

Self-Assessment Individual Exclusions for online filing – 2020 to 2021

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.

1. 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.
2. 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.
3. 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: 10

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 2021 for a 2019/20 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 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.	-	-

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36	SA105	UKP2	PRO42 , FSE78, SPS22, FPS22	<p>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.</p> <p>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.</p>	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 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	SA103L SA103S SA103F SA104S SA104F SA110	TC1	CAL4.1 pseudo Class 2 box pseudo Class 1 box	<p>The Reg100 Class 4 calculation uses Class 2 max amount of 53 x £3.05 (£161.65), and where they are a Share Fisherman the amount should be 53 x £3.70 (£196.10). As a result, the Class 4 amount may be less than it should be by £34.45.</p> <p>A very small number of customers are expected to be affected by this.</p>	In these circumstances a paper return should be filed.	Share Fishermen with Class 1 NICable 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: SA109 disregarded income not in calculation SA100	Reside ncy RR1 disrega rded income not in calculat ion TR3	Reside ncy NRD1 disrega rded income not in calculat ion INC17	<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>The amount of any overpayment will depend on the amount of the disregarded income.</p> <p>The estimated number of customers affected is 100.</p>	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	-

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62	Trust income SA107	T2	TRU18	<p>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 7.5%. Trusts with an accounts period covering pre 6 April 2016 that have had dividend income will not have the tax credit set against income tax in the calculation.</p> <p>A customer will not receive a tax credit if they:</p> <ul style="list-style-type: none"> • have an accounts period for their Trusts income that starts before 6 April 2016 <p>or</p> <ul style="list-style-type: none"> • estate received dividends before 6 April 2016 but income paid to beneficiary after that date <p>and</p> <ul style="list-style-type: none"> • received dividend income prior to 6 April 2016 and have a non-repayable tax credit <p>and</p> <ul style="list-style-type: none"> • they want the SA tax calculation to set that tax credit against other income. <p>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 2018</p> <p>The estimated number of customers affected is reducing each year and is estimated to be less than 100.</p>	In these circumstances a paper return should be filed	<p>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 2017, a 7.5% tax credit against any tax is due on these dividends. The 7.5% tax credit is not repayable in the event that there is no tax liability for the year.</p> <p>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 2020, in box 26, Any other information.”</p> <p>If the tax credit can be set against tax due this is not being given in the calculation.</p>	-
100	SA101 SA108	Ai2	AOR2	<p>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.</p> <p>HMRC is aware of 4 affected customer cases.</p>	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.	-

Category 2 – “Live” Exclusions: 16

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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 amount in this box will not be able to file online and should contact Lloyds Underwriters Unit S1278, Newcastle Upon Tyne, NE98 1ZZ for advice.	-	-
5	SA107	T2	TRU19	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 these circumstances if the calculation shows that the notional tax will be refunded, customers will be unable to file online.	Review Special ID22 for a workaround where there is no likelihood of the notional tax being refunded.	-	-
18	SA110	TC2	CAL14	Where there is an entry in CAL14 but there is no entry in AO14 or AIL23 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	SA103F SA103S	SEF4 SES2	FSE79 FSE74 SSE34 SSE29	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	SA104F SA104S	FP2 SP2 SP1	FPS23 FPS17 SPS23 SPS17	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.	-	-

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34	SA103F SA104S SA104F	SEF4 SP1 FP1	FSE72 SPS11 FPS11	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.	-
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 in 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 £8457.12, £553.65 is deducted as 7.5% tax treated as paid on UK dividends (£4382) and partnership dividends (£3000). The 7.5% credit should only be given on the UK dividends however and so the correct credit would be £328.65. 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 2021/22
127	SA103F	SEF4	FSE65 FSE74 FSE75.1 FSE77	Disguised Remuneration Loan Charge (DR) forms part of the calculation of the taxable profit or loss of a business. Losses should be able to be offset against the DR charge. Currently where either (1) DR reduces a net business loss and creates either a profit or a reduced adjusted loss, or (2) there is a loss brought forward from a previous year to be offset against a DR charge, there are validation constraints preventing this. The result is either (1) the full amount of DR is incorrectly charged to Income Tax & NICs	In these circumstances a paper return should be filed. For (1) The working sheet within the SA103F Notes should be		Will not apply for 2021/22

