net income there will also be an additional impact on the calculation of the Personal Allowance, Married Couple’s Allowance, and the High-Income Child Benefit Charge. This can be seen in the above example where currently the adjusted net income amount is £66,374 rather than £64,694. | In these circumstances a paper return should be filed. | This can be identified when:The customer has losses not subject to the £50,000 limit in AOR6And AOR6 > £50,000And AOR6 > c4.42And c9.43 > 0 | Planned fix for 2023-24 |
| 139 | SA100 | Various | Various | This can affect customers with chargeable gains in the higher rate who also have non-savings, savings, or dividend income where their total income is greater than the extended basic rate band plus higher rate band less the Personal Savings Allowance (PSA) available to the gains. This is because the calculator is incorrectly including the PSA available to the gain when calculating the higher rate band available.An example would be a rUK customer with Untaxed Interest £2,769 (INC2) UK dividends £6,299 (INC4), other dividends £47,730 (INC5), Foreign dividends £39 (INC6), State pension £2,270 (INC8), personal pension payments £1,649 (REL1) and Gains on life insurance policies with tax treated paid £92,542 (AOI4), over 1 year (AOI5). The total income should fall within the basic and higher rate bands, but currently the calculator is including £461 of the PSA available to the gain when calculating the amount of the higher rate band available. This then results in £461 taxed at the additional rate of 45% and total liability of £28,296.49.All the income should fall within the basic and higher rate bands and so no income is chargeable at 45% and so the total liability should be £28,273.44.The number of customers estimated to be affected is small. | In these circumstances a paper return should be filed. | This can be identified when:AOI4 + AOI6 + FOR43 > 0Andc5.86 =< AHR\_band (£150,000) + c4.59And c6.56 > 0 (zero) | Planned fix for 2023-24 |
| 140 | SA101 SA107 | Ai1 F6 | AOI4 AOI6 AOI8 FOR43 | Following on from the March 2020 legislative changes that brought in the recalculation of the Personal Allowance HMRC has now carried out a review of the Top Slicing Relief (TSR) calculation in relation to the recalculation of the Starting Rate for Savings (SSR) and the Personal Savings Allowance (PSA). Currently, whilst the calculator now allows for the SSR or the PSA to be recalculated in the TSR calculation, the recalculated PSA allocated to the gains will not always be the correct amount as it is not taking into account taxable savings. An example would be an rUK customer with Untaxed Interest£5,000 (INC4), UK Dividends £750 (INC4), State Pension £7,439 (INC8), Other pensions £5,218 (INC11) and Life Insurance Gains with tax treated as paid £165,000 (AOI4) over 3 years (AOI5).Currently the calculator is recalculating there is £4,913 SSR and £500 PSA available for the savings then gains. However, whilst the SSR is used by the savings, the PSA ignores the remaining £87 of savings and makes the full £500 PSA available to the gains, so the TSR calculated is £17,229.55. The PSA available to the gain should be £413, resulting in TSR of £17,177.35.It is not currently known how many customers will be affected. | In these circumstances a paper return should be filed. | This can be identified when:AOI4 + AOI6 + AOI8 + FOR43 > 0Andc17.44 < c17.43Andd\_17\_38e > c17.38eWhere:d\_17\_38e = lower of (larger of 0 (zero) and (c17.38a minus c17.38c)) and (larger of 0 (zero) and (d\_17\_38\_2gb minus d\_17\_38\_2h))d\_17\_38\_2h = lower of (larger of 0 (zero) and (c17.38.2d minus c17.38.2f)) and d\_17\_38\_2gbd\_17\_38\_2gb = if d\_17\_38\_2ga minus c17.38.1 > AHR\_band (£150,000) + c17.11d\_17\_38\_2gb = PSA\_AHR (£0)elseif d\_17\_38\_2ga minus c17.38.1 > BR\_band (£37,500) + c17.11d\_17\_38\_2gb = PSA\_HR (£500)elsed\_17\_38\_2gb = PSA\_BR (£1,000)end ifend ifd\_17\_38\_2ga = (c3.21 + c17.22) minus c17.21 | Reinstated and updated due to incomplete fix for 2022/23Planned fix for 23-24 |
