

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

### Individual Special cases

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.

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.

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: 23

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	—	—	—
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	—

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4	General Info only	—	—	Repayment to nominee	<p>Where the return information Repayment to customer or nominee by BACS – complete the overpaid tax section &amp; enter the relevant bank details on the return. Both sections must be completed.</p> <p>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.</p> <p>Where the return information is transmitted by a Filing Only Agent, and it contains a request for repayment (over a certain level) to:</p> <p>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.</p>	—	—
5	Limit restrictions on iterative boxes	Various	Various	If you attempt to submit more boxes (i.e., iterative) than is allowed by the schema (technical documentation) your return will fail when filed online, unless you follow the workaround.	<p>If, exceptionally, you have more items to include in a section than the schema (technical documentation) allows, amalgamate items as follows (but it is permissible for you to amalgamate as seems sensible):</p> <ul style="list-style-type: none"> <li>• Complete all but the final entry line as normal.</li> <li>• Amalgamate any remaining items together &amp; enter the total in the final entry line.</li> <li>• 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).</li> <li>• Include an attachment with the return (or use additional space) to make a full return of those items amalgamated for convenience.</li> </ul>	—	—
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	—

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8	Individual return with more than one accounting period	Various	Various	Please refer to the workaround where there is an Individual return with more than one accounting period.	Where there is more than one set of accounts for the basis period, separate Self Employment pages should be completed for each set of accounts. One set of Self Employment pages should be completed with details of the latest accounting period and FSE66 to FSE82 as appropriate, should be completed to arrive at the taxable profit for the basis period. Additional Self Employment pages for any other accounting periods should be submitted as an attachment with an explanation given in white space (additional information). Note: that where the pages do not include the full details of profits, expenses necessary to confirm the net profit the return does not satisfy the requirements of Section 8 TMA1970.	—	—
9	Multiple schedules and Class 4 NIC	Various	Various	Please refer to the workaround where the return contains multiple schedules and Class 4 NIC.	Where there are multiple schedules where Class 4 NIC is due e.g., Self-Employment, Lloyds or Partnership, the class 4 NIC boxes should be completed on only one schedule. Where an adjustment is to be made in FSE102, LUN65, SPS27, or FPS27, this adjustment along with other Class 4 NIC boxes completed needs to be made on the first schedule submitted with a profit. Where only one of the businesses 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 year's 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 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	—

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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	—
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 <b>2022/23</b> 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	—	—

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30	Residency SA109	RR3	NRD28	<p>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.</p> <p>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.</p>	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.	<p>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.</p> <p>NRD28 = Y AND (NRD31 = Y OR NRD32 = Y) AND c4.40 &gt; £50,000</p>	—
38	SA108	CG3	CGT50 and 50.1	<p>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 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.</p>	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%).	<p>This can be identified when: and (CGT50 &gt; £1,000,000 Or CGT50.1 &gt; £1,000,000)</p>	—

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46	SA108	CG3	CGT50	The disposal of a residential property that has been used a furnished holiday let can qualify for Business Asset Disposal Relief (BADR). Such disposals cannot be reported in the Residential property section of the SA108 as gains qualifying for BADR are to be reported in the 'Other property' section.	<p>The total gains (or losses) reported on a Capital Gains Tax UK Property Disposal return should be reported in the 'Total gains or losses on the disposal of an asset of this type reported on Real Time Transaction (RTT) returns' box in the 'Other property, assets, and gains' section (box CGT21).</p> <p>The tax charged on a Capital Gains Tax UK Property Disposal return should be reported in the tax paid on RTT returns box (box CGT22).</p> <p>A note should also be made in the 'Additional Information' box on page CG4 to advise that the workaround has been used. Enter the reference numbers of the Capital Gains Tax UK Property Disposal return made and the amounts entered in boxes 21 and 22, instead of boxes 9 and 10.</p>	—	—
43	SA102	E1 E2	EMP18	<p>For the majority of customers, the maximum claim for Flat Rate Expenses (FRE) will be £1132. To prevent incorrect amounts over and above this a validation has been included on box EMP8 for 2021-22 – 'If present must be less than or equal to EMP-FRE-LIMIT (£1,132).</p> <p>There may be occasions however where there is a legitimate reason for a claim to be over the £1,132 limit. These occasions will be rare and likely to be based on an historical agreement. Those affected can follow the workaround provided.</p>	The workaround is to put the maximum amount of FRE allowable (£1,132) in box EMP18 and the balance in box EMP20 (Other Expenses). A note should be included in FIN19 (Any other information) on page TR7 SA100, or in the Additional Information box of the online return.	—	—