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				<p>with the adjusted loss being incorrectly available in full, or that (2) validation will fire preventing submission.</p> <p>(1) A simplified example would be an rUK customer with a net business loss (FSE65) of £10,000 with an additional £20,000 for DR (FSE75.1). This should result in a total taxable profit of £10,000 but the validations will result in an incorrect taxable profit of £20,000 and an adjusted loss of £10,000 rather than a taxable profit of £10,000. The number of customers affected by this issue is tbc but expected to be minimal.</p> <p>(2) 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.</p>	<p>followed when doing so and the result will be both a taxable profit and an adjusted loss. HMRC will manually adjust the amounts in their calculation.</p>	<p>This can be identified when for</p> <p>(1) FSE65 > 0 And FSE75.1 > 0</p> <p>Or for</p> <p>(2) FSE73 > 0 And FSE74 > FSE73 And FSE75.1 > 0</p>	
128	SA101 SA106	Ai1 F6	AOI4 AOI5 AOI6 AOI7 AOI8 AOI9 FOR43 FOR44	<p>The SA calculator is not taking into account any losses in determining when to calculate Top Slicing Relief (TSR). This will affect customers where, had their losses been taken into account, they would have had their gains in the higher rate band. As a result no TSR is calculated.</p> <p>An example would be an rUK customer with Untaxed Interest (INC2) £450, Other Pension (INC11) £2,760, Adjusted Property Profit (PRO38) £165,400, Property loss brought forward and used against this year's profits (PRO39), Taxable Property profit for the year (PRO40) £0, and Life Assurance gains with tax treated as paid (AOI4) £125,000 over 5 years (AOI5). As the losses are not being taken into account there is no unused higher rate band and there are no gains in the higher rate band. The result of this is that there is no TSR due. When the losses are taken into account TSR is due, as there is an unused amount of the higher rate band available (£90,710). This then allows TSR of £17,684. Within the TSR stage of the calculator the starting point at c17.1 will be changed to take it's figure from c5.85 rather than from c3.21. In this example this would be £128,210 rather than £293,610.</p> <p>The number of customers affected is expected to be small.</p>	<p>In these circumstances a paper return should be filed</p>	<p>This can be identified when AOI4 + AOI6 + AOI8 + FOR43 > 0 And AOI5 or AOI7 or AOI9 or FOR44 > 1 Or (c17.22 > 0 and c17.21 divided by c17.22 > 1) And c4.63b > 0 And c17.38 = 0 And d_17_38 > 0</p> <p>where d_17_38 = larger of 0 (zero) and (d_17_16 minus d_17_37) d_17_16 = lower of d_17_13 and c17.14 d_17_13 = larger of 0 (zero) and (d_17_9 minus c17.12) d_17_37 = larger of 0 (zero) and (d_17_35 minus d_17_36) d_17_36 = lower of c17.22 and d_17_35 d_17_35 = larger of 0 (zero) and (d_17_34 minus c17.12) d_17_34 = larger of 0 (zero) and (d_17_33 minus c17.8) d_17_33 = larger of 0 (zero) and (d_17_32 minus c17.21) d_17_32 = larger of 0 (zero) and (d_17_5 minus c17.22) d_17_9 = larger of 0 (zero) and (d_17_5 minus c17.8) d_17_5 = larger of 0 (zero) and (d_17_1 minus c17.4) d_17_1 = c5.85</p>	Planned fix for 2021-22

