



# DIGITA PERSONAL, BUSINESS AND TRUST TAX KNOWN ISSUES AND WORKAROUNDS 2022/23

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# KNOWN ISSUES AND WORKAROUNDS

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# 1 OVERVIEW

The purpose of this document is to assist you with resolving any online filing errors that you encounter. In addition to the published guidance from HMRC, there are a number of situations that have been encountered which are yet to be published. However, any workaround specified here, which goes against the tax return notes, has been cleared with HMRC prior to inclusion in this document.

If you encounter an issue that is not covered by this document, please export a copy of the client (This can be done via the software; ensuring the client is closed (**File | Close**), then go to **File | Import/Export | Client Transfer Manager | Export**) and email details of the error message you are receiving to [digita.support@thomsonreuters.com](mailto:digita.support@thomsonreuters.com). Our support team will arrange for an FTP site to be set up for you to upload the file to and send you details on how to do this. We will also require a note of the password you set on the exported file, to import it here.

Knowledgebase articles can currently be located within the Help and Support page (<https://www.thomsonreuters.com/en-gb/help.html>). You will need to select the product from the dropdown box as **Digita Personal, Business, and Trust Tax**, click the **Browse help** button and enter the keywords of the article in the search field.

This document will be updated periodically, and therefore we recommend you save the document location to your 'Favourites', rather than saving the actual document file to your computer. It can also be accessed via the weblinks in the User Summary within Digita, Personal, Business and Trust Tax.

Our latest release is version 23.2 (build 18250). We were made aware that there are two issues with opening computation:

1. For previous years (from 2013-2017) – to resolve, please see knowledgebase article attached [Here](#)
2. For 2022/23 computation – please export the file of the client and contact Support.

Both of the issues will be resolved in new build, which will be available soon.

## 2 ONLINE FILING MANAGER

### 2.1 GENERAL

The Online Filing Manager can be used to monitor and submit returns. It can be accessed from within Personal Tax by going to **Tools | Online Filing Manager** or from outside the program via **Start | All Programs | Digita | Personal, Business and Trust Tax | Tools | Online Filing Manager**.

When accessing the Online Filing Manager from within Personal Tax, you will see only submissions made by the individual currently logged in. When accessing it via **Start | All Programs**, submissions for all users will be visible.

The Online Filing Manager contains a number of folders as follows:

- **Outbox:** Tax Returns that have been flagged as a delayed online filing submission.
- **Sent Items:** Tax Returns that have been sent to HMRC. This has the following sub-folders:
  - **Accepted:** Tax Returns that have been accepted by HMRC.
  - **Rejected:** Tax returns that have been rejected by HMRC.
  - **Submitted:** Tax returns that have been submitted to HMRC by online filing, but for which no response has yet been received.
  - **Cancelled:** Tax returns that have been sent to HMRC but have subsequently been resubmitted later.

#### 2.1.1 Filing in Batches

If you wish to file returns in batches, you will need to set up the option in **Database Security (Start | All Programs | Digita | Personal Tax | Tools | Database Security)**. If you do not have the option for Database Security on your machine, you will need to access it on the server machine.

Once logged in to Database Security, go to the **Practice Details** tab and tick the box to **Enable Outbox for batched submissions**.

Once this is enabled, when attempting to finalise/submit the return, users will have the option to either submit now, or send submission to the outbox for batch processing.

To access the batched submissions, go to **Tools | Online Filing Manager**. You will see **Outbox** in the top left corner of the dialog. To batch submit the returns, Highlight the Outbox and then select **'Send/Check Submissions'** from the right-hand side of the dialog. Personal, Business and Trust Tax will then attempt to send these to HMRC and the client record will then be moved to either the accepted or rejected folders as necessary.

### 2.2 RETURN IN THE 'SUBMITTED' FOLDER

Generally, tax return submissions become stuck in the Submitted folder as a result of the HMRC server not sending a response to the software. This tends to happen when the HMRC server is encountering problems, or when the server is very busy.

To check that the HMRC server is available again, please call the HMRC online filing helpdesk on **0300 200 3600**.

In order to resolve this, go to **Tools | Online Filing Manager**.

Highlight the submitted folder and press the icon called **Check All/Check Status of Online Filing Submissions**. You should find this will now move your client into either the **Accepted** or **Rejected** folder.

If the client does not move and remains in the **Submitted** folder, then retry periodically for two days.

If after this time, you are still unsuccessful, **it is essential that you contact HMRC** to determine whether the return was ever received, and if so, whether it was 'Accepted' or 'Rejected'.

A user that has the **Manually Change Submission Status** permission (usually Super-Users and Administrators) can then do the following:

If they submitted the return, the status can be changed within Digita Personal, Business and Trust Tax as follows:

1. Go to **Tools | Online Filing Manager | Submitted** folder
2. Right click on the relevant submission and select **Change Submission Status**
3. Select either **Change status to Accepted** or **Change status to Rejected** as necessary
4. Enter a reason as to why you are changing the submission status

If they did not submit the return, the status will need to be changed from the External Online Filing Manager:

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1. Go to **Windows Start** button | expand the **Digita** folder | **Online Filing Manager** and log in with your login details for **Digita Personal, Business and Trust Tax**.\*
2. Highlight the **Submitted** folder in the folder tree for **Digita Personal, Business and Trust Tax**
3. Right click on the relevant submission and select **Change Submission Status**
4. Select either **Change status to Accepted** or **Change status to Rejected** as necessary
5. Enter a reason as to why you are changing the submission status

Please note that the external online filing manager can contain details of submissions made in both **Digita Personal, Business and Trust Tax** and in **Digita Corporation Tax**, so if you are logging in with user details that are not relevant to Digita Personal, Business and Trust Tax (for example, 'Administrator'), then when you highlight the folders, no details will show.

If you are having problems submitting returns, it is worth checking HMRC's Service Availability and Known Issues pages to ensure that they are not currently experiencing a problem with their servers or that they have not taken them offline for routine maintenance. You can do this from the following link:

<https://www.gov.uk/government/publications/self-assessment-service-availability-and-issues/self-assessment-service-availability-and-issues>

### 2.3 RETURN IN THE 'OUTBOX'

To remove a submission from the Outbox you need to firstly make sure that the Tax Return is finalised. You can check this by going to **Form | Finalise Tax Return**. Ensure that the boxes are completed to at least point 5.

If you then go to **Form | Edit Tax Return** you will be asked if you wish to remove the submission from the Outbox. Please select **Yes**.

### 2.4 STATUS REPORT

The Online Filing Manager is used to monitor Tax Returns electronically submitted to HM Revenue & Customs. You may view the information on screen but unfortunately cannot print this information directly.

However, a report can be viewed and printed to show the online filing status by going to **Reports | Form | Online Filing Status...**

This schedule enables you to configure the report on the status of Tax Returns submitted via Online Filing for the current client or a range of clients.

## 3 TEST IN LIVE

Our test-in-live function enables you to test file a tax return and will allow you to resolve any validation issues before the Tax Return is sent to your client for approval.

To Test in Live, you need to go to **Form | Test In Live | Submit**. You can use this as often as required.

Test in Live may also be used by users who do not normally have permission to file online. To enable this, log in to Database Security (**Start | All Programs | Digita | Personal, Business and Trust Tax | Tools | Database Security | Login | Practice Details** tab). Click on the **Test in Live options** button and enter the practice's government gateway ID and password.

### 3.1 SUBMITTING WITH A REASONABLE EXCUSE FORM

If you cannot file a tax return online and have a reasonable excuse, you can file the return on paper together with a Reasonable Excuse Claim form.

If received well in advance of the January deadline, and HMRC agree the claim, it is understood that they will suppress the issue of the penalty.

Various professional bodies have been working closely with HMRC to agree some guidance and the related form.

The reasonable excuse form can be accessed via the **Forms** button in the lower left of the screen within Personal, Business and Trust Tax.

## 4 SUBMITTING A RETURN EARLY

### 4.1 CAN I SUBMIT A RETURN EARLY?

**HMRC Exclusion 1** states that 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 tax return), this will need to be submitted by paper.

Within the software, we would usually only expect an early return to be submitted for a taxpayer that has passed away. Where a client is deceased, if you enter a date of death via **Edit | Client Details** you will be able to produce a return from 6 April to the date of death, with the software using the prior tax year's form template.

### 4.2 ARE THERE ANY PAGES THAT CAN'T BE FILED ONLINE?

**HMRC Exclusion 2-** It is not possible to submit a return containing any of these schedules online:

SA102MP  
SA102MLA  
SA102MSP  
SA102WAM

If these pages are required, you will need to file on paper.

## 5 AMENDMENTS

### 5.1 SUBMISSION OF EARLIER YEARS' RETURN(S)

HMRC have filing windows for each tax year which are only open for a limited amount of time and if you try to file outside of this, you may get an error message saying it is outside of the filing window.

The filing windows for original returns are closed 3 years after the filing deadline for each tax year and the filing windows for amendments are closed 12 months after the filing deadline for each tax year, so not all earlier years returns can still be filed online.

**HMRC Exclusion 6 (Partnership Exclusion 6 and Trust Exclusion 2)** states that "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 31 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 31 January - amendments received before midnight on 31 January will be accepted.

Amendments made more than 12 months after the online filing date should be submitted on paper.

Tax Year	Original	Amendment
2022/23	Yes	Yes
2021/22	Yes	Yes
2020/21	Yes	No
2019/20	Yes	No
2018/19	No	No

### 5.2 FILING AMENDMENTS – ORIGINAL RETURN SUBMITTED VIA PERSONAL, BUSINESS AND TRUST TAX

If you submitted an original tax return using Digita Personal tax, you may then submit an amended Tax Return by amending the details of the appropriate schedule(s) in the correct Tax Year.

Once you have made all the necessary amendments, go to **Form | Finalise Tax Return**. In the bottom left-hand corner, there is an **Amended Tax Return** box and the system will automatically tick this box if the details of the form have changed.

You should now be able to submit the amended Tax Return using **Validate and Submit**.

If for any reason the **Amended Tax Return** box remains unticked, please run the return to ensure the amendments are pulling through to the form. If so, but the software is not recognising that an amendment applies, please go to **Edit | Schedule Editor | Other Return Information | Notes** and add a note explaining that the return is amended. This should then trigger the software to tick the **Amended Tax Return** tick box.

