

## **Self-Assessment Individual Special Cases for online filing – 2025 to 2026**

### **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: 21**

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	
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>		

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5	Limit restrictions on iterative boxes	Various	Various	If you attempt to submit more boxes (i.e., iterative) than is allowed by the schema (technical documentation) your return will fail when filed online, unless you follow the workaround.	<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	
9	Multiple schedules and Class 4 NIC	Various	Various	Please refer to the workaround where the return contains multiple schedules and Class 4 NIC.	<p>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.</p> <p>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.</p> <p>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.</p>		
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	

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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	
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 2023/24 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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38	SA108	CG3	CGT50 and 50.1	The maximum qualifying net gains which may benefit from Business Asset Disposals' Relief (previously Entrepreneurs' Relief) is restricted to a lifetime limit (LL) from all qualifying disposals. The LL is reduced from £10 million to £1 million. This will apply to qualifying disposals made on or after 11 March 2020 and to certain disposals made before 11 March 2020. There is validation on boxes CGT50 and CGT50.1 from 2020-21 to ensure that no entry can be made in those boxes that is greater than £1,000,000 (£1m). In the scenario where the customer claimed remittance basis in a previous year and the gain is taxed when it is remitted, the LL that would be applicable is determined by the 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.	The return can still be filed online by capping the amount of Business Asset Disposals' Relief claimed in boxes CGT50 and CGT50.1 at £1m and then using box CGT51 to make an adjustment. E.g., a customer with £20,000 remitted gains over the LL and who would be due to pay Capital Gains at the 20% rate would require an adjustment at box CGT51 of minus £2,000 (£20,000 x (20% minus 10%).	This can be identified when: and (CGT50 > £1,000,000 Or CGT50.1 > £1,000,000)	
43	SA102	E1 E2	EMP18	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).  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.	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.		-
47	SA108	CG1 CG2	CGT21 CGT29 CGT37	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 'Cryptoassets, Other property, assets and gains,' 'Listed shares and securities,' or 'Unlisted shares and securities,' the gains or losses reported in the RTT boxes CGT13.7, CGT21, CGT29 or CGT37 should also be included within the total gains or losses boxes (CGT13.4 (CGT13.5 for losses), CGT17 (CGT19 for losses) CGT26 (CGT27 for losses) and CGT34 (CGT35 for losses) respectively).  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 CGT13.4, CGT13.5, CGT17, CGT19, CGT26, CGT27, CGT34 or CGT35 they may get a validation error. CGT13.7, CGT21, CGT29 or CGT37 cannot exceed the amounts in boxes CGT13.4, CGT13.5, CGT17, CGT19, CGT26, CGT27, CGT34 or CGT35 respectively.	The workaround is to include the amount of the actual gain or loss in boxes CGT13.7, CGT21, CGT29 or CGT37 as appropriate, rather than the amount reported in the actual RTT return.  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.		-

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52	SA107	T2	TRU18 TRU18.1	<p>This will affect non-UK resident beneficiaries of UK estate income, customers who receive UK and/or foreign dividend income from estates and are considering if it should be entered in Return box TRU18/TRU18.1.</p> <p>The income for a beneficiary of a UK-estate is deemed within Part 5 ITTOIA 2005 to have the character of either dividends, savings or 'other'. For UK and non-resident beneficiaries any dividend income in TRU18/TRU18.1 should be fully taxed. That income from a UK estate is deemed UK-sourced income for the beneficiary. Dividend income from an estate is brought into charge by Part 5 ITTOIA 2005 and is outside the scope of income tax for non-residence (s368 ITTOIA) and not within the definition of disregarded savings and investment income at S825 ITA 2007.</p>	<p>In these circumstances:</p> <ul style="list-style-type: none"> <li>If a claim is made for Extra Statutory Concession A14 to apply to UK Dividends, the income is treated as retaining the character as if received directly rather than via an estate. This allows the customer to claim Double Taxation and other reliefs and the income should not be entered in TRU18/TRU18.1. It should be shown in the DT relief claim in HS304. (Non-residents – relief under double taxation agreements)</li> </ul>		
58	SA103S SA103F	SES2 SEF3	FSE49 SSE23	<p>Where a customer has an accounting period that exceeds 547 days and calculates their Annual Investment Allowance (AIA) from their plant or machinery investments made in the capital allowance chargeable periods covered by that accounting period, the AIA threshold (and allowable claim) may exceed £1,500,000.</p> <p>This affects self-employed customers where for 2023/34 the validation for boxes FSE49 and SSE23 is set at £1.5m. An entry above will result in a validation failure and the return would be blocked from successful online submission.</p> <p>A customer wishing to claim over £1.5m AIA can still do so and successfully file online by capping the entries at boxes FSE49 and SSE23 to £1.5m and then entering the remaining balance of the AIA amount at either box FSE55 or SSE25 as appropriate, for other capital allowances.</p>	<p>In these circumstances customers should:</p> <ul style="list-style-type: none"> <li>Enter £1.5m in box FSE4/ SSE23</li> <li>Enter the excess in box FSE55/SSE25</li> <li>A note should be included in the Additional Information box of the online return and advise that the workaround has been used.</li> </ul>	This can be identified when: FSE49 or SSE23 > £1.5m	