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129	SA103F SA104S SA104F	SEF4 SP1 SP2 FP1 FP2 FP4	FSE69 FSE76 FSE78 SPS13 SPS20 SPS22 FPS13 FPS22 FPS76	<p>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 <i>after</i> 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 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.</p> <p>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 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.</p> <p>The number of customers estimated to be affected is small.</p>	<p>In these circumstances a paper return should be filed.</p> <p>This Exclusion replaces Special ID 40</p>	<p>This can be identified where there are 1 or more of each schedule SA103F, SA104S or SA104F</p> <p>Where On 1 SA103F FSE69 >0 and FSE76 > 0 and on another SA103F FSE78 > 0 Or On 1 SA104S SPS13 > 0 and SPS20 > 0 and on another SA104S SPS22 > 0 Or On 1 SA104F FPS13 > 0 and FPS76 > 0 and on another SA104F FPS22 > 0</p> <p>And c4.45 < c4.40</p> <p>To assist developers further the 2021-22 requirements will show as follows:</p> <p>c4.10 - For each instance of FSE69 if the corresponding instance of FSE78 > 0 add FSE69 to total for c4.10, else add 0 to total for c4.10, end if.</p> <p>c4.16 - For each instance of SPS13 if the corresponding instance of SPS22 > 0 add SPS13 to total for c4.16, else add 0 to total for c4.16, end if.</p> <p>c4.22 - For each instance of FPS13 if the corresponding instances of FPS22 + FPS39 > 0 add FPS13 to total for c4.22, else add 0 to total for c4.22, end if.</p>	Planned fix for 2021-22
130	SA100 SA108	TR4 CG1 CG2 CG3	REL5 REL8 CGT10 CGT12 CGT22 CGT30 CGT38	<p>Under s424 ITA 2007, where the tax treated as deducted from a customer's gifts to charity exceeds their Income Tax (IT) and Capital Gains Tax (CGT) charged, they will have a Gift Aid tax charge. For the CGT charge any amounts paid from a CGT Property disposal return are added to any balance of CGT due on the return. Currently if there is a CGT overpayment however, the Gift Aid tax charge will not be correct.</p> <p>An example would be a Scottish customer with Employment (EMP1) £19,840, allowable expenses (EMP20) £4,219, UK dividends (INC4) £4,950, Payments to charity (REL5) £25,400, Residential property gain (CGT6) £29,540 and tax on the gain already charged (CGT10) £4,000. Currently the amount of CGT used to frank the Gift Aid is arrived at by adding any CGT already charged or paid in year to any balance of CGT due on the</p>	<p>In these circumstances a paper return should be filed.</p>	<p>This can be identified when:</p> <p>c4.56 > 0</p> <p>And c18.59 > 0 (zero)</p> <p>And c9.39 <> d_9_39</p> <p>Where</p>	Planned fix for 2021-22