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47	SA108	CG1 CG2	CGT21 CGT29 CGT37	<p>Where customers have used the Real Time Transaction (RTT) service to report and pay Capital Gains Tax on disposals of assets to be declared in any of the sections 'Other property, assets and gains,' 'Listed shares and securities,' or 'Unlisted shares and securities,' the gains or losses reported in the RTT boxes CGT21, CGT29 or CGT37 should also be included within the total gains or losses boxes (CGT17 (CGT19 for losses) CGT26 (CGT27 for losses) and CGT34 (CGT35 for losses) respectively).</p> <p>If a customer has overestimated their gains or losses when using the RTT service and their actual gain or loss is less than what they need to enter in boxes CGT17, CGT19, CGT26, CGT27, CGT34 or CGT35 they may get a validation error. CGT21, CGT29 or CGT37 cannot exceed the amounts in boxes CGT17, CGT19, CGT26, CGT27, CGT34 or CGT35 respectively.</p>	<p>The workaround is to include the amount of the actual gain or loss in boxes CGT21, CGT29 or CGT37 as appropriate, rather than the amount reported in the actual RTT return.</p> <p>A note should also be made in the Additional Information box (CGT54) to tell us the amount of the gain or loss reported in the RTT return as well as any other RTT information asked for.</p>	—	—
48	SA109	RR3	NRD28	<p>From 17 November 2022 securities in a non-UK company acquired in exchange for securities in a UK company will be treated as being located in the UK for the purposes of Capital Gains Tax. Individuals will pay tax on gains or dividend and distribution income received in respect of those securities in the UK, in the same way as they would if the securities were in a UK company.</p> <p>UK resident, but non-UK domiciled customers who exchange more than 5% of securities in a UK close company for securities in a non-UK company will not be able to access the remittance basis on gains realised on the disposal of those non-UK securities or distributions received in respect of those securities.</p>	<p>Remitted foreign income would usually be entered in the relevant section of the SA106 Foreign page. Both remitted dividend and savings income would then be taxed at the non-savings rates. However these share exchange securities will be taxable at the dividend and savings rates and so the SA106 cannot be used.</p> <p>To receive the correct calculation the remittance basis user can use the following boxes:</p> <ul style="list-style-type: none"> <li>• Enter interest at box INC2 (SA100)</li> <li>• Enter dividends at box INC4 (SA100)</li> <li>• Claim Foreign Tax Credit Relief on the SA106 (box FOR2 and 'Foreign tax paid on other income' section)</li> <li>• Claim Special Withholding Tax in box NRD21 or NRS22 (SA109)</li> </ul> <p>Full details of amounts entered and boxes used should be included in the Additional Information box.</p>	—	—

## Category 2 – “Live” Specials: 11

Unique ID	Schedule	Page	Box	Issue	Workaround	Mnemonic criteria for Software Developers	Status
2	Developer only	—	—	<p>This issue does not affect submissions and is visible to software developers only.</p> <p>In the schema (technical documentation) the element &lt;SA100&gt; is mandatory but with no mandatory child elements.</p>	If you have no boxes to complete in the SA100, please send an empty element i.e., <SA100/>.	SA100	—
6	Top Slicing Relief	—	—	Where the return contains Multiple Chargeable Event Gains, please follow the workaround.	<p>Where the case involves Top Slicing Relief and there is more than one gain in any of the gain categories, other than a cluster (i.e., there is more than one gain spanning more than one year and this gain moves the taxpayer into higher rates), an entry must be made in box c17.17 of the working sheet.</p> <p>Box 1A should not exceed the entries in boxes AOI4, AOI6, AOI8 and FOR43</p> <p>And</p> <p>Box 1A should be completed but you should omit number of years from boxes AOI5, AOI7, AOI9 and FOR44.</p> <p>The following information must be shown in the Additional Information box -</p> <ul style="list-style-type: none"> <li>• Description of each policy, life annuity or cluster of identical policies</li> <li>• Number of complete years</li> <li>• Tax treated as paid.</li> </ul>	—	Fix planned for 2023/24
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