Category 2 – “Live” Specials: 9

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>	<p>If you have no boxes to complete in the SA100, please send an empty element i.e., &lt;SA100/&gt;.</p>	SA100	-
6	Top Slicing Relief			<p>Where the return contains Multiple Chargeable Event Gains, please follow the workaround.</p>	<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>		Under Review
18	SA101	Ai2	Box 9	<p>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 &lt; £30,000</p>	<p>Leave box ASE9 empty and add the number of lump sums and amount of the exemption to FIN19 on page TR7 of SA100.</p>	ASE9	Under review
19	a) SA103S and b) SA103F	a) SES2 and b) SEF4	a) Boxes 31/32 and b) Boxes 76/77	<p>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.</p>	<p>Complete all mandatory boxes as follows:</p> <p>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.</p> <p>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</p>	a) SSE31 or SSE32 and b) FSE76 or FSE77	Under review

					FSE76, or estimated loss in boxes FSE48, FSE65 and FSE77  NB for both workarounds the Business expenses figures should be completed as usual.		
23	SA104F	FP2	FPS41	The 2023/24 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
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
61	SA104F	FP3 FP4 FP5	A) FPS33 B) FPS54 C) FPS59 D) FPS69	Total foreign tax taken off – only if Foreign Tax Credit Relief is not being claimed on the 'Foreign' pages	A) If you are making a claim for relief under the FIG regime on the full amount in Box 31 and if applicable Box 32, don't enter any amount in Box 33. If you have entered an amount of income in Box 31 and if applicable, Box 32 for which the FIG regime is not being claimed include the total foreign tax taken off in Box 33 only if Foreign Tax Credit Relief is not being claimed on the Foreign Pages  B) If you are making a claim for relief under the FIG regime on the full amount in Box 52 and if applicable Box 53, don't enter any amount in Box 54. If you have entered an amount of income in Box 52 and if applicable Box 53 for which the FIG regime is not being claimed include the total foreign tax taken off in Box 54 only if Foreign Tax Credit Relief is not being claimed on the Foreign Pages  C) If you are making a claim for relief under the FIG regime on the full amount in Box 56 and if applicable Box 57, don't enter		