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				<p>return. In this example £4,000 has been paid in year and as there is nothing further to pay there is an overpayment. Therefore the £4,000 already charged is used to frank the Gift Aid. With the addition of the £824.60 IT due there is a total of £1,525.40 due as a Gift Aid charge.</p> <p>The CGT due <i>before</i> anything already charged should be used instead which here is £3103.20 which when added to the IT due will give a Gift Aid charge of £2422.20.</p> <p>The number of customers affected is to be confirmed.</p>		<p>$d_{9_39} = \text{larger of } 0 \text{ (zero) and } (c_{9.34} \text{ minus } (d_{9_35} + c_{9.36} + c_{9.37} + c_{9.38}))$</p> <p>$d_{9_35} = c_{18.52} + c_{18.55}$</p>	
131	SA101 SA109	AI2 RR1	AOR8 NRD1	<p>The overview of the tax calculation process at the start of the requirements instructs the user how to run the calculation for a non-resident customer, where NRD1=1. This references calculating c4.64 through to c12.1.</p> <p>Where the customer has completed box AOR8, claiming relief for Trade Union Death Benefit Payments, this relief will be excluded from the non-resident calculation as this comes into the calculation at c4.4. Thus the customer will not receive the benefit of the relief which will be the amount in AOR8 at their highest rate of tax.</p> <p>The Test Case Generator and the test service will already calculate correctly. However as this has not been written into the requirements software developers may need to make the change, so 'Calculate boxes c4.64 through c12.1' becomes 'Calculate boxes c4.4 through c12.1.'</p>	In these circumstances a paper return should be filed.	<p>This can be identified when:</p> <p>NRD1=Y</p> <p>And AOR8 > 0 (zero)</p> <p>And c91.28 > 0 (zero)</p> <p>And c12.1b < c12.1a</p>	Planned fix for 2021-22
132	SA101	Ai2	AOR5	<p>Where a customer has lump sum income (ASE5) in the additional rate band before any reliefs and allowances, they will not have those allowances allocated in the most beneficial way if they are greater than the lump sum plus non-savings income in the additional rate band, and their non savings income is greater than their reliefs/allowances plus the extended basic rate band. This will also affect customers for 2019/20.</p> <p>An example would be a rUK customer with interest (INC2) £243, dividends (INC4) £108,598, Property income (PRO40) £68,381, lump sum (ASE5) £16,450 and land or property gifted to charity (REL10) £17,263. Due to an error in boxes c5.45a to c5.46 the calculator will allocate £813 allowances to the savings income at c5.46 instead of non-savings income at c5.52h. Currently the SA calculator will show a liability of £56,007.56, whereas by allocating the correct amount of £243 in box c5.46 the liability should be £55,747.64.</p> <p>The number of customers affected is expected to be small.</p>	In these circumstances a paper return should be filed.	<p>This can be identified when:</p> <p>ASE5 > 0</p> <p>And c5.1 > 0</p> <p>And c4.79 > 0</p> <p>And c5.3 >= c5.1 + c5.2a</p> <p>And c5.34d > 0</p> <p>And (larger of 0 (zero) and (c5.1 minus (c5.44 + c5.45))) > c5.37</p> <p>And c5.46 <> d_5_46</p> <p>And c6.21 = 0 (zero)</p> <p>Where</p> <p>$d_{5_46} = \text{lower of } d_{5_45c} \text{ and } (\text{larger of } 0 \text{ (zero) and } (c_{5.11} \text{ minus } (c_{5.15} + c_{5.19} + c_{5.20c})))$</p> <p>$d_{5_45c} = \text{lower of } d_{5.45a} \text{ and } d_{5.45b}$</p> <p>$d_{5.45b} = c_{5.1} \text{ minus } (c_{5.44} + c_{5.45})$</p> <p>$d_{5.45a} = c_{5.43d} \text{ minus } (c_{5.44} + c_{5.45})$</p>	Planned fix for 2021-22