### 5.3 FILING AMENDMENTS – ORIGINAL RETURN NOT SUBMITTED VIA PERSONAL, BUSINESS AND TRUST TAX

Please note that if the original return was submitted **on paper**, then you will need to file any subsequent amendments **on paper** also.

Once you have made all the necessary amendments, go to **Form | Finalise Tax Return**. In the bottom left-hand corner, the box for **Amended Tax Return** will not be ticked. The system will automatically tick this box if the details of the form have changed and the original was submitted using Digita Personal Tax. You will not be able to manually tick this box.

Submit the Tax Return using **Validate and Submit**. An error will appear during the validation process stating that the submission of the Tax Return has been rejected because a successful submission has already been made.

Instantly after this message you will get a further message asking if the return that is being submitted is an amendment. State that it is and an amended submission will be made.

Please note that this process will change the IR Mark, as the return is initially produced as an original. When you click to select to file as an amendment, this changes a flag in the underlying xml, which in turn changes the IR Mark.

## 5.4 WHY THE IR MARK HAS CHANGED

There is a tool in Digital Personal, Business and Trust Tax which can be used to compare versions of a tax return, in order to see why the IR Mark or SRRN (as it is now called) has changed between the current version and the one previously sent to the client.

The **Compare XML** tool on the **Finalise Tax Return** dialog will help you identify the reason why the IR Mark or SRRN has changed.

It is important to note that the software does not store the XML of a tax return until it is marked as sent to the client for signature.

### Using the tool

Open the client where the IR Mark has changed.

Go to **Form | Finalise Tax Return**. The **Compare XML** button will appear.

Click on the button to see the changes between the current version of the return and the one that was previously sent to the client. If the changes should be applied, you will need to unlock the return, to ensure that they filter through to the form.

## 6 HMRC PUBLISHED ERRORS

### 6.1 HMRC – SERVICE AVAILABILITY

If you are having problems submitting returns, it is worth checking HMRC's Service Availability and Known Issues pages to ensure that they are not currently experiencing a problem with their Servers or that they have not taken them offline for routine maintenance.

[HMRC Service Availability and Issues](#)

### 6.2 SPECIALS

These are situations where there is a workaround to ensure successful filing.

HMRC's latest guidance indicates that where you are unable to file online for any of the reasons listed, the return may be submitted on paper and should be accompanied by a claim for reasonable excuse.

Any paper return submitted must conform to the 'normal' rules for paper returns (even if computer generated) – e.g. it must hold a valid signature.

Finally, HMRC have also confirmed that where a recommended workaround causes an online return to be submitted with an entry that is not strictly correct, they will not take action on that particular entry for that reason alone provided that the inaccuracy is in accordance with the published workaround and purely to facilitate online filing.

### 6.3 EXCLUSIONS

These are situations where the tax return must be filed by paper.

HMRC published guidance has confirmed that where a return cannot be submitted online because of any of the reasons listed on the **Exclusions** document, provided a paper return is delivered on or before the 31 January deadline, they will accept that the taxpayer had a reasonable excuse for failing to file a paper return by the normal 31 October deadline. The return should be accompanied by a claim for reasonable excuse.

Any paper return submitted must conform to the 'normal' rules for paper returns (even if computer generated) – e.g. it must hold a valid signature.

Finally, HMRC have also confirmed that where a recommended workaround causes an online return to be submitted with an entry that is not strictly correct, they will not take action on that particular entry for that reason alone provided that the inaccuracy is in accordance with the published workaround and purely to facilitate online filing.

### 6.4 PENALTIES

Any return filed after 31 January or filed after 31 October by paper results in a £100 penalty. Importantly, penalty notices will be issued within a few days of the failure. The penalty stands, even if a refund is due.

To give an example of this ...

You try to submit an SA800 online on (say) 1 November. The return is covered by an Exclusion so, you have to file by paper, including a white space note of the exclusion number (due to an error with HMRC backend system). All tax due is paid by 31 January.

Even though this is due to an HMRC error, a penalty notice for £100 (and remember that is sent to each partner for an SA800) will be sent out within a few days.

HMRC have confirmed that to reduce the impact on large partnerships, they will accept one single reasonable excuse form in respect of the partnership UTR from the 'nominated' partner. This can either be sent with the return to prevent a penalty being issued or subsequently in support of an appeal.

Personal, Business and Trust Tax includes a **Reasonable Excuse** form template via the **Forms** button in the lower left of the screen; alternatively, it can be downloaded from HMRC's website as noted below.

## 6.5 DOCUMENTS

SA100:

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/1187854/2022-23-Specials-Individuals-v3.0a.odt](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1187854/2022-23-Specials-Individuals-v3.0a.odt) (Specials)

SA100:

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/1175987/2022-2023-Exclusions-Individual-v2.0a.odt](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1175987/2022-2023-Exclusions-Individual-v2.0a.odt) (Exclusions)

SA800:

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/1154837/Self-Assessment Partnership Specials and Exclusions for online filing - 2022 to 2023 version 1.0a.odt](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1154837/Self-Assessment Partnership Specials and Exclusions for online filing - 2022 to 2023 version 1.0a.odt) (Specials and Exclusions)

SA900:

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/1154838/Self-Assessment Trust and Estate Specials and Exclusions for online filing 2022 to 2023 version 1.0a.odt](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1154838/Self-Assessment Trust and Estate Specials and Exclusions for online filing 2022 to 2023 version 1.0a.odt) (Specials and Exclusions)

Reasonable Excuse: <https://www.gov.uk/government/publications/self-assessment-reasonable-excuse-for-not-filing-return-online>

## 7 GENERAL FILING ERRORS

These are errors that do not make reference to a particular box on the tax return.

### 7.1.1 Authentication Failure

Error message	Reason	Workaround
<p>Authentication failure. The supplied user credentials failed validation for the requested service.</p>	<p>Either;</p> <ul style="list-style-type: none"> <li>• The UTR for the client is invalid</li>   <li>• The UTR is not displayed on the tax return</li>   <li>• Your user ID and/or HMRC password have not been entered correctly.</li>   <li>• There is a problem at HMRC's end</li> </ul>	<p>1. Check the UTR check box (<b>Edit   Client Details   HMRC</b>) is ticked <b>and</b> greyed out. If it isn't, it is not being recognised as a valid UTR. Check that it is 10 digits long, has not been entered with a space in the middle and figures have not been transposed.</p> <p>2. Check <b>Edit   Schedule Editor   Other Return Information   Client Details   HMRC</b>. If not displayed, tick <b>Edit current year details</b>, and then untick (clicking on <b>Yes</b> when prompted).</p> <p>3. Check that you have correctly entered your user ID and/or HMRC password. These are held outside of the program itself. Go to <b>Start   All Programs   Digita   Personal, Business and Trust Tax   Tools   Database Security</b>. Highlight the username that you use to login to Personal Tax and click <b>Edit</b>. Your user ID and HMRC password are entered on the right-hand side. If you believe they are entered correctly, you can test them by logging into the Government Gateway. Please note that passwords are limited to 12 characters long. If HMRC issue a password longer than this, the Government Gateway automatically restricts it to the first 12 characters, whereas our software does not, so this will need to be manually restricted.</p> <p>4. Contact HMRC online helpdesk on 0300 200 3600. They may refer you back to us, but as this error relates to client specific information, HMRC will need to investigate it. If they are unable to resolve this for you, please obtain a case reference number from them and let us know this.</p> <p>For individual clients whose records are dealt with under separate arrangements, <b>HMRC Exclusion 3</b> will apply. This means their unique taxpayer reference will not be recognised by the authentication system. These clients will be advised that they will not be able to file online.</p>

## 7.1.2 Error: 'Address Line', 'Line', 'Shortline' element has an invalid value

Error message	Reason	Workaround
Line element has an invalid value according to its data type	<p><b>Line</b> is used in a number of areas;</p> <ul style="list-style-type: none"> <li>• Home address</li> <li>• Nominee address (for repayment purposes)</li> <li>• Tax adviser address</li> <li>• Address of person signing</li> <li>• Trading address</li> <li>• Partnership address</li> <li>• Partner's address</li> <li>• White space notes</li> </ul>	<p>This error usually means;</p> <ul style="list-style-type: none"> <li>• The length of the data submitted is too long (usually a maximum limit of 28 characters is specified, including spaces).</li> <li>• Please note that HMRC will only accept <b>four lines</b> of address plus a post code. The first three lines can be a maximum of 28 characters per line, including spaces. The final fourth line can be a maximum of 18 characters including spaces.</li> <li>• There is an invalid character. The following are valid; <ul style="list-style-type: none"> <li>• Numeric (0 to 9)</li> <li>• Alpha (A to Z and a to z)</li> <li>• &amp; ' ( ) * , - . @ £</li> </ul> </li> </ul> <p>If you do not wish to change the static records, you can amend the entries direct on the return. To do this you will need to generate the return by going to <b>Form   Edit Tax Return</b>. Right click on the form and select <b>Enable Editing</b>. You will now be able to click in the relevant field and overwrite the entry as necessary.</p> <p>If you need to restrict the box too much, you may wish to provide the full information in a white space note as per <b>HMRC Special 15</b>, which states "Certain boxes 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."</p> <p>"Where your entry 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."</p> <p><b>HMRC Special 12</b> states "You cannot enter the # in the address field. A number of overseas countries use this symbol in addresses for example the US and Singapore."</p> <p>"A major system change will be required to implement a change. This has been included in HMRC's list of future enhancements."</p>

### 7.1.3 Number of Entries Limited

**HMRC Special 5 (Partnership Special 4 and Trust Special 4)** state that "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."

If, exceptionally, you have more items to include in a section than the schema allows, amalgamate items as follows (but it is permissible for you to amalgamate as seems sensible):

1. Complete all but the final entry line as normal.
2. Amalgamate any remaining items together and enter the total in the final entry line.
3. 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).
4. Include an attachment with the return (or use additional space) to make a full return of those items amalgamated for convenience.

We believe that HMRC mostly limit entries to 50 instances, but you may wish to contact HMRC for further clarification.

### 7.1.4 Number of Page Instances Limited to 50

**HMRC Exclusion 15** states that "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.

We believe that HMRC mostly limit supplementary pages to 50 instances of each page type, but you may wish to contact HMRC for further clarification.