					<p>any amount in Box 59. If you have entered an amount of income in Box 56 and if applicable Box 57 for which the FIG regime is not being claimed include the total foreign tax taken off in Box 59 only if Foreign Tax Credit Relief is not being claimed on the Foreign Pages</p> <p>D) If you are making a claim for relief under the FIG regime on the full amount in Box 68, don't enter any amount in Box 69. If you have entered an amount of income in Box 68 that is not eligible for relief under the FIG regime include the total foreign tax taken off in Box 69 only if Foreign Tax Credit Relief is not being claimed on the Foreign Pages</p>		
62	SA106	F3 F7	<p>FOR4.1 FOR6.1 FOR11.1 FOR13 FOR48.1 FOR51.1 FOR53.1</p>	<p>A) If you are making a claim under the FIG regime on an amount of foreign income (i.e. the amount in Box 4.1, 6.1, 11.1, 13.0, 48.1, 51.1 or 53.1) you cannot claim FTCD against that amount of income. However, you can claim FTCD on amounts for which the FIG regime is not being claimed.</p> <p>B) Wording at the top of pages F2 and F3: "each source of income or country" is ambiguous and the notes don't explain what it means.</p>	<p>A) If you are making a claim for relief under the FIG regime on the full amount in Column B, don't enter any amount in Column C. If you have entered an amount of income in Column B for which FIG regime relief is not being claimed and you want to claim FTCD on that amount of income, put the amount of any foreign tax paid on that income in Column C and include an X in Column E.</p> <p>B) If you are filling in the columns to report income from overseas sources, use a separate row for the relevant type of overseas income from each country. For example, use one row for all of your savings income from one country, even if the income is from different accounts. Use 2 rows if you have savings income from 2 different countries.</p>		

63	SA109 Notes	RRN9 RRN12	NRD28 NRD29 NRD53	<p>A) The narrative at Box 28 on page RRN9 states: You must make separate claims for relief under the FIG regime on foreign income, foreign gains and under OWR. You make these claims by ticking the appropriate box (see below). You must report the foreign income or gains to be relieved, on a source by source basis, on the appropriate supplementary page. It has been suggested that the source by source basis is unclear for the amounts to be included in: SA103F – Box 76.1 SA104F - Box 20.1, Box 35.1, Box 55.1, Box 60.1, Box 70.1, Box 75.1, Box 76.1 SA106 – Box 4.1, Box 6.1, Box 9.1, Box 11.1, Box 13.0, Box 30.1, Box 48.1, Box 51.1, Box 53.1, Box 54.1, Box 55.1, Box 56.1, Box 57.1, Box 58.1, Box 59.1, Box 60.1, Box 61.1, Box 62.1, Box 63.1, Box 64.1 SA107 – Box 22.1</p> <p>B) The narrative at Box 29 on page RRN9 states: You must report the foreign gains to be relieved, on a source by source basis, on the ‘Capital Gains Tax Summary’ page (SA108).It has been suggested that the source by source basis is unclear for the amounts to be included in: SA108 Box 6.1, Box 13C, Box 17.0, Box 26.1, Box 34.1, Box 52EG.1, Box 52QG.1</p> <p>C) A legislative amendment in FB26 requires that two amounts can be designated that could relate to one amount remitted. It is not necessary for individuals to report remittances of any amounts in box 52 but this is not explained in the notes. The amount in Box 53 cannot exceed the amount in box 51</p>	<p>A) Full details of what is meant by ‘source by source’ is explained in each supplementary page and you should refer to the guidance notes for that page for how each source of income should be reported.</p> <p>B) Full details of what is meant by ‘source by source’ is explained in each supplementary page and you should refer to the guidance notes for that page for how each source of income should be reported.</p> <p>C) If you designated any amounts under the TRF in box 52, do not include any amount that is in box 52 in box 53 also. Box 53 should only contain amounts designated in box 51. The amount in box 53 cannot exceed the amount in box 51.</p>		

## Changes

Document ID	Date	Unique ID	Notes	Changes in bold
2025-26 v0.1	10 March 2026	63	New	New live special
2025-26 v0.1	23 February 2026	62	New	New live special
2025-26 v0.1	23 February 2026	61	New	New live special
2025-26 v0.1	10 February 2026	46	Removed	Fixed for 2025-26 notes reflect changes.
2025-26 v0.1	26 January 2026	28	Removed	Fixed for 2025-26
2025-26 v0.1	22 January 2026	24	Removed	2025-26 no longer relevant due to non dom reform.
2025-26 v0.1	22 January 2026	60	Removed	Fixed for 2025-26
2025-26 v0.1	22 January 2026	48	Removed	2025-26 no longer relevant due to non dom reform.
2025-26 v0.1	22 January 2026	30	Removed	2025-26 no longer relevant due to non dom reform.
2025-26 v0.1	19 January 2026			Year updated
2025-26 v0.1	16 January 2026	—		Document created from 2024-25 v1.0