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133	SA101 SA106	Ai1 F6	AOR4 AOR5 AOR6 AOR7 AOR8 AOR9 FOR43 FOR44 FOR45	<p>Some higher rate (HR) customers with small chargeable gains will not receive the benefit of any of their Personal Savings Allowance (PSA) at their higher rate.</p> <p>An example is an rUK customer with untaxed interest (INC2) £6,500, UK dividends (INC4) £19,797, State Pension (INC8) £9,988, other pensions (INC11) £22,000, Chargeable gain (AOI4) £250 over 1 year (AOI5). Currently the calculator is allocating all the Personal Allowance (PA) to non-savings income which then leaves £500 savings in the PSA at the basic rate (BR). By allocating £6,250 PA to non-savings and £6,250 to savings, the PSA is then allocated as £250 to savings at BR and £250 to savings at HR.</p> <p>The number of customers affected is expected to be small.</p>	In these circumstances a paper return should be filed.	<p>This can be identified when:</p> <p>Where $c5.1 > 0$ (zero)</p> <p>And $c5.11 > 0$ (zero)</p> <p>And $c5.3 > 0$ (zero)</p> <p>And $c5.41 > 0$ (zero)</p> <p>And $c5.67 <> d_5_67$</p> <p>$d_5_66e1 = \text{larger of } 0 \text{ (zero) and } (c4.79 \text{ minus } c5.66e)$ $d_5_66f = \text{lower of } (\text{larger of } 0 \text{ (zero) and } (c5.41 \text{ minus } d_5_66e1)) \text{ and } c5.66e$ $d_5_66h = \text{larger of } 0 \text{ (zero) and } (c5.66e \text{ minus } d_5_66f)$ $d_5_66i = \text{larger of } 0 \text{ (zero) and } (c5.66b \text{ minus } (c5.66d + c5.66e))$ $d_5_66i1 = c5.48 + c5.58 + c5.58k + c5.66$ $d_5_66i2 = \text{lower of } (\text{larger of } 0 \text{ (zero) and } (((\text{larger of } 0 \text{ (zero) and } (c5.66b \text{ minus } c5.66d)) + c5.41) \text{ minus } c4.79)) \text{ and } d_5_66i1$ $d_5_66i3 = c5.44 + c5.52h + c5.58.7 + c5.62 + c5.66.7$ $d_5_66i4 = \text{lower of } (c5.66d + d_5_66f + d_5_66i) \text{ and } d_5_66i3$ $d_5_66j1 = \text{larger of } 0 \text{ (zero) and } (SR_band \text{ (£5,000) minus } (c5.66a + d_5_66i4))$ $d_5_66j2 = \text{lower of } (\text{larger of } 0 \text{ (zero) and } (c5.66b \text{ minus } d_5_66i4)) \text{ and } d_5_66j1$ $d_5_66j3 = \text{lower of } c5.66e \text{ and } ((\text{larger of } 0 \text{ (zero) and } (c5.66b \text{ minus } (d_5_66i4 + d_5_66j2))))$ $d_5_66j4 = \text{larger of } 0 \text{ (zero) and } (c5.66b \text{ minus } d_5_66i4)$ $d_5_66j5 = \text{larger of } 0 \text{ (zero) and } (d_5_66j4 \text{ minus } (d_5_66j2 + d_5_66j3))$ $d_5_66j6 = \text{larger of } 0 \text{ (zero) and } (c5.66e \text{ minus } d_5_66j3)$ $d_5_66k = \text{lower of } c5.41 \text{ and } d_5_66j6$ $d_5_66l = \text{lower of } c5.66j \text{ and } d_5_66k$ $d_5_66m = \text{larger of } 0 \text{ (zero) and } (d_5_66k \text{ minus } d_5_66l)$ $d_5_66n = \text{larger of } 0 \text{ (zero) and } (c5.2a \text{ minus } (c5.66a + d_5_66i4))$ $d_5_66n1 = \text{lower of } (\text{larger of } 0 \text{ (zero) and } (c5.66b \text{ minus } (c5.66d + d_5_66i2)))) \text{ and } c5.66e$ $d_5_66o = \text{lower of } c5.66b \text{ and } d_5_66i4$ $d_5_66p = \text{lower of } (\text{larger of } 0 \text{ (zero) and } (c5.37 \text{ minus } (c5.46 + c5.52l + c5.64 + c5.68a + d_5_66j3))) \text{ and } d_5_66o$ $d_5_66p1 = \text{lower of } d_5_66o \text{ and } d_5_66p$ $d_5_66p1a = \text{lower of } (\text{larger of } 0 \text{ (zero) and } (d_5_66i \text{ minus } d_5_66j5)) \text{ and } d_5_66p1$ $d_5_66p1b = \text{lower of } d_5_66p1a \text{ and } (\text{larger of } 0 \text{ (zero) and } (c5.66g \text{ minus } d_5_66h))$ $d_5_66p1c = \text{lower of } (\text{larger of } 0 \text{ (zero) and } (d_5_66p1a \text{ minus } d_5_66p1b)) \text{ and } (\text{larger of } 0 \text{ (zero) and } (c5.66b \text{ minus } d_5_66n))$ $d_5_66p2 = \text{lower of } d_5_66p1 \text{ and } d_5_66p1b$ $d_5_66p3 = \text{larger of } 0 \text{ (zero) and } ((\text{lower of } d_5_66p1 \text{ and } d_5_66p1c) \text{ minus } d_5_66p2)$ $d_5_66p4 = \text{lower of } (\text{larger of } 0 \text{ (zero) and } (c3a.1a \text{ minus } c5.66a)) \text{ and } d_5_66p1$</p>	Planned fix for 2021-22