### 7.1.5 Error: 'Other Information space' has an invalid element

Error message	Reason	Workaround
Error: The 'http://www.govtalk.gov.uk/taxation/SA/SA100/2x-2x/x:OtherInformationSpace' element has an invalid value according to its data type.	An invalid character has been used in white space notes.	There is an invalid character in a white space note (bear in mind that this could be any of the white spaces on the return). The following are valid; <ul style="list-style-type: none"><li>• Numeric (0 to 9)</li><li>• Alpha (A to Z and a to z)</li><li>• &amp; ' ( ) * , - . @ £</li></ul> Please note that this error can also occur where text has been copied and pasted from a word document, as the underlying formatting is also copied across. If you have a lot of information to include, you may prefer to create a Word document and save it to pdf, then attach it to the tax return.

### 7.1.6 Error: #6020: Submission must contain attachment

Error message	Reason	Workaround
<p>Error #6020: Submission must contain at least one attachment or an entry in the whitespace if Capital Gains Summary is present</p>	<p>There is functionality within the programme to automatically attach the CGT backing schedules where there are relevant entries. This can only be used when the CGT transactions have been entered via Capital Gains Schedule as the Capital Gains Summary Schedule will not provide sufficient information for HMRC's records.</p> <p>This can be globally set via <b>Tools   Options   Forms</b> and this sets the option for all new clients that are set up in the software. For existing clients, the preference can be set via <b>Edit   Schedule Editor   Other Return Information   Online Filing Attachments</b>. Towards the foot of the screen there are several tick boxes for attaching Capital Gains Reports. You will need to tick the first box <b>Automatically attach capital gains reports (where present)</b>. Once this is ticked, the three CG reports, produced by the system, are listed and ticked. <b>Capital Gains Tax Disposals</b> is ticked and greyed out as this contains full information which HMRC require, the other two reports are optional and can be unticked if you do not wish to include them. If this preference is already set for your client and the error is occurring in conjunction with error #6015, please see section 7.1.7.</p> <p>In the <b>Online Filing Attachments</b> tab, there is also a tick box <b>Attachments contain CG computations</b>. Where this is ticked, this will suppress the error message from appearing again, after attachments have been added.</p> <p>The attachment will be produced at the same stage as running <b>Reports   Form   Tax Return and Schedules</b>. If any changes are made to the Capital Gains entries, you will need to re-run the <b>Tax Return and Schedules</b> in order to update the attachment.</p>	<p>If you wish to manually attach the computations, please see article 'How do I add an attachment to a tax return?'</p>

### 7.1.7 Error: #6020 and #6015: Submission must contain attachment

Error message	Reason	Workaround
<p>Error: #6015: Submission must contain at least one attachment if the message class indicates attachments.</p>	<p>Please note that error #6020 is specific to Capital Gains attachments. If you have CG details entered, then there needs to either be an attachment or white space note giving full details of the disposals. Please see section 7.1.6 if you are only getting error #6020 on its own.</p> <p>Error #6015 is regarding any attachment, where the software is expecting an attachment, but the attached file is corrupt/not readable.</p> <p>Due to the software's ability to automatically attach backing schedules as attachments, you may on occasion get both errors #6020 and #6015 together. This indicates that the automatic CG attachment that has been attached is corrupt/not readable.</p> <p>You can check attachments by going to <b>Form   Other Return Information   Online Filing Attachments</b>. Highlight the System attachment and click <b>View</b>. It is likely that this will result in an error saying the file could not be read.</p>	<p><b>System Attached Attachments:</b></p> <p>This is likely to have happened if the pdf converter (Amyuni) has been corrupted (usually due to a Windows update), so the first step is to reinstall the Amyuni PDF converter driver. Please see our IT article regarding Amyuni that contains a .bat file which will reinstall them.</p> <p>Once the pdf converters have been reinstalled, the broken attachment will need to be removed, and a new attachment needs to be created. To do this:</p> <ol style="list-style-type: none"> <li>1) Go to <b>Form   Other Return Information   Online Filing Attachments</b> tab and un-tick <b>Automatically attach capital gains reports (where present)</b>. The removal of the attachment will actually happen when the return is next run, so you will need to generate the tax return via <b>Reports   Form   Tax Return &amp; Schedules   OK</b>.</li> <li>2) You can then recreate the attachment by going to <b>Form   Other Return Information   Online Filing Attachments</b> tab and re-tick <b>Automatically attach capital gains reports (where present)</b>. The attachment will occur when the return is next run, so you will need to generate the return via <b>Reports   Form   Tax Return &amp; Schedules   OK</b>.</li> </ol> <p><b>Manually Attached Attachments:</b></p> <ol style="list-style-type: none"> <li>1) Go to <b>Form   Other Return Information   Online Filing Attachments</b> tab   highlight the attachment and click <b>Delete</b> button.</li> <li>2) Recreate the attachment as necessary, then re-add it by going to <b>Form   Other Return Information   Online Filing Attachments</b> tab   <b>Add</b> button and browsing to the newly saved pdf document.</li> </ol>

### 7.1.8 Error: 'Filename' has an invalid value

Error message	Reason	Workaround
Error: The 'Filename' attribute has an invalid value according to its data type.	<p>The pdf document attached to the tax return has an invalid character. Possible reasons are;</p> <ul style="list-style-type: none"> <li>The use of a character other than alpha-numeric or &amp; ' ( ) * , - . @ £. Underscore ( _ ) is a possible cause.</li> <li>The file extension is ".PDF" instead of ".pdf"</li> </ul>	<p>Delete the attachment in Other Return Information, Online Filing Attachments.</p> <p>Rename the file</p> <p>Re-attach the file</p> <p>NB: the IRMark will change if the attachment is changed.</p>

### 7.1.9 Attachment Size Limit

The error "500: Internal Server Error" usually indicates a problem with HMRC's servers. However, if you're able to submit other returns, it may be that the attachments to the return exceed HMRC's limit of 5mb.

Please check the total attachment size and ensure that it is under the 5mb limit (though realistically, 3-4mb is the limit) and try to submit again.

**HMRC Special 1** (Individual, Partnership and Trust) states that "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 it would not be appropriate to send the information via the electronic attachment feature, the return should be submitted electronically and any paper document send to the relevant HMRC office no later than 1 month after the return is filed electronically."

### 7.1.10 Error: Postcode

Error message	Reason	Workaround
<p>There is a problem with the entry in the following location: Form SA100, 'Your personal details' section, Box A15 (Postcode).</p> <p>Error: The 'http://www.govtalk.gov.uk/ta/axation/SA/SA100/2x-2x/x:Postcode' element has an invalid value according to its data type.</p> <p>[XPath:!/IRenvelope/MTR/SA100/YourPersonalDetails/NewAddress/Postcode']</p> <p>[Contents:'9020']</p>	<p>HMRC's restrictions on what they will accept in Address fields are quite onerous. These apply to the client's main address, addresses entered in the refunds section, those relating to sole traders and partnerships as well as your own practice details.</p> <p>You may have four lines of address in total, plus the postcode. Lines one - three may be up to 28 characters per line including spaces, line four can only be up to 18 characters.</p> <p>The postcode must be in the format AB1 2CD or AB11 2CD.</p>	<p><b>HMRC Special 7</b></p> <p>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.</p> <p>If you do not wish to amend the static details, you can amend the entry direct on the tax return. To do this, you will need to generate the return by going to <b>Form   Edit Tax Return</b>. Right click on the form and select <b>Enable Editing</b>. You will then be able to click in the relevant field and overtype the entry as necessary.</p>

### 7.1.11 Error: #6511: One set of Class IV NIC details

Error message	Reason	Workaround
Error #6511: There should only be an entry in one set of Class 4 NIC boxes on the return.	Where multiple trades/partnerships/underwriters are present, any adjustments applied to Class IV NIC must be made on one schedule only.	<p><b>HMRC Special 9</b></p> <p>Workaround automatically implemented in Personal Tax.</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>

### 7.1.12 Error: Remote Name could not be resolved 'secure.gateway.gov.uk'

Error message	Reason	Workaround
Remote Name could not be resolved 'secure.gateway.gov.uk'	This error is likely to relate to a problem with either HMRC's server or the internet connection.	Try to file the return again after waiting 15-30 minutes, as this may well be an intermittent or a 'one-off' issue. It should then file successfully.

### 7.1.13 Error: Unable to submit the tax return because all supplementary forms have not been printed.

Error message	Reason	Workaround
Unable to submit the tax return because all supplementary forms have not been printed.	It is an HMRC requirement that the return has been printed for the taxpayer to sign.	<p>You will therefore need to go to <b>Reports   Form   Tax Return and Schedules</b> to generate the return. Right click on the form and click <b>Print</b> - you may want to select a pdf printer if you do not wish to print a hard copy of the return.</p> <p>The software will ask you if this is being sent to the client for signature, click <b>Yes</b>.</p> <p>Once the form has been printed in full, you will then be able to continue with the submission.</p>

**7.1.14 Error: The element “MTR” in namespace “http://www.govtalk.gov.uk/taxation/sa/sa100/11-12/3” has invalid child element “taxpayername” in namespace**

Error message	Reason	Workaround
<p>The element “MTR” in namespace “http://www.govtalk.gov.uk/taxation/sa/sa100/2x-2x/x” has invalid child element “taxpayername” in namespace</p>	<p>The reason for the error is that no tax calculation page is appearing on the return.</p>	<p>This can be resolved by going into <b>Form   Other Return Information   Refunds</b> and ticking the box <b>Always write refund information to form</b>. You could also follow the same path to <b>Other Return Information   Notes</b> and add a note.</p>

**7.1.15 Error: tax return instance 1: box 900. A valid UTR must be entered**

Error message	Reason	Workaround
<p>Tax return instance 1: box 900. A valid UTR must be entered</p>	<ul style="list-style-type: none"> <li>● The client’s UTR is not appearing on page one of the return</li> <li>● No UTR has been entered</li> <li>● The UTR entered is not valid or is incorrectly formatted</li> </ul>	<p>The UTR should be entered in <b>Edit   Client Details   HMRC</b> tab. The UTR should NOT have any spaces (i.e. it should be in the format "1234567890", not "12345 67890").</p> <p>The UTRs is validated based on an algorithm (similar to VAT numbers) and a valid UTR will result in the <b>UTR</b> box becoming ticked and greyed out.</p> <p>If you have entered a UTR and the tick box is NOT automatically ticked and greyed out, then the UTR will not be valid. You should double check this with HMRC and/or your client.</p> <p>To ensure that the number is appearing on the tax return, go to <b>Edit   Schedule Editor   Other Return Information</b>. Highlight <b>HMRC</b> and check that the number appears on the right, with the UTR box ticked and greyed out.</p> <p>If it does not appear here, but has been updated in <b>Edit   Client Details</b>, tick the box <b>Edit Current Year Details</b>, then remove the tick from <b>Edit Current Year Details</b> and click <b>Yes</b> to the warning. This will refresh any information brought forward from the <b>Client Details</b> section.</p>

