

Self-Assessment Trust and Estate Specials and Exclusions for online filing – 2023 to 2024

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: 5

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	—

Unique ID	Box number	Issue	Workaround	Status
2	Repayment to nominee	<p>Where the return information is transmitted by the taxpayer or a Filing Only Agent and it contains a request for repayment to a nominee, the submission of the return via the Internet will be taken as the taxpayer's authority to repay the nominee.</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> <ul style="list-style-type: none"> • the taxpayer, by payable order, with a change of address for the taxpayer • a nominee <p>the automatic creation of the repayment will be inhibited until further clerical action has been undertaken.</p>	For information	—

Unique ID	Box number	Issue	Workaround	Status
3	More than one accounting period	<p>Where there is more than one set of accounts for 2023-24, separate Trade pages should be completed for each set of accounts. However, only one set of Trade pages should be filed by the Internet. These pages should be completed with details for the latest accounting period and boxes 1.74 to 1.98, as appropriate should be completed to arrive at the taxable profit for the basis period.</p> <p>Additional Trade pages for any other accounting periods should be submitted by paper separately with a covering letter explaining that they form part of the return which has been submitted electronically and are for information purposes only. Boxes 1.74 to 1.98 should not be completed on these additional pages.</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> <ul style="list-style-type: none"> • Complete all but the final entry line as normal. • Amalgamate any remaining items together & enter the total in the final entry line. • 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). • Include an attachment with the return (or use additional space) to make a full return of those items amalgamated for convenience. 	—

Unique ID	Box number	Issue	Workaround	Status
6	Box 9.10 on SA900	Where a Trust has a 7.5% tax deduction attached to UK dividends received from an Estate (before 6 April 2016 but not paid until after 5 April 2023), and needs to pay a higher rate (e.g., 38.1% or equivalent for the year) the credit will not be applied. UK dividends will be taxed at 38.1% when entered at box 9.10 but there will be no credit.	Enter the UK dividends as foreign dividends in box 4.2 on the SA904, include the 7.5% dividend credit at box 4.2A and include an explanation in the 'Additional information' box 21.9	—

Category 2 – “Live” Specials: 5

Unique ID	Box number	Issue	Workaround	Status
5	Box 4.4 on page SA904	Any sum entered in box 4.4 of the foreign pages (SA904) that is attributable to foreign chargeable premiums should be taxed at the special trust rates. If the tax return relates to a trustee who is not taxable at the RAT or dividend trust rate, the tax calculation will not charge sufficient tax on the foreign chargeable element.	Enter the additional tax due on the foreign element in box 17.2 of the SA900 and include an explanation in the 'Additional information' box 21.9	—
7	Box 1.89 on SA901	<p>This will affect Trust customers that carry out a trade with positive adjustments and a transitional loss that exceeds the standard profit.</p> <p>The validation rules will result in an inaccurate maximum restriction of losses brought forward that can be claimed in 1.89.</p> <p>For example, if the profit in 1.76 is £2500 and the adjustment in 1.81 is £2,000, the entry in 1.83 will be £4500.</p> <p>If the entry in 1.84A is minus £3,000, then the maximum amount of losses brought forward that could be claimed in 1.89 would be £2000 but the validation rule is incorrectly calculating a maximum of £1500.</p>	<p>In these circumstances customers should:</p> <ul style="list-style-type: none"> • Remove adjustment entries in 1.81. • Revise 1.83 / 1.84 entry. • Remove 1.89 entry. • Revise 1.90 entry. • In 1.91 Enter the sum of 1.81 less loss brought forward if greater than zero • Recalculate 1.92 <p>A note should be included in the Additional Information box of the online return and advise that the workaround has been used.</p>	—

Unique ID	Box number	Issue	Workaround	Status
8	Box 1.90 on SA901	<p>This will affect Trust customers that carry out a trade with positive adjustments and a transitional loss that exceeds the standard profit.</p> <p>The validation rules will result in the transitional loss being used to incorrectly reduce the positive adjustments in 1.90.</p> <p>For example, if the profit in 1.76 is £2500 and the adjustment in 1.81 is £2,000, the entry in 1.83 will be £4500.</p> <p>The entry in 1.84A is minus £3,000.</p> <p>The maximum entry allowed for 1.85, 1.86 or 1.87 will be correct - £500.</p> <p>The entry in 1.90 should be £2000 but the validation rule is incorrectly calculating an entry of £1500 (£4500 minus £3000).</p>	<p>In these circumstances customers should:</p> <ul style="list-style-type: none"> • Remove adjustment entries in 1.81. • Revise 1.83 / 1.84A entry. • Remove 1.89 entry. • Revise 1.90 entry. • Enter the sum of 1.81 less loss brought forward if greater than zero in 1.91. • Recalculate 1.92 <p>A note should be included in the Additional Information box of the online return and advise that the workaround has been used.</p>	—