Unique ID	Schedule	Page	Box	Issue	Workaround	Mnemonic criteria for Software Developers	Status
						$d_5_66p5 = \text{lower of } (\text{larger of } 0 \text{ (zero) and } ((c3a.1a + c3a.2 + c4.59) \text{ minus } c5.66a)) \text{ and } (\text{larger of } 0 \text{ (zero) and } (d_5_66p1 \text{ minus } d_5_66p4))$ $d_5_66p6 = \text{lower of } (\text{larger of } 0 \text{ (zero) and } ((c3a.1a + c3a.2 + c3a.2a + c4.59) \text{ minus } c5.66a)) \text{ and } (\text{larger of } 0 \text{ (zero) and } (d_5_66p1 \text{ minus } (d_5_66p4 + d_5_66p5)))$ $d_5_66p7 = \text{larger of } 0 \text{ (zero) and } (d_5_66p1 \text{ minus } (d_5_66p4 + d_5_66p5 + d_5_66p6))$ $d_5_66p8 = \text{larger of } 0 \text{ (zero) and } (((d_5_66p2 \times BR_rate (20\%)) + (d_5_66p3 \times HR_rate (40\%)) + (d_5_66l \times BR_rate (20\%)) + (d_5_66m \times HR_rate (40\%))) \text{ minus } ((d_5_66p4 \times c3a.3b) + (d_5_66p5 \times c3a.4) + (d_5_66p6 \times c3a.4a) + (d_5_66p7 \times c3a.5)))$ $d_5_66q = \text{if } (c5.66b \text{ minus } c5.66d) > 0 \text{ (zero) and } (c5.66b + c5.41) > (c5.66d + c4.79) \text{ and } d_5_66p8 > 0 \text{ (zero) and } c5.41 > 0 \text{ (zero)}$ $d_5_66q = d_5_66p1$ else $d_5_66q = 0 \text{ (zero)}$ end if $d_5_67 = \text{larger of } 0 \text{ (zero) and } ((c5.44 + c5.52h + c5.58.7 + c5.62 + c5.66.7) \text{ minus } d_5_66q)$	
134	Various SA109	Various RR1	Various NRD1	<p>Additional charges at step 7 s23 ITA 2007 (Gift Aid tax charge, pension savings charge etc) should not be reduced by notional tax as this is not repayable. Currently in the SA calculator where there is such a tax charge this can be seen to be reduced (or 'paid') by the notional tax as though it comes in as a s23 step 6 tax reducer. This is not correct, it can only be set against the income on which it arose and it should be deducted after all the 7 steps of s23 have been applied.</p> <p>An example would be a non-UK resident customer (NRD1) claiming personal allowances (NRD15) with £2,967 dividends from UK companies (INC4), net gift aid payments of £5,490 (REL5), and UK property profit £11,650 (PRO40). The step 5 liability under s23 ITA 2007 is £8.77. However, the income tax charged under s425 ITA 2007 is zero so under s424 ITA 2007 there is a Gift Aid charge of £1,372.00. The total liability before notional tax is therefore £1,380.77. Currently the SA calculator is incorrectly deducting from that charge £222,53 which is the s399 tax treated as paid on the UK dividends (£2,967 x 7.5%), leaving a net amount due by the customer of £1,158.24. The notional tax should be restricted to the step 5 liability of £8.77 so the correct amount due, after notional tax, is £1,372.00.</p> <p>The number of customers affected by this issue is expected to be small.</p>	In these circumstances a paper return should be filed.	This can be identified where: $INC4 + INC5 + FPS70 + TRU5 + TRU9 + TRU12 + TRU19 + TRU2 + AOI4 + AOI13 + FOR45 > 0$ And $c9.39i > c12.1f$	Planned fix for 2021-22