| 141 | SA100SA109 | TR5 RR1 | CBC1 NRD1 | Non-UK residents are taxed either 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 deducted from disregarded income) is added to ‘Amount B’ (tax which would otherwise be chargeable on non-disregarded income) and either the s23 or s811 result retained (whichever is the most beneficial).Some Non-UK residents with Child Benefit payments and income at such a level as to have a High-Income Child Benefit Charge (HICBC) at step 7 of the s23 calculation, will currently have that HICBC incorrectly retained at Amount B. This happens because HICBC calculation within the SA calculator uses the ‘resident’ adjusted net income amount for both the s23 (resident) and s811 (non-UK resident) calculation.An example would be a non-UK resident (NRD1=Y) with UK dividends £50,000 (INC4), Child Benefit £1,010 (CBC1), Employment Income £10,500 (EMP1), Allowable expenses £5,000 (EMP20), and profit from furnished holiday lettings £11,000 (PRO15). Under the s23 calculation there is a HICBC of £1,010 and this is also included within the Amount B figure of £4,310, resulting in an ‘Income tax liability limited to’ amount under s811 of £8685.00.The Amount B figure should only include the income tax that would otherwise be chargeable on the non-disregarded income and not the HICBC. Therefore, that amount would be £3,300, resulting in a s811 liability of £7675.00.The number of customers estimated to be affected is less than 30. | In these circumstances a paper return should be filed. | This can be identified when:NRD1 = Y And CBC1 > 0 (zero) And c28.14 > 0 (zero) And c28.14 <> d\_28\_14 And c12.1b minus (larger of 0 (zero) and (c28.14 minus d\_28\_14)) < c12.1a Where: d\_28\_14 = lower of c28.11 and d\_28\_13 d\_28\_13 = d\_28\_10 x c28.12 d\_28\_10 = d\_28\_9 x CBC\_taper (1%) d\_28\_9 = larger of 0 (zero) and (d\_28\_7 minus c28.8) d\_28\_7 = larger of 0 (zero) and (c4.63 minus c91.27) | Planned fix for 2023-24 |
| 143 | SA107 | T2 | TRU18.1 | This can affect non-UK resident customers who receive foreign dividend income in TRU18.1 as the s811 calculation is not including that income as disregarded income. Neither is it including the tax deducted from it as tax deducted from disregarded income. An example would be a non-UK resident (NRD1 =Y) with £12,000 State Pension (INC8), Dividends from Estate £3,000 (TRU18) and Dividend from Estate income taxed at 7.5% (TRU18.1) of £4000.The example shows that currently the calculator is incorrectly omitting from disregarded income the £4000 from TRU18.1 (grossed up to £4,324), and the £324.33 as tax deducted from disregarded income. £203.35 is also incorrectly shown as ‘tax which would otherwise be chargeable on non-disregarded income.’ This results on a s811 liability of £120.98 overpaid.With the correct disregarded income of £19,611 and £612.01 as taxed deducted from disregarded income the correct s811 liability £0.00The number of customers estimated to be affected will be small. | In these circumstances a paper return should be filed | This can be identified when:TRU18.1 > 0AndNRD1 = YAndc12.1a is equal to or greater than c12.1b | Planned fix for 2023-24 |
| 144 | SA100SA101 | TR3AI3 | INC20AIL1 | The SA calculator is incorrectly allowing earlier years losses in box AIL1 to be set against and reduce (the tax charged on benefits from pre-owned assets at INC20.An example would be a rUK resident customer with State Pension (INC8) £12,500, property income (PRO40) £10,000, Other gross taxable income (INC17) £25,100 Other income expenses (INC18) £3,286, Benefit from pre-owned assets (INC20) £16,500 and Earlier year losses (AIL1) £35,650.This example shows that the amount of earlier years losses is set against the pre-owned assets resulting in a total liability of £2,518.80. The correct tax calculation should include the amount of £16,500 for pre-owned assets, resulting in a total liability of £5,286.00.The number of customers estimated to be affected is less than 20. | In these circumstances a paper return should be filed | This can be identified where:INC20 > 0 (zero)AndAIL1 > 0 (zero)Andc1.55 > c1.53 | Planned fix for 2023-24 |