Unique ID	Box number	Issue	Workaround	Status
9	Box 2.19 on SA902	<p>This will affect Trust & Estate Partnership customers with positive adjustments and a transitional loss that exceeds the standard profit.</p> <p>The validation rules will result in an inaccurate maximum restriction of losses brought forward that can be claimed in 2.19.</p> <p>For example, if the profit in 2.7 is £2500 and the adjustment in 2.12 is £2,000, the entry in 2.13 will be £4500.</p> <p>If the entry in 2.14A is minus £3,000, then the maximum amount of losses brought forward that could be claimed in 2.19 would be £2000 but the validation rule is incorrectly calculating a maximum £1500.</p>	<p>In these circumstances customers should:</p> <ul style="list-style-type: none"> • Remove adjustment entries in 2.12. • Revise 2.13 / 2.14 entry. • Remove 2.19 entry. • Revise 2.20 entry. • In 2.21 enter the sum of 2.12 less loss brought forward if greater than zero • Recalculate 2.22 <p>A note should be included in the Additional Information box of the online return and advice that the workaround has been used</p>	—

Unique ID	Box number	Issue	Workaround	Status
10	Box 2.20 On SA902	<p>This will affect Trust & Estate Partnership customers with positive adjustments and a transitional loss that exceeds the standard profit.</p> <p>The validation rules will result in the transitional loss being used to incorrectly reduce the positive adjustments in 2.20.</p> <p>For example, if the profit in 2.7 is £2500 and the adjustment in 2.12 is £2,000, the entry in 2.13 will be £4500.</p> <p>The entry in 2.14A is minus £3,000.</p> <p>The maximum entry allowed for 2.15, 2.16 or 2.17 will be correct - £500.</p> <p>The entry in 2.20 should be £2000 but the validation rule is incorrectly calculating an entry of £1500 (£4500 minus £3000).</p>	<p>In these circumstances customers should:</p> <ul style="list-style-type: none"> • Remove adjustment entries in 2.12. • Revise 2.13 / 2.14 entry. • Remove 2.19 entry. • Revise 2.20 entry. • In 2.21 enter the sum of 2.12 less loss brought forward if greater than zero • Recalculate 2.22 <p>A note should be included in the Additional Information box of the online return and advise that the workaround has been used.</p>	—

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: 3

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 2025 for a 2024-25 return).	For information	—
2	Online Amendment window	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 31st January the customer should have a further 12-month period to submit an amendment. However, the system only allows on-line amendments to be submitted within 12 months of the on-line filing date of 31st January - amendments received before midnight on 31st January will be accepted.	Amendments made more than 12 months after the on-line filing date should be submitted on paper.	—

Unique ID	Box number	Issue	Workaround	Status
3	SA900 (page 2) Income and Capital Gains Step 1 cases with no tax liability	<p>To file online Trustees of bare or interest in possession trusts and Personal representatives of deceased people that have no tax liability, and are not due a refund, will have to enter zero in box 17.1.</p> <p>If the tax return software does not support the relevant entries in step 1 together with a zero entry in box 17.1 then the return will either have to be filed on paper or the adjacent workaround used.</p>	<p>1) Trustee of a bare trust</p> <ul style="list-style-type: none"> • tick box 8.15 • tick Q17 • insert '0' (zero) in Q17.1 • in white space at box 21.9 add 'bare trust' <p>2) Personal Representative of a deceased person for a period of administration</p> <ul style="list-style-type: none"> • tick box 8.2 • tick Q17 • insert '0' (zero) in Q17.1 <p>3) Trustee of an interest in possession trust</p> <ul style="list-style-type: none"> • tick box 8.15 • tick Q17 • - insert '0' (zero) in Q17.1 	—

Category 2 – “Live” Exclusions: 0

Changes

Document ID	Date	Unique ID	Detail of change
2023-24 v1.0a	18 April 2024	—	Accessibility changes made
2023-24 v1.0	03 April 2024	Special ID10	Box 2.14 added
2023-24 v1.0	03 April 2024	Special ID7	Box 1.84 added
2023-24 v0.1	15 February 2024	Special ID10	New
2023-24 v0.1	15 February 2024	Special ID9	New
2023-24 v0.1	15 February 2024	Special ID8	New
2023-24 v0.1	15 February 2024	Special ID7	New
2023-24 v0.1	15 February 2024	Special ID3	Year included
2023-24 v0.1	15 February 2024	Exclusion ID1	Year in Issue updated
2023-24 v0.1	15 February 2024	Special ID6	Year in Issue updated
2023-24 v0.1	15 February 2024	—	Document created from 2022-23 v1.0