Unique ID	Schedule	Page	Box	Issue	Workaround	Mnemonic criteria for Software Developers	Status
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	<p>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.</p> <p>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).</p> <p>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 £4,975 rather than £975 and so relief for finance costs is given at £2,300 x 20% rather than £975 x 20%.</p> <p>The number of customers affected is estimated to be less than 200.</p>	In these circumstances a paper return should be filed.	<p>This can be identified when:</p> <p>NRD20 includes savings and/or dividend income</p> <p>And $PRO44 + PRO45 + FPS41.1 + FPS41.2 + FPS63.1 + FPS63.2 + FOR13.1 + FOR13.2 + FOR24.1 + FOR24.2 + TRU25 + TRU25.1 > 0$ (zero)</p> <p>And $d_{24_15} < c_{24.17}$</p> <p>d_{24_15} = larger of 0 (zero) and $(c_{24.11} \text{ minus } (c_{24.12} + c_{24.13} + c_{24.14} + d_{3_22_1} + d_{3_22_2}))$</p> <p>$d_{3_22_1}$ = any savings income included in NRD20</p> <p>$d_{3_22_2}$ = any dividend income included in NRD20</p>	Planned fix for 2022/23

Changes Log

Document ID	Date	Unique ID	Notes	Changes
2020-21 v4.0	13 January 2022	ID135	New	
2020-21 v4.0	13 January 2022	ID133	Updated	Mnemonic criteria updated
2020-21 v4.0	13 January 2022	ID132	Updated	Mnemonic criteria updated
2020-21 v3.0	29 November 2021	ID129	Updated	Mnemonic criteria updated
2020-21 v3.0	29 November 2021	ID134	New	
2020-21 v3.0	29 November 2021	ID132	Updated	Mnemonic criteria updated
2021-21 v3.0	29 November 2021	ID133	New	
2020-21 v2.0	27 July 2021	ID129	Updated	Mnemonic criteria updated
2020-21 v2.0	12 July 2021	ID132	New	
2020-21 v2.0	2 July 2021	ID127	Updated	Issue and mnemonic criteria updated
2020-21 v2.0	4 June 2021	ID130	Updated	Mnemonic criteria updated
2020-21 v1.0	12 May 2021	ID131	New	
2020-21 v1.0	12 May 2021	ID62	Updated	Year changed
2020-21 v1.0	12 May 2021	ID130	New	
2020-21 v1.0	12 May 2021	ID129	New	
2020-21 v1.0	12 May 2021	ID127	New	
2020-21 v1.0	12 May 2021	ID128	Updated	Mnemonic criteria updated

Document ID	Date	Unique ID	Notes	Changes
2020-21 v0.1	17 February 2021	ID128	New	
2020-21 v0.1	17 February 2021	ID127	Placeholder	A number has been allocated to a potential Exclusion that is under review, there is minimal impact.
2020-21 v0.1	4 February 2021	ID47	Updated	Numbers affected updated
2020-21 v0.1	27 January 2021	ID126		Removed fixed for 20-21
2020-21 v0.1	27 January 2021	ID125		Removed fixed for 20-21
2020-21 v0.1	27 January 2021	ID123		Removed fixed for 20-21
2020-21 v0.1	27 January 2021	ID122		Removed fixed for 20-21
2020-21 v0.1	27 January 2021	ID121		Removed fixed for 20-21
2020-21 v0.1	27 January 2021	ID120		Removed fixed for 20-21
2020-21 v0.1	27 January 2021	ID119		Removed fixed for 20-21
2020-21 v0.1	27 January 2021	ID118		Removed fixed for 20-21
2020-21 v0.1	27 January 2021	ID117		Removed fixed for 20-21
2020-21 v0.1	27 January 2021	ID116		Removed fixed for 20-21
2020-21 v0.1	27 January 2021	ID115		Removed fixed for 20-21
2020-21 v0.1	27 January 2021	ID114		Removed fixed for 20-21
2020-21 v0.1	27 January 2021	ID113		Removed fixed for 20-21
2020-21 v0.1	27 January 2021	ID110		Removed fixed for 20-21
2020-21 v0.1	27 January 2021	ID105		Removed fixed for 20-21
2020-21 v0.1	27 January 2021	ID27		Removed fixed for 20-21
2020-21 v0.1	27 January 2021	ID20		Removed fixed for 20-21
2020-21 v0.1	27 January 2021	ID19		Removed fixed for 20-21
2020-21 v0.1	21 December 2020			Document created