## 8 PEOPLE (SA100 SERIES)

### 8.1 SA100 – TAX RETURN

#### 8.1.1 Errors referencing boxes FIN4 to FIN10

Error message	Reason	Workaround
<p><b>Example</b></p> <p><b>FIN5.</b> If box <b>FIN5</b> (Account holder or nominee name) is present, then boxes <b>FIN4</b> (Bank or building society name), <b>FIN6</b> (Branch sort code) and <b>FIN7</b> (Account number) must also be present.</p>	<p>These errors occur when you have elected for a repayment to be made but have not completed the relevant bank account details in full.</p>	<p>You will need to ensure that full bank details are appearing on the form.</p> <p>Go to <b>Edit   Client Details   Bank</b> and ensure that the bank details are entered in full.</p> <p>Also check <b>Other Return Information   Client Details tab   Bank</b>. If the amended details are not displayed, tick <b>Edit current year details</b>, and then untick (clicking on <b>Yes</b> when prompted). This should refresh the details.</p> <p>Alternatively, exclude the refund details from the submitted tax return, and contact the local HMRC office to request repayment after submission.</p>

#### 8.1.2 Account Number

Error message	Reason	Workaround
<p>Error: There is a problem with the entry in the following location: Form SA100, 'Finishing your return' section, Box FIN7 (Account number).</p> <p>The 'http://www.govtalk.gov.uk/taxation/SA/SA100/2x-2x/x:AccountNumber' element has an invalid value according to its data type.</p> <p>[XPath: '/IRenvelope/MTR/SA100/FinishingYourTaxReturn/PaidTooMuch/PaymentDetails/BankAccountDetails/AccountNumber']</p> <p>[Contents: '123456']</p>	<p>The Bank account number supplied for refund purposes is not 8 digits long.</p>	<p>Go to <b>Edit   Client Details   Bank</b> and ensure that the Account Number is exactly 8 digits long (add leading zeros if necessary).</p> <p>Also check <b>Other Return Information   Client Details tab   Bank</b>. If the amended details are not displayed, tick <b>Edit current year details</b>, and then untick (clicking on <b>Yes</b> when prompted). This should refresh the details.</p>

## 8.2 SA101 – ADDITIONAL INFORMATION PAGES

### 8.2.1 Number of Years element is invalid

Error message	Reason	Workaround
<p>There is a problem with the entry in the following location: Form SA101, 'Other UK income' section, Box AO15 (Number of years).</p> <p>Error: The 'http://www.govtalk.gov.uk/axation/SA/SA100/2x-2x/x:NumberOfYears' element has an invalid value according to its data type.</p> <p>[XPath: '/IRenvelope/MTR/SA101/LifeInsuranceGains/LifeInsuranceGainsTaxTreatedAsPaid/NumberOfYears'] [Contents: '0']</p>	<p><b>Number of Years</b> is the figure calculated by Digita Personal Tax for Top Slicing Relief, and is a hidden box which is not displayed on the form.</p> <p>When you enter one instance of a Life Assurance Gain, and the number of complete years is less than 1 (i.e. is zero), we cannot write "0" to either <b>AO15</b>, <b>AO17</b>, <b>AO19</b> or <b>FOR44</b> because these boxes cannot accept zero.</p> <p>When these boxes are blank, HMRC validation assumes there are multiple instances in accordance with <b>HMRC Special 6</b>, and therefore expects a figure of Top Slicing Relief.</p> <p>Digita Personal Tax does not calculate Top Slicing Relief in this instance – as the number of years is not greater than one, and therefore a Top Slicing Relief calculation is inappropriate</p>	<p>It is our understanding that if you enter "1" for "Complete years since last chargeable event", the computation of liability will be unaffected, and HMRC will no longer expect a calculated figure of Top Slicing Relief in <b>Box1A</b>.</p>

## 8.3 SA102 - EMPLOYMENT

### 8.3.1 EMP4

Error message	Reason	Workaround
<p>Box <b>EMP4</b> is mandatory</p>	<p>There is no PAYE reference number on the SA102.</p>	<p><b>HMRC Special 14</b></p> <p>Where no employer PAYE reference is available, use 000/N.</p> <p>Dealt with automatically by Personal Tax.</p>

## 8.4 SA103S/SA103F – SELF EMPLOYMENT SHORT/FULL

### 8.4.1 SSE1

Error message	Reason	Workaround
<p>SA100 FSE/SSE Errors - Error: 1)Form: Self-employment (instance 1), box: FSE2/SSE1. Box FSE2/SSE1 (Business description) is mandatory.</p>	<p>Business description has not been specified. This field is mandatory</p>	<p>Please enter a business description, which should be no longer than 28 characters including spaces:</p> <ul style="list-style-type: none"> <li>• Sole Trade: add a description in the <b>Description</b> field on the <b>Details</b> tab</li> <li>• Business Tax: add a description in the <b>Description</b> field in <b>Business Details   Details</b> tab</li> </ul> <p>If you are integrated, you will need to enter this via <b>Practice Management   Details tab   Business Description</b> box. If this does not filter through to Personal Tax, please go to <b>Edit   Schedule Editor   Sole Trade   sole trade name</b>. If the sole trade is a business tax item, you will need to select the <b>Business Details</b> schedule. To the right of these screens, click the <b>Edit...</b> button, which will open the sole trade record direct in <b>Practice Management</b>. Ensure that the business description is populated and click <b>Save &amp; Close</b>. Accessing the Practice Management record in this manner creates a stronger link between the two records and should update Personal Tax immediately.</p>

## 8.4.2 Profit & Loss Account or Balance Sheet Detail

Error message	Reason	Workaround
<p>SA100 FSE/SSE Errors - Error: "There is a problem with the entry in the following location:            Form SA103S (Self Employment (short)), Box SSE9 (Turnover).            or Form SA103F (Self Employment (full)), Box FSE15 (Turnover).            Error: The 'http://www.govtalk.gov.uk/taxation/SA/SA100/2x-2x/x:Turnover' element has an invalid value according to its data type.            [XPath: '/IRenvelope/MTR/SA103S/BusinessIncome/Turnover']            [Contents: '-6700.00']</p> <p>Other variations of this error may refer to the following:            Form SA103F/S (SE (full/short)), Box FSE20/SSE12 (Car, van and travel expenses).            Form SA103F/S (SE (full/short)), Box FSE19/SSE13 (Wages, salaries and staff costs).            Form SA103F/S (SE (full/short)), Box FSE23/SSE18 (Phone and other office costs).            Form SA103F (SE (full)), Box FSE18 (Subcontractor costs).            Form SA103F (SE (full)), Box FSE24 (Advertising and entertainment costs).            Form SA103F (SE (full)), Box FSE60 (Own goods and services).            Form SA103F (SE (full)), Box FSE62 (Non taxable business income).            Form SA103F (SE (full)), Box FSE63 (Deductions from net profit/additions to net loss).            Form SA103F (SE (full)), Box FSE83 (Equipment, machinery, vehicles).            Form SA103F (SE (full)), Box FSE84 (Other fixed assets).            Form SA103F (SE (full)), Box FSE85 (Stock and work in progress).            Form SA103F (SE (full)), Box FSE86 (Trade debtors).            Form SA103F (SE (full)), Box FSE87 (Bank etc. balances).            Form SA103F (SE (full)), Box FSE88 (Cash in hand).            Form SA103F (SE (full)), Box FSE89 (Other current assets).            Form SA103F (SE (full)), Box FSE90 (Total business assets).            Form SA103F (SE (full)), Box FSE91 (Trade creditors).            Form SA103F (SE (full)), Box FSE92 (Loans and overdrafts).            Form SA103F (SE (full)), Box FSE93 (Other liabilities).            Form SA103F (SE (full)), Box FSE97 (Capital introduced).            Form SA103F (SE (full)), Box FSE98 (Drawings).</p>	<p>A figure in the Profit and Loss or Balance Sheet has been entered as a negative amount – in this example, Turnover.</p>	<p>HMRC are not able to accept such entries and the figure will need to be moved to another heading where it can be entered as a positive.</p>

Error message	Reason	Workaround
<p>Error #6836: The amount entered in box "Net profit or loss" (FSE96) must equal the amount entered in "Net profit or Net loss" (FSE47/FSE48). Please check.</p> <p>XML Location: /hd:GovTalkMessage[1]/hd:Body[1]/MTR:IRenvelope[1]/MTR:MTR[1]/MTR:SA103F[1]/MTR:BalanceSheet[1]/MTR:CapitalAccount[1]/MTR:NetProfitOrLoss[1]</p>	<p>The profit entered on the Profit &amp; Loss dialog does not equal that entered on the Balance Sheet.</p>	<p>Ensure that the same figure is used on both dialogs.</p>

### 8.4.3 How do I file additional Self Employment pages when there is more than one accounting period in the tax year?

Error message	Reason	Workaround
<p>Error: "Advisory 1) Form: Self-employment (instance 2). An instance of Self-employment exists with more than one accounting period in the basis period being assessed and only the pages for the latest accounting period will be submitted. The additional pages will need to be manually added as a pdf attachment."</p>	<p>"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)."</p>	<p>Per <b>HMRC Special 8 (Trust Special 3)</b> you are not able to submit more than one accounting period:-</p> <p>At the moment, multiple accounting periods can cause problems with FBI submissions. You will need to attach the additional self-employment pages <b>for the EARLIEST period</b> as a PDF document in order for the return to file. You will need a PDF printer to do this. (See <a href="http://www.cutepdf.com">www.cutepdf.com</a> for a free PDF printer if you do not already have a PDF printer installed).</p> <ul style="list-style-type: none"> <li>• Please select <b>Form   Edit Tax Return</b>. Right click on the form and select <b>Print</b>.</li> <li>• On the printer dialog screen, change the printer to a PDF printer, and change the radio button from <b>'Form(s)'</b> to <b>'Print Summary'</b>, choose <b>'Select'</b>. Select only the self-employment pages relating to the earlier accounting period. Ensure you have deselected all other ticks.</li> <li>• Press <b>OK</b> and save the PDF to the default directory you have already selected for the client's online filing attachment files.</li> <li>• Once the additional pages are saved as a PDF, these can be attached via <b>Edit   Schedule Editor   Other Return Information</b>. Select the <b>Online Filing Attachments</b> tab and choose <b>Add</b>. Then select the PDF file to attach this to the return.</li> </ul> <p>(If running a network installation with numerous users accessing the software, you must save the PDFs and attach to the software from a shared location/drive accessible to all).</p> <p>Please note that once you have attached the earlier period, the error message will still appear, as the software does not know what is contained in the attachment. However, as long as you have attached the relevant period, you will be able to click on the <b>Continue</b> or <b>Submit Now</b> button to continue with the filing.</p>