| 145 | SA101 | — | CBC1 | The calculator was changed for the 2021/22 tax year so that notional taxes were positioned after step 7 of the s23 Income Tax Act (ITA) 2007 calculation of income tax liability and restricted to ensure that step 7 charges from s30 ITA 2007 (High Income Child Benefit Charge, Gift Aid, CJRS and SEISS payments, pension charges) were not reduced by any notional tax treated as paid.This is incorrect as step 7 charges can be reduced by notional taxes (gains from contracts of life insurance, Settlor Interested Settlements, and non-UK residents in receipt of UK dividend income)An example would be a rUK resident customer with Untaxed UK Interest (INC2) £685, UK Dividends (INC4) £1,899, State Pension (INC8) £7,124, Other Pensions (INC11) £8,639, Child Benefit (CBC1) £3,728, Life Insurance Gains (AOI4) £46,700, number of years 4 (AOI5), Venture Capital Trust Subscriptions (AOR1) £25,000.In this example the notional tax is £9,340, but this has been restricted to £2,478.60, so that it reduces the Income tax due after reductions to zero but leaves the High-Income Child Benefit Charge of £3,728.00 remaining.The correct tax calculation allows the total amount of notional tax £9,340, which is then set against both the income tax due and the High-Income Child Benefit Charge, resulting in total amount due of nil. Note there is no repayment due as Notional tax is not refundable. The number of customers estimated to be affected is less than 1000. | In these circumstances a paper return should be filed | This can be identified where:Where TRU2 + TRU19 + FOR43 + AOI4 > 0 (zero) And c10.20 < d\_10\_20 where: d\_10\_20 = c10.9 + c10.13 + c10.17 | Planned fix for 2023/24 |

# Changes

| Document ID | Date | Unique ID | Notes | Changes |
| --- | --- | --- | --- | --- |
| 2022-23 v3.0 | 21 November 2023 | ID140 | Reinstated | Reinstated and updated due to incomplete fix during 2022-23 |
| 2022-23 v3.0 | 21 November 2023 | ID144 | Updated | Amendment to example |
| 2022-23 v3.0 | 21 November 2023 | ID145 | New | — |
| 2022-23 v2.0 | 2 August 2023 | ID144 | New | — |
| 2022-23 v2.0 | 2 August 2023 | ID143 | New | — |
| 2022-23 v1.0 | 21 April 2023 | ID62 | Updated | To make relevant to 2022-23 & update to the relevant dividend rate |
| 2022-23 v0.1 | 28 February 2023 | ID46 | Updated | To make relevant to 2022-23 |
| 2022-23 v0.1 | 28 February 2023 | ID62 | — | Under review |
| 2022-23 v0.1 | 28 February 2023 | ID141 | Updated | To make relevant to 2022-23 |
| 2022-23 v0.1 | 28 February 2023 | ID139 | Updated | To make relevant to 2022-23 |
| 2022-23 v0.1 | 28 February 2023 | ID138 | Updated | To make relevant to 2022-23 & amended to Fix planned for 23/24 |
| 2022-23 v0.1 | 28 February 2023 | ID135 | Updated | Amendment to example & moved to system related exclusions |
| 2022-23 v0.1 | 28 February 2023 | ID124 | Updated | To make relevant to 2022-23 & moved to System Related Exclusions |
| 2022-23 v0.1 | 28 February 2023 | ID142 | Removed | Fixed for 2022-23 |
| 2022-23 v0.1 | 28 February 2023 | ID140 | Removed | Fixed for 2022-23 |
| 2022-23 v0.1 | 28 February 2023 | ID137 | Removed | Fixed for 2022-23 |
| 2022-23 v0.1 | 28 February 2023 | ID136 | Removed | Fixed for 2022-23 |
| 2022-23 v0.1 | 28 February 2023 | ID129 | Removed | Fixed for 2022-23 |
| 2022-23 v0.1 | 28 February 2023 | ID121 | Removed | Fixed for 2022-23 |
| 2022-23 v0.1 | 28 February 2023 | ID1 | Updated | Year in issue updated |
| 2022-23 v0.1 | 28 February 2023 | — | — | Document created from 2021-22 v4.1 |