

Self-Assessment Partnership Specials and Exclusions for online filing - 2022 to 2023

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: 7

Unique ID	Box number	Issue	Workaround	Status
1	Documents etc required to be submitted with return	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.	For information	—
2	More than one Trade	Only one set of Trading and Professional Income pages and the Partnership Statement relating to it can be filed in the normal way. If there is more than one trade to be included in the return, the one with the largest turnover should be filed that way and additional Trading and Professional Income pages for additional trades should be filed as attachments, each with its own Partnership Statement.	For information	—

Unique ID	Box number	Issue	Workaround	Status
3	More than one accounting period	<p>The main Partnership return should be completed with details of the latest accounting period ended in the tax year. Where there is another accounting period ended in the year the necessary pages, e.g., Trading and Professional income, UK Property, Foreign and Untaxed Savings, for the other accounting period should be submitted as attachments. The relevant entries in those attachment pages should be transcribed to a second Partnership Statement which should be submitted as an attachment. The return period for taxed income will still be the tax year itself and figures for that type of income should be shown in the main Partnership Statement.</p> <p>Similarly note that, in the case of a construction industry trade with more than one accounting period, all subcontractor tax deducted in the tax year itself should be shown in box 3.97 on the main return.</p>	For information	—

Unique ID	Box number	Issue	Workaround	Status
4	Limit restrictions on iterative boxes	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> <p>Complete all but the final entry line as normal.</p> <p>Amalgamate any remaining items together & enter the total in the final entry line.</p> <p>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).</p> <p>Include an attachment with the return (or use additional space) to make a full return of those items amalgamated for convenience.</p>	—
5	Trading and Professional Income	Tax deducted from trading income (Excluding deductions made by contractors on account of tax) (Box 3.98)	Box 3.98 should be left blank and any entry which would fall to be made in this box should be included with deductions on payment and deduction statements from contractors in box 3.97 and details entered in the additional information space.	—

Unique ID	Box number	Issue	Workaround	Status
6	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.	—
7	SA800 Box 7.9A (page 8) SA804 Boxes 7.3 & 7.6 (Page PS1)	The Return Guidance says that entries may be made in these boxes, rather than completing the Partnership Savings, Investments and Other Income pages (SA804) in certain circumstances. However, these boxes cannot be transmitted by Internet.	You should therefore submit a SA804 if there are entries to be made here and you wish to file electronically. The details should be entered in boxes 7.3, (and carried forward to box 7.6)	—

Category 2 - “Live” Specials: 0

Exclusions

Cases Excluded from Internet filing

Where a partnership return cannot be filed online for a reason listed below, provided that a paper return is delivered on or before 31st 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 31st 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: 4

Unique ID	Box number	Issue	Workaround	Status
1	Early submission of Return	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	—
5	Mixed partnership	Where a Partnership is mixed (i.e., has individual members corporate, non-resident members, or property partnerships too) 2 sets of computations are required.	Files say the Income Tax UK Resident Individual version and attach the different versions of page 4 (Income and Expenses with Tax Adjustments) and possibly page 3 (3-line Accounts and Capital Allowances if those allowances were different for the different versions of Tax Adjusted Profits) plus pages 6 & 7. The attachment version should be in the same format as the principal pages 3 to 7 with the appropriate box 4 or 5 on page 6 ticked to say what version it is.	—

Unique ID	Box number	Issue	Workaround	Status
6	Online amendments	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. All amendments received before midnight on the 31st January will be accepted.	Amendments made more than 12 months after the online filing date should be submitted on paper.	—
11	Limited Liability Partnerships	Where an LLP Partnership has only 1 Partner for the year (other partners left during previous tax years), and the Partnership carries on in business the LLP Partnership should complete a Partnership Return and Statement giving details for the remaining member. Having only 1 Partner will prevent online filing.	In these circumstances a paper return should be filed.	—

Category 2 - “Live” Exclusions: 1

7	Total disallowable expenses (box 3.66) exceed total expenses	Where the total disallowable expenses (box 3.66) exceed the total expenses claimed (the sum of boxes 3.46 to 3.48 plus box 3.64) as a result of negative values in any of boxes 3.46 to 3.48 and 3.51 to 3.63, validation on box 3.66 will prevent online filing.	In these circumstances a paper return should be filed.	Under review
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Changes

Document ID	Date	Unique ID	Detail of change
2022-23 v1.0	21 April 2023	—	No updates
2022-23 v0.1	28 February 2023	Exclusion ID1	Year updated in Issue
2022-23 v0.1	28 February 2023	—	Document created from 2021-22 v1.0