## 8.5 SA103L – LLOYDS

### 8.5.1 LUN2

Error message	Reason	Workaround
<p>There is a problem with the entry in the following location: Form SA103L (Lloyds Underwriters), Box LUN2 (Accrued Income Scheme aggregate amount).</p> <p>Error: The 'http://www.govtalk.gov.uk/taxation/SA/SA100/2x-2x/x:AccruedIncomeSchemeAggregateAmount' element has an invalid value according to its data type</p>	<p>There is a problem with HMRC's validation where there are losses from Accrued Income Schemes and / or deeply discounted securities in box LUN2.</p>	<p><b>HMRC Exclusion 4</b></p> <p>No published workaround, HMRC advise that agents who need to enter a negative figure in this box will not be able to file online and should contact Lloyds Underwriters Unit for advice.</p> <p>Digitia Personal, Business &amp; Trust Tax will not populate this box with a negative figure.</p>

## 8.6 SA104S/SA104F – PARTNERSHIP SHORT/FULL

### 8.6.1 SPS1/FPS1

Error message	Reason	Workaround
<p>There is a problem with the entry in the following location:</p> <p>Form SA104S/SA104F (Partnership (short)), Box SPS1/FPS1 (Partnership reference number).</p> <p>Error: The element 'PartnershipDetails' in namespace 'http://www.govtalk.gov.uk/taxation/SA/SA100/2x-2x/x' has invalid child element 'PartnershipDescription' in namespace 'http://www.govtalk.gov.uk/taxation/SA/SA100/2x-2x/x'. List of possible elements expected: 'http://www.govtalk.gov.uk/taxation/SA/SA100/2x-2x/x:PartnershipReferenceNumber'.</p>	<p>There is no partnership reference number on the SA104</p> <ul style="list-style-type: none"> <li>Foreign Partnerships (which do not have a UTR)</li> </ul>	<p>Ensure this is entered via the Partnership (Client Details, HMRC tab)</p> <p><b>HMRC Special 26.</b></p> <p>UK resident individuals who need to return income from overseas partnerships should enter their own individual UTR's on the partnership pages.</p>

## 8.7 SA106 – FOREIGN

### 8.7.1 Invalid Child Element – Country Code

Error message	Reason	Workaround
<p>There is a problem with the entry in the following location: Form SA106 (Foreign), Box FOR4A (Country code). Error: The element 'IncomeSource' in namespace 'http://www.govtalk.gov.uk/taxation/SA/SA100/2x-2x/x' has invalid child element 'IncomeBeforeTax' in namespace 'http://www.govtalk.gov.uk/taxation/SA/SA100/2x-2x/x'. List of possible elements expected: 'http://www.govtalk.gov.uk/taxation/SA/SA100/2x-2x/x:CountryCode'. [XPath: '/IRenvelope/MTR/SA106/OverseasSavings/IncomeSource'] [Contents:"]</p>	<p>You are missing one (or more) three letter country codes on the Foreign Pages.</p>	<p>You will need to open each foreign income schedule, ensure that you select a country from the dropdown list and click OK. This should then ensure that the appropriate code appears on the return.</p>

## 8.8 SA110 – TAX CALCULATION

### 8.8.1 CAL1/CAL2

The full rejection message is as follows:-

"The submission of this document has failed due to departmental specific business logic in the Body tag.

Self calculation case. The total tax due in box [CAL1] does not agree with the calculated value of £xxx.xx. The difference is -£xxx.xx. Please check."

The error occurs when the liability or refund calculated by Digita differs to the liability calculated by HMRC. The tolerance for differences in the CAL 1/2 figure permitted by HMRC is £5.

Unless you've not manually the return using the 'enable editing' function, the most likely cause will usually be HMRC's incorrect handling of 'Exclusions'.

The error has become more frequent since 2016/17 when changes were made to the savings rate band and dividend exemptions. Since then, it has not always been beneficial to allocate the Personal Allowance against the order of Non-Savings / Savings / Dividends.

ATT has recently issued guidance around this area explaining how to deal with returns that will not file due to Exclusions. This explains how to file on paper after 31 October deadline without incurring late submission penalties as well as other useful information, whilst it refers to 17/18, much of the content remains applicable to later years too: [Online Exclusions - the position for 2017-18](#)

If your client is affected by an exclusion where the workaround is to file on paper, you will need to consider whether a Reasonable Excuse Form is needed. A link to this form is available on page 14 of this [document](#). Alternatively, it can be accessed via the Forms button in the lower left of the screen within a client's record in Digita Personal, Business & Trust Tax.

Please note that Thomson Reuters are not responsible for the content contained within external weblinks / sites.

Lastly, the items below are some of the known causes for CAL errors to arise. If none of the below apply, please let us know as we would require a copy of your client file for further investigation.

Error message	Reason	Workaround
	<b>Marriage Allowance Transfer Relief</b> If the difference is £252 for 21/22, give or take a few pence due to rounding, then Marriage Allowance Transfer is likely to be the cause. A taxpayer who has fallen into the higher rate band will not be eligible to claim their spouse's unused Personal Allowance. A Tax Aware item will appear in the Client Summary advising: 'Marriage Allowance should not be claimed as client is not a basic rate taxpayer. Please reconsider whether a claim should be made.'	<b>No Published Workaround</b> You will need to remove the Marriage Allowance Claim as follows: Open the spouse's record Go to <b>Edit   Schedule Editor   Personal Allowances   Marriage Allowance Transfer</b> tab. Clear the <b>Transfer to Spouse</b> tick box. Click <b>OK</b> .
	<b>Return has been edited manually</b> You should only make a manual edit of the return if you have been advised to do so by Digita Support. A manual edit does not change the underlying calculation produced by Digita Personal Tax and this can trigger a Cal error.	<b>No Published Workaround</b> If you have manually edited figures without being advised to, please undo the editing. Manual edits will show in red, when you view the return on screen. They can be undone by running the return via <b>Form   Edit Tax Return</b> . Select the relevant page, then right click on the red number and select <b>Revert to Original Value</b> .

Error message	Reason	Workaround
	<p><b>Rounding – differences of less than 1%</b></p> <p>If the difference is smaller than 1% of the total tax liability/refund, then the error is most likely to have been caused by rounding.</p>	<p><b>No Published Workaround</b></p> <p>The only work around is to enable edit the tax return.</p> <p>Run the return via <b>Form   Edit Tax Return</b>. Select the <b>Tax Calculation</b> tab, then right click in box <b>CAL1/CAL2</b> as necessary and select <b>Enable Editing</b>. Overtyping the figure in that box to the HMRC calculated value.</p>
	<p><b>Multiple Life Assurance Gains / High Income Child Benefit</b></p> <p>Where there are a large number of Life Assurance Gains, or where there is High Income Child Benefit and Life Assurance Gains, it is possible that the Top Slicing Relief calculated by Digita Personal Tax is different to HMRC's calculated figure. This is due to rounding (we calculate each instance to the nearest penny, HMRC round to the nearest pound).</p>	<p><b>No Published Workaround</b></p> <p>The only work around is to enable edit the tax return.</p> <p>Run the return via <b>Form   Edit Tax Return</b>. Select the <b>Tax Calculation</b> tab, then right click in box <b>CAL1/CAL2</b> as necessary and select <b>Enable Editing</b>. Overtyping the figure in that box to the HMRC calculated value.</p>
	<p><b>Personal Allowance allocation and Life Assurance Gains with Notional Tax</b></p> <p>Where there's insufficient earned income to set against the full Personal Allowance (PA), Digita Personal Tax may set off all the remaining PA against Life Assurance Gains (LAGs), instead of against savings income beforehand. This creates a greater restriction of notional tax against LAGs, due to the amount being covered by the PA.</p> <p>To check if the error affects your client:</p> <ol style="list-style-type: none"> <li>1. Go to <b>Reports   Computation   Computation</b></li> <li>2. Ensure <b>Summary</b> and <b>Rate Band Analysis</b> items are ticked and select <b>OK</b>.</li> </ol> <p>If there's a <b>Restriction for Gains / PA &amp; DED</b> at the end of the <b>Summary</b> and a figure in the <b>Income</b> row of the <b>Savings Rate Band Analysis</b> schedule, but a deduction against <b>LAGs</b> instead of <b>Savings</b> in the <b>PA &amp; DED</b> row, this is the likely cause of the error. Where there is High Income Child Benefit, it is possible that the Top Slicing Relief calculated by Digita Personal Tax is different to HMRC's calculated figure. This is due to rounding (we calculate each instance to the nearest penny, HMRC round to the nearest pound).</p>	<p><b>No Published Workaround</b></p> <p>It is now possible to reallocate the Personal Allowance (more details can be found in KB article 'Allocation of Personal Allowance in Personal Tax').</p> <p>To do this, go to <b>Edit   Schedule Editor   Personal Allowances</b>.</p> <p>Select <b>Other</b> tab, then click on the <b>Personal Allowances and Deduction Allocation</b> button.</p> <p>Within this dialog, you can change the allocation of allowance. For example, overtype the PA against <b>LAGs</b> with 0 or a reduced amount and the software will automatically re-allocate the balance.</p> <p>The bottom two rows will show the original and revised liability and will update in real time when changes are made within the dialog.</p> <p>The only work around is to enable editing of the tax return (with the tax return on screen, go to <b>Form   Enable Editing</b>) and manually change CAL1/CAL2 to the HMRC calculated value.</p>
	<p><b>Clogged Losses</b></p> <p>Boxes CG7/CG19/CG27 &amp; CG35 are the only boxes to include losses, so will include the total amount of clogged losses and ordinary losses. Where Digita Personal Tax correctly allocates only the relevant amount of clogged losses against clogged gains, HMRC pick up the figure(s) in these boxes and allocates the full loss against all gains.</p>	<p><b>No Published Workaround</b></p> <p>If not all of the clogged losses arising can be utilised in the year, you will need to go to <b>Edit   Schedule Editor   Other Return Information   Form Options   Adjustment to CG tax</b>, and, enter the difference in tax. This figure will pull into box CG51 and the return should then file online.</p>