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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
23	SA104F	FP2	FPS41	The <b>2022/23</b> 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 from the earlier year being recorded in box FSE73.	To work out profit or loss for the basis period, results may have to be adjusted for accounting periods. Enter in box FSE 68 the amount of the adjustment needed to the profit in box FSE 64. (Or loss in box FSE 65). Alternatively, a paper return can be filed.	—	Under review

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39	SA105	UKP2	PRO32	The 2022 Autumn Statement announced that the temporary increase of the Annual Investment Allowance (AIA) limit to £1 million, that was first announced in the 2018 Finance Bill, would be made permanent from 1 April 2023. This effects the SA105 where for 22/23 the validation for box PRO32 is set at £989,042 (to account for the maximum reducing to £200k from 1 April 2023, as previously announced in the Budget of October 2021). An entry above £989,042 at PRO32 will result in a validation failure and the return would be blocked from successful online submission. 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.	A customer wishing to claim over £989,042 AIA at box PRO32 for 22/23 can still do so and successfully file online, by capping the entry at PRO32 to the £989,042 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.	For 22/23 - This can be identified when: PRO32 > £989,042	Will not apply for 23/24
49	SA102	E1	EMP1	Where customers have had to pay back money to their employer due to a contractual agreement (often known as claw back), the SA102 guidance asks them to reduce their pay in box EMP1 by the amount paid back and to enter a note to explain why they have done this in the 'Any other information' box.  Some customers may have to pay back more than their EMP1 pay figure but the guidance currently stops short of advising what to do in these circumstances.	Where a customer's pay back of earnings results in a negative position they are entitled to make a claim for loss relief on the amount below zero, as per s128 ITA 2007. To do this that amount is to be entered at box AOR6 (Post cessation trade relief and certain other losses) on page Ai2 of the SA101 Additional Information page.  Any unused amount can be carried forward to be used in a later year.	This can be identified when:  The customer's figure at EMP1 < the amount they have paid back to their employer.	The SA102 Guidance will be updated for 23/24
50	SA108	CG1 CG3	CGT6 CGT7 CGT9 CGT11	Where a customer has Capital Gains Tax (CGT) losses that are equal to, or more than their Gains, and also where they have made in-year CGT payments through Real Time Transactions for property disposals etc, the calculator will not offset any overpaid CGT against any income tax liability.	To enable any CGT overpayment to be offset against any Income Tax due, an amount of -£1.00 should be entered in box CGT51.  A note should be included in box CGT54 (Any other information) on page CG4, or in the Additional Information box of the online return to advise that the workaround has been used.	This can be identified when:  ((CGT6 + CGT17 + CGT26 + CGT34) minus ((CGT7 + CGT19 + CGT27 + CGT35) minus (CGT41 + CGT43)) + CGT52 + ((CGT52.1 + CGT52.5) is less than 1  And CGT51 and/or CGT18 are 0 (zero) or null  And CGT10 + CGT12 + CGT22 + CGT30 + CGT38 + CGT52.4 > 0 (zero)  And C12.16 > 0	Planned fix for 23/24

## Changes

Document ID	Date	Unique ID	Notes	Changes in bold
<b>2022-23 v2.0a</b>	02 August 2023	—	—	Accessibility changes made
2022/23 v2.0	02 August 2023	ID50	New	—
2022/23 v2.0	02 August 2023	ID49	New	—
2022-23 v1.0	14 April 2023	ID6	Updated	Workaround amended & fix planned for 2023/24
2022-23 v1.0	14 April 2023	ID48	New	—
2022-23 v0.1	22 February 2023	ID45	Removed	Fixed for 22-23
2022-23 v0.1	22 February 2023	ID39	Updated	Changed to include 2022 Autumn Statement announcement
2022-23 v0.1	22 February 2023	ID23	Updated	Year in issue updated
2022-23 v0.1	22 February 2023	ID20	Updated	Year in issue updated
2022-23 v0.1	22 February 2023	—	—	Document created from 2021-22 v2.1