Error message	Reason	Workaround
	<p><b>Blind Persons Allowance</b></p> <p>When claiming Blind Persons Allowance, you must complete the date of registration AND the local authority. Without this, the relevant information will not appear on the return and HMRC will not allocate Blind Persons Allowance in their computation.</p>	<p><b>No Published Workaround</b></p> <p>Ensure Local Authority field is completed via <b>Edit   Schedule Editor   Personal Allowances   Other</b> tab.</p>
	<p><b>Non Residence and Split Year Treatment</b></p> <p>Where split year treatment is claimed on return, in line with ESC-A11 Digita DOES NOT apply excluded income rules in the tax computation. HMRC however do apply the excluded income treatment</p>	<p><b>No Published Workaround</b></p> <p>A) If you agree with HMRC computation, use the 'enable editing' facility to amend box CAL1/CAL2 (on form SA100) to the lesser liability - or</p> <p>B) If you disagree with HMRC and believe the Excluded Income rules should not apply, file by paper with a view to challenging HMRC should they 'repair' the liability.</p>
	<p><b>PPP/RAP and relevant earnings</b></p> <p>Where your client has paid PPP/RAP contributions in the year, you must ensure that you have enough Net Relevant Earnings in order to claim the relief.</p>	<p><b>No Published Workaround</b></p> <p>Ensure that in the Employment/Self Employment/Partnership/FHL dialog, the tick box is selected to <b>Include in relevant UK earnings for pensions</b>.</p>
	<p><b>Validation rules on boxes FSE79, SSE34, FPS23 &amp; SPS23 are incorrect.</b></p> <p>Validation on the above boxes are incorrect where terminal losses are entered as losses brought forward from earlier years set off against this year's profits in FSE74, SSE29, FPS17 or SPS17.</p>	<p><b>HMRC Exclusions 22 &amp; 23</b></p> <p>Exclusion 22 applies to the self-employment pages and exclusion 23 applies to the partnership pages.</p> <p>In these circumstances, a paper return must be filed.</p>
	<p><b>Remittance Basis with Special withholding Tax</b></p> <p>Where a client is claiming remittance basis and has income with Special Withholding Tax deducted, the foreign pages are not produced. As a result, HMRC's calculation will exclude the SWT.</p>	<p><b>HMRC Special 24</b></p> <p>You will need to either tick box FOR1 and put a supporting note in additional information or the return must be filed on paper.</p>
	<p><b>Losses used against profits of the same trade are not capped. This includes losses where the profit is 'created' by an averaging claim.</b></p> <p>To the extent that the loss is used against other income, the capping rules will apply. Boxes FSE78, SPS22 &amp; 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.</p>	<p><b>HMRC Exclusion 34</b></p> <p>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.</p> <p>To stop the loss being capped in the software, expand the <b>Others</b> folder in the <b>Information Explorer</b>, to the left of the screen and select <b>Tax Relief Restrictions</b>. In here, you can overtype the <b>Allocated</b> amount to be the correct allowable amount.</p> <p>In these circumstances, a paper return should be filed.</p>

Error message	Reason	Workaround
	<p><b>Share Fishermen with Class 1 NICable earnings that reduce amount of Class 2/Class 4 due.</b></p> <p>The Reg100 Class 4 Calculation uses 'ordinary' Class 2 max of 53 x £3.05 (£161.65) rather than the share fisherman amount of 53 x £3.70 (£196.10). The Class 4 amount may be less than it should be by £34.45.</p>	<p><b>HMRC Exclusion 46</b></p> <p>In these circumstances a paper return should be filed.</p>
	<p><b>Non-UK Residents completing Return box INC17 which contains an element of 'disregarded income' will not have that income identified as disregarded.</b></p> <p>For a non-UK resident, the s811 calculation is applied, but the type of income disregarded by virtue of s825 and s826 ITA 2007 (e.g patent/royalty payments and distributions from unauthorised unit trusts etc.) is entered in box 17, 'Other Taxable Income'. Box 17 includes different types of income, not just those included in the sections above, and it is not included as disregarded income in the s811 calculation at stage 91.</p> <p>If the customer is non-UK resident, the s811 calculation applies and they have disregarded income included in box 17, the calculation of tax due may be incorrect. The amount of any overpayment will depend on the amount of the disregarded income.</p>	<p><b>HMRC Exclusion 47</b></p> <p>In these circumstances, a paper return should be filed together with your s811 calculation (working sheet in HS300).</p> <p>HMRC are considering including a new box on the return to show any disregarded income included in box 17, but have not given a timeframe for this.</p>
	<p><b>Disclaiming Personal Allowance</b></p> <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><b>HMRC Exclusion 100</b></p> <p>HMRC 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.</p> <p>In these circumstances a paper return should be filed. Please make a note on box 19 of page TR7.</p>

## 8.8.2 Error CAL3 – Student Loans

Error message	Reason	Workaround
<p>Self calculation case. The total tax due in box [CAL3] does not agree with the calculated value of £x.xx. The difference is £a.aa. Please check.</p>	<p>This error can occur for two reasons. The most common is where there are rounding differences, but it can also occur where the loan has been repaid in the year or where there is only a small residual amount remaining.</p>	<p><b>Where it is due to rounding:</b></p> <p>HMRC's tolerance for rounding differences on box CAL3 is very small. Using an example figure of £500; on the tax calculation pages of the 2011 Tax Return box 3 may show a figure of £501.11. HMRC feel that this should be £500.</p> <p>To correct this you need to go into Form   Other Return Information   Miscellaneous Adjustments. In the box for 'Student loan repayment' there is an automatically calculated figure of £501.11.</p> <p>This figure will need to be changed to £500. This will change the figure in box 3 of the Tax Calculation page to £500 which is the figure HMRC are expecting to see.</p> <p><b>Where it is due to the loan being repaid or a small balance:</b></p> <p>If your client has either repaid their Student Loan during the tax year, or has only a small residual amount outstanding, you will still need to enter the full amount that would have been due for the year based on your client's total taxable income. Regardless of the 'actual' balance of the loan outstanding, HMRC automatically calculate the full liability based on total income levels.</p> <p>If you cap the Student Loan liability to the actual balance that is outstanding, the return will not file online.</p> <p>Should you encounter this scenario, the official HMRC stance is that the greater amount should continue to be reported on the return and paid by 31 January, and then HMRC will liaise with the Student Loans Company to retrospectively refund the overpayment.</p> <p>HMRC guidance/clarification on the issue can be found below:</p> <p>Should you encounter this scenario, the official HMRC stance is that the greater amount should continue to be reported on the return and paid by 31 January, and then HMRC will liaise with the Student Loans Company to retrospectively refund the overpayment.</p> <p><a href="http://www.hmrc.gov.uk/manuals/sammanual/SAM121610.htm">http://www.hmrc.gov.uk/manuals/sammanual/SAM121610.htm</a></p> <p><b>Student Loan Overpayments</b> Under the current legislation the amount of Student Loan repayment we can collect through a taxpayer's self-assessment is equal to 9 per cent of the eligible income above the threshold. When an SA taxpayer is reaching the end of the repayment of the loan, they may contact you and complain that the amount outstanding on the loan is less than that requested in the SA calculation.</p> <p><b>You must not attempt to amend the return to collect only the amount the taxpayer states is outstanding.</b></p> <p>You should advise the taxpayer that the details of the amount included in the SA calculation will be sent to the Student Loans Company (SLC). If this amount exceeds the outstanding balance of the loan the SLC will arrange for a credit in respect of the excess to be made to the SA Statement of Account in due course.</p> <p>Details of the Student Loan repayments collected through SA are not sent to the SLC until after 31 January following the year of the return. The taxpayer is also due to pay the SA liability by this date. If the taxpayer considers the amount of Student Loans repayment collected through SA to be excessive, they can make a request, which should be in writing, for an amount to be informally stood over.</p> <p>Note: For further information regarding actions to acknowledge requests, to informally standover amounts, to deal with credits from the SLC and to amend informal standovers, see business area 'Appeals / Postponements', section 'Postponements', subject 'Student Loan Overpayments' (SAM11130). <a href="https://www.gov.uk/hmrc-internal-manuals/self-assessment-manual/sam11130">https://www.gov.uk/hmrc-internal-manuals/self-assessment-manual/sam11130</a></p> <p><b>Multiple Loans : Plan Types (1, 2 &amp; 4)</b> Where Plan 1, Plan 2 and Plan 4 type loans are in place, you should select all of the plans that apply via <b>Form   Other Return Information   Miscellaneous</b>.</p>

[Digita](#) Personal Tax will automatically determine which plan rates apply in the following priority order: Plan 1, Plan 4, Plan2.

### 8.8.3 Error: #6158 CAL3

Error message	Reason	Workaround
CAL3 Error #6158: Box "Student loan repayment due" (CAL3) completed including an entry of zero. Box "Income contingent student loan notification" (SLR1) must also be completed. Please check.	You are getting error #6158 because box SLR 1 on the Tax Return has not been ticked. This box can be found on page two of the Tax Return, under the section headed 'Student Loan Repayments'. It is box 1.	To tick this box you need to go to <b>Form   Other Return Information   Miscellaneous</b> . Tick the box for <b>Student Loan Notification Received</b> . This will put a tick in box SLR 1.  In the <b>Student Loan Repayment due</b> box you should see <b>AUTO</b> . Personal Tax will automatically calculate the amount due.

### 8.8.4 Error: #6597 CAL15

Error message	Reason	Workaround
CAL15 - Error #6597: There is an amount in box "Decrease in tax from adjustment to earlier years" (CAL15), there must be an entry in at least one of boxes "Loss to carry back" (FSE79), "Loss to carry back" (SSE34), "Loss carried back" (LUN57), "Loss to be carried back" (FPS23), "Loss to be carried back" (SPS23), "Losses used against earlier year's gain" (CGT11) or "Losses used against previous year income" (CGT14) or a positive entry in box "Averaging adjustment" (FSE72) or "Averaging adjustment" (FPS11) "Averaging adjustment" (SPS11). Please check.	HMRC will not accept the submission without an entry in a corresponding box as stated on the error message. You can only have an entry in CAL15 if you have a current year loss being carried back.	If there is a loss being carried back please ensure that this has been entered correctly.  If there is not a loss being carried back, please remove the entry from CAL15 by going to <b>Tools   Payments   Other Payments</b> . Remove the entry for <b>Prior year tax adjustment</b> .

### 8.8.5 Error #6277 CAL14

Error message	Reason	Workaround
<p>CAL 14 - Error #6277: There is an entry in box "Increase in tax from adjustment to earlier years" (CAL14). Please complete "Post cessation or other business receipts" (AOI14) or "Repayment of foreign tax (tax credit relief)" (LUN28) or "Change of accounting practice adjustment" (FSE71) or "Averaging adjustment" (FSE72) or "Averaging adjustment" (FPS11) or "Averaging adjustment" (SPS11).</p> <p>XML Location: /hd:GovTalkMessage[1]/hd:Body[1]/MTR:IRenvelope[1]/MTR:MTR[1]/MTR:SA110[1]/MTR:AdjustmentsToTaxDue[1]/MTR:IncreaseInTaxFromAdjustmentToEarlierYears[1]</p>	<p>HMRC will not accept the submission without an entry in a corresponding box as stated on the error message. You can only have an entry in CAL14 if you have an adjustment increasing the tax liability, for example, following an averaging adjustment.</p>	<p>If there is no corresponding entry, please either remove the entry from CAL14 by going to <b>Tools   Payments   Other Payments</b>. Remove the entry for <b>Prior year tax adjustment</b>.</p> <p><b><i>HMRC Exclusion 18</i></b></p> <p>If the adjustment is required, then the return must be filed on paper. The return should have an entry in the Additional Information Box stating that the CAL14 entry is a result of Settlor income or a FTCR adjustment for overlap relief. The software automatically includes this note.</p>

## 9 PARTNERSHIPS (SA800)

### 9.1 SA800 - GENERAL

#### 9.1.1 General - More than one trade

Digital Personal Business and Trust Tax does not currently support partnerships with multiple trades. This is in line with HMRC not currently supporting additional trades as per **HMRC Special 2:**

“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 the additional trades should be filed as attachments, each with its own Partnership Statement.”

#### MAIN PARTNERSHIP RETURN.

This can be completed as usual, posting income and expenses of the main trade and completing the partnership statement.

#### COMPLETING EXTRA TRADE PAGES

Create an additional partnership client in Personal, Business and Trust Tax, using the same UTR as the main partnership and enter the additional trade details and profit split as necessary.

View the partnership return (**Form | Edit Tax Return**), right click on the form and select **Save Form to File...** and save pages 2, 3, 4, 5 and the partnership statement as a PDF document.

*Please note that there will be no requirement to file this additional partnership online, it is created purely to generate the additional partnership trade pages and statement to attach to the main partnership return.*

#### ATTACHING THE ADDITIONAL PAGES AS A PDF

Finally, you will need to attach the ‘additional’ SA800 trade pages as a PDF document in order for the return to file.

These can be attached via **Edit | Schedule Editor | Other Return Information** | select the **Online Filing Attachments** tab | click the **Add** button and browse to the saved pdf file.

You should now have additional trade pages saved as a PDF, profits posted correctly on the partnership statement, and correct postings automatically transferred to the partners individual tax return partnership supplementary pages SA104 – (i.e. the main trade and the second ‘additional’ trade partnership pages).

### 9.1.2 General – More than one Accounting Period

Per **HMRC Special 3** you are not able to submit more than one accounting period:

“The Main Partnership tax 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.

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.”

At the moment, multiple accounting periods can cause problems with FBI submission. This is in line with HMRC guidance as per their ‘specials’ document.

(You will need to attach the additional trade pages – SA800 (TP) **for the EARLIEST period** as a PDF document in order for the return to file. Digita Personal Tax will automatically attach these, where the options are ticked within **Other Return Information | Online Filing Attachments | Additional SA800 pages** section.

The attachments will be created at the point of running the return via **Form | Edit Tax Return** and will show in **Other Return Information | Online Filing Attachments** as a System attachment.

If you wish to manually attach the pages, or if you have other pages you need to manually attach, such as Land and Property/Foreign/Investment Income, you will need a PDF printer to do this.(See [www.cutepdf.com](http://www.cutepdf.com) for a free PDF printer if you do not already have a PDF printer installed).

Please select **Form | Edit Tax Return** and select **Print**

1. On the printer dialog screen, change the printer to a PDF printer, and change the radio button from **Form(s) to Print Summary** and choose **Select**. Select only the partnership additional trade pages relating to the earlier accounting period. Ensure you have deselected all other ticks.
2. Press **OK** and save the PDF to the default directory you have already selected for the client’s online filing attachment files.
3. Once the additional pages are saved as a PDF, these can be attached via **Edit | Schedule Editor | Other Return Information | select the Online Filing Attachments** tab and choose **Add | select the PDF file to attach this to the return.**

(If running a network installation with numerous users accessing the software, you must save the PDFs and attach to the software from a shared location/drive accessible to all).

Please note that the error message will still appear because the software cannot know what is contained within the attachment. However, it should show as an Advisory message and there will be a **Continue** or **Submit Now** button which you can click to continue with your submission once you are happy that the relevant item is attached.

To check an attachment, please go to **Edit | Schedule Editor | Other Return Information | Online Filing Attachments** tab. Your attachment(s) should be listed with a green tick where they are correctly attached. If any show a red cross you will need to delete them and re-attach them.

### 9.1.3 General – Mixed Partnerships

Where a partnership is mixed (i.e. has individual partners and either corporate or non-resident partners as well), two sets of computations are required.

Per **HMRC Exclusion 5**:

“File 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 version of Tax Adjusted Profits) plus pages 6 & 7.”

There is now scope to prepare additional Partnership Statements for corporate and non-UK resident partners and where ticked in **Other Return Information | Online Filing Attachments** tab, these will be automatically attached to the tax return.

### 9.1.4 General – SA800 issued for ceased Partnership

SA800s cannot be submitted where the business ceased in a prior year. HMRC validation dictates that the accounts dates (boxes 3.4 and 3.5) must be dates within the tax year. This is not possible when the partnership ceased in previous years.

Also, who would sign the return and take responsibility signing an SA800 for a partnership that does not exist? Similarly, how would HMRC try to charge penalties for an entity that no longer exists?

The standard advice by HMRC is that if a return is issued, it must be completed. This is fine for individuals as an SA100 or R40 can be completed at any time but is not possible for an SA800 due to the reasons stated above.

We have spoken to HMRC who advised that notification of the date on which the partnership was dissolved should be sufficient (assuming the partnership will have provided this on the previous year's return). However the simplest solutions would be to contact HMRC and ask them to cancel the notice to file or to send the return back uncompleted with an explanation and stating the date of cessation in the previous year.

### 9.1.5 General – Tax deducted from trading Income

Per HMRC's guidance in **Special 5**, box 3.98 should be left blank, and any tax deducted from trading income (other than CIS25 deductions) which would have been made in that box should instead be posted to box 3.97 (CIS deductions) instead.

This guidance has been automatically implemented in Personal Tax.

## 9.2 SA800: GENERAL FILING ERRORS

### 9.2.1 Error # 5004 – At least one key must exist in IR Header

Error message	Reason	Workaround
Error #5004: at least one key must exist in the IR header	The partnership's UTR is not posting to the face of the SA800	Ensure that UTR entered in <b>Edit   Client Details   HMRC</b> has been entered and is valid (the <b>UTR checkbox</b> should be ticked and greyed out. Check that the details have posted through to the return. If they have not updated, go to <b>Form   Other Return Information</b> , highlight <b>HMRC</b> then tick and untick <b>Edit current year details</b> and select Yes.

### 9.2.2 Nominated partner name is mandatory

Error message	Reason	Workaround
<p>Software Mandatory Warning: 1) Form: Tax Return (instance 1), box: 11.3. Nominated partner name is mandatory.</p> <p>SA800 - Element Errors - Error: SA800, Question 7 is invalid. The element 'OtherInformation' in namespace 'http://www.govtalk.gov.uk/taxation/SA/SA800/2x-2x/x' has incomplete content. List of possible elements expected: 'http://www.govtalk.gov.uk/taxation/SA/SA800/2x-2x/x:NominatedPartner'.</p> <p>[XPath: '/IRenvelope/SAPartnership/Partnership/OtherInformation']</p> <p>[Contents:']</p>	<p>From 2015/16 onwards, HMRC have included a new validation for the SA800 where you must have the name of the partner signing the return on page 8.</p>	<p>To add the partner, go to <b>Edit   Client Details</b> and enter the <b>Precedent Acting Partner</b> in the relevant section of the <b>General</b> tab.</p> <p>This should in turn populate box 11.3 of the SA800 as necessary and will also do so in future years returns until you enter a different partner.</p> <p>If you are not seeing the partner showing in box 11.3 of the SA800, you will also need to go to <b>Edit   Schedule Editor   Other Return Information   Client Details</b> tab   highlight <b>Acting Partner</b>. If incorrect details or nothing is shown here, please tick the <b>Edit Current Details</b> tick box and then untick it. This will refresh the fields with the details held in the main <b>Client Details</b> record.</p>

### 9.2.3 Error # 8205 – entry must be valid against UTR algorithm

Error message	Reason	Workaround
<p>Error #8205: The entry must be valid against the UTR algorithm. Please check.</p>	<p>An invalid UTR number has been entered for the one of the partners on the partnership statement.</p>	<p>Ensure that UTR entered in <b>Edit   Client Details   HMRC</b> is valid (the UTR checkbox should be ticked and greyed out).</p> <p>Check that the details have posted through to the return. If they have not updated, go to <b>Form   Other Return Information</b>, highlight <b>HMRC</b> then tick and untick <b>Edit current year details</b> and select <b>Yes</b>.</p>

### 9.2.4 Invalid child element – partner UTR

Error message	Reason	Workaround
<p>The entry at SA800P, Partner name is invalid.</p> <p>Error: The element 'PartnerDetails' in namespace 'http://www.govtalk.gov.uk/taxation/SA/SA800/2x-2x/x' has invalid child element 'PartnerNINO' in namespace 'http://www.govtalk.gov.uk/taxation/SA/SA800/2x-2x/x'. List of possible elements expected: 'http://www.govtalk.gov.uk/taxation/SA/SA800/2x-2x/x:PartnerUTR'.</p> <p>[XPath: '/IRenvelope/SAPartnership/Partnership/PartnershipStatement/PartnerDetails']</p> <p>[Contents:']</p> <p>Please note that this error can also appear with 'Date Appointed' or 'TradeProfit' in place of 'PartnerNINO', but the solution is the same for all.</p>	<p>A UTR number is missing for one (or more) partners on the partnership statement.</p>	<p>Ensure that the UTR entered for each individual partner in <b>Edit   Client Details   HMRC</b> is valid (the UTR checkbox should be ticked and greyed out).</p> <p>Check that the details have posted through to the Partnership Statement. If they have not updated, open the Partner and go to <b>Edit   Schedule Editor   Other Return Information</b>, highlight <b>HMRC</b> then tick and untick <b>Edit current year details</b> and select <b>Yes</b>.</p>

### 9.2.5 Error #6600 - There is an entry in box 3.4

Error message	Reason	Workaround
<p>Error #6600: There is an entry in box [3.4]. Please complete box [3.2].</p>	<p>This error indicates that no business description has been entered in box 3.2 on the partnership tax return.</p>	<p>Please put an entry in box 3.2 (description) - even if it is 'no description'. This will be entered via <b>Client Details   General Tab</b> and should be no longer than 28 characters, including spaces.</p> <p>If you are integrated with Practice Management, the business description should be entered in the <b>Details</b> tab of the partnership record in Practice Management.</p>

### 9.2.6 Error # 6615 – There is an entry in box 3.62

Error message	Reason	Workaround
<p>Error #6615: There is an entry in box [3.62]. Please complete box [3.44].</p>	<p>Box 3.62 on the Partnership return relates to 'Depreciation and loss (profit) on sale'.</p> <p>A corresponding entry for the disallowable figure needs to appear in box 3.44</p>	<p>To enter a figure in box 3.44, and enable the return to be filed online, please go into the <b>Business Accounts</b> schedule and the <b>Profit and loss</b> tab.</p> <p>You will see under <b>Expenditure</b> that there is an entry for <b>Depreciation and loss (profit) on sale</b> in the total column.</p> <p>A corresponding addback is required in the <b>Disallowable</b> column. Any figure entered here will write back to the form and resolve the online filing error.</p>

### 9.2.7 Error # 8239 – There is an entry in A11

Error message	Reason	Workaround
Error #8239: There is an entry in A11. Please complete A12.	Please check the main address on the front of the Tax Return. The address must contain at least two lines.	<p>To add a second line, you will need to go to <b>Edit   Client Details   Address</b> and add the second line of the address here.</p> <p>Then go to <b>Form   Other Return Information</b> and make sure the second line of the address is shown.</p> <p>If the Tax Return is finalised the change will not automatically pull through so you will need to tick and then immediately untick the box <b>Edit current year details</b>. You will get a message, 'This will restore this year's details to the current details on the client card. Are you sure you want to continue?'; please select <b>Yes</b>.</p>

### 9.2.8 Error re 'Address Line', 'Line', 'Shortline' element has an invalid value

Error message	Reason	Workaround
Error: 'Address Line', 'Line', 'Shortline' element has an invalid value	<p>Address Line, Line and Short Line are used in a number of areas:</p> <ol style="list-style-type: none"> <li>1. Home address</li> <li>2. Nominee address (for repayment purposes)</li> <li>3. Tax adviser address</li> <li>4. Address of person signing</li> <li>5. Trading address</li> <li>6. Partnership address</li> <li>7. Partner's address</li> <li>8. White space notes</li> </ol>	<p>This error usually means:</p> <p>The length of the data submitted is too long (usually a maximum characters of 28 is specified)</p> <p>Please note that HMRC will only accept four lines of address plus a post code. The first three lines can be a maximum of 28 characters including spaces. The final fourth line can be a maximum of 18 characters including spaces.</p> <p>There is an invalid character. The following are valid:</p> <p>Numeric (0 to 9)</p> <p>Alpha (A to Z and a to z)</p> <p>&amp; ' ( ) * , - . @ £</p>

## 9.3 SA800 – BOX NUMBER ERRORS

### 9.3.1 Errors referring to boxes relating to the Profit and Loss or Balance Sheet

Error message	Reason	Workaround
<p>The entry at SA800, 3.24 is invalid.</p> <p>Error: The 'http://www.govtalk.gov.uk/taxation/SA/SA800/2x-2x/x:Turnover' element has an invalid value according to its data type.</p> <p>[XPath: '/IRenvelope/SAPartnership/Partnership/TradingAndProfessionalIncomes/Income/TurnoverBelowLimit/Turnover']</p> <p>[Contents: '-7000.00']</p>	<p>A figure in the Profit and Loss or Balance Sheet has been entered as a negative amount – in this example, Turnover.</p>	<p>HMRC are not able to accept such entries and the figure will need to be moved to another heading where it can be entered as a positive.</p>

### 9.3.2 Error referring to Additional Information box 3.116

Error message	Reason	Workaround
<p>The entry at SA800, Additional Information (Box 3.116) is invalid.</p> <p>Error: The 'http://www.govtalk.gov.uk/taxation/SA/SA800/2x-2x/x:Line' element has an invalid value according to its data type.</p>	<p>There is an invalid character in a white space note (bear in mind that this could be any of the white spaces on the return).</p>	<p>The following are valid characters:</p> <ul style="list-style-type: none"> <li>• Numeric (0 to 9)</li> <li>• Alpha (A to Z and a to z)</li> <li>• &amp; ' ( ) * , - . @ £</li> </ul> <p>Please note that this error can also occur where text has been copied and pasted from a word document, as the underlying formatting is also copied across. If you have a lot of information to include, you may prefer to create a Word document and save it to pdf, then attach it to the tax return.</p>

### 9.3.3 Error referring to Untaxed Interest box 7.6 (7.9A)

Error message	Reason	Workaround
<p>Error #8463: There is an entry in box [7.6] please complete [7.1]</p> <p>XML Location: /hd:GovTalkMessage[1]/hd:Body[1]/ptr:IRenvelope[1]/ptr:SAPartnership[1]/ptr:PartnershipSavings[1]/ptr:Interest[1]/ptr:TaxNotDeducted[1]/ptr:TotalInterestTaxNotDeducted[1]</p>	<p>This error is due to <b>HMRC Partnership Special 7</b> and occurs when box 7.9A on page 8 of the SA800 is populated.</p> <p>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.</p>	<p>The workaround is to submit page SA804 instead if you wish to file online.</p> <p>To apply this workaround in Personal, Business &amp; Trust Tax, you will need to go to <b>Edit   Schedule Editor</b> and ensure that you have a <b>Taxed Investment Income</b> schedule created. If not, click the <b>New</b> button for a dropdown list and select <b>Taxed Investment Income...</b> Enter a description and the partner split. You do not need to enter any amount in here, but this schedule will trigger the SA804 to be produced and any untaxed investment income will now filter into box 7.3 and 7.6 on page PS1 of the SA804.</p>

## 9.4 SA800 – ELEMENT ERRORS

### 9.4.1 Partner Name

Error message	Reason	Workaround
<p>The entry at SA800P, Partner name is invalid.</p> <p>Error: The 'http://www.govtalk.gov.uk/taxation/SA/SA800/2x-2x/x:PartnerName' element has an invalid value according to its data type.</p>	<p>The names of the partner(s) in box 6 of the Partnership Statement contain invalid characters or exceed 28 characters in total including spaces</p>	<p>Reduce the partner(s) names as necessary and remove any invalid characters.</p> <p>The following are valid;</p> <ul style="list-style-type: none"> <li>Numeric (0 to 9)</li> <li>Alpha (A to Z and a to z)</li> <li>&amp; ' ( ) * , - . @ £</li> </ul> <p>You can select not to include partners' titles which may help reduce their names. This is done via <b>Tools   Options   Forms tab</b>. In the <b>Default Options</b> section, there is a tick box to <b>Write partner titles to SA800(PS)</b>. If you ensure this is unticked, it will not include the partners' titles on the Partnership Statement.</p> <p>If you need to abbreviate the names further, but do not wish to change the static records, you can edit the name direct on the form by going to <b>Form   Edit Tax Return</b>. Once the return is on the screen go to the <b>Partnership Statement</b> pages, right click and select <b>Enable Editing</b>. You can now click into the name field and edit it as necessary.</p>

### 9.4.2 Number of Partners

Error message	Reason	Workaround
<p>Error: The 'http://www.govtalk.gov.uk/taxation/SA/SA800/2x-2x/x:NumberOfPartners' element has an invalid value according to its data type.</p> <p>[XPath: '/IRenvelope/SAPartnership/Partnership/OtherInformation/NumberOfPartners']</p> <p>[Contents: '1']</p>	<p>As per <b>HMRC Exclusion 11</b>, HMRC will no longer accept SA800's for partnerships with only one partner for a full 12 months. This scenario would only apply to Limited Liability Partnerships.</p>	<p>No published workaround, return must be filed on paper.</p>

### 9.4.3 Error – Postcode element is invalid

Error message	Reason	Workaround
<p>The entry at SA800, Partnership address, Postcode is invalid.</p> <p>Error: The 'http://www.govtalk.gov.uk/taxation/SA/SA800/2x-2x/x:PostCode' element has an invalid value according to its data type.</p>	<p>Any postcode entered must be in the standard UK format (i.e. AA11 1AA).</p>	<p>For all UK postcodes, please check that you have not entered a double space in the middle or a trailing space at the end.</p> <p>If the postcode is for a foreign address, include it as part of the address, rather than entering as a postcode.</p>

## TRUSTS/ESTATES (SA900)

### 9.5 SA900

#### 9.5.1 Error: The 'Description' element

Error message	Reason	Workaround
<p>Error: The entry at SA900, 12.2 is invalid.</p> <p>Error: The 'http://www.govtalk.gov.uk/taxation/SA/SA900/2x-2x/x:Description' element has an invalid value according to its data type.</p>	<p>The asset description entered in box <b>12.2</b> or <b>12.5</b> on page 6 cannot exceed 80 characters.</p>	<p>You will need to abbreviate the asset description. If this cannot easily be abbreviated, replace the Asset Description with "See Additional Information" and include details in the additional information space via the <b>Notes</b> button in the lower left of the dialog. You will need to ensure you enter the description in the <b>Tax Return</b> tab.</p>

#### 9.5.2 Error: The 'Name' element

Error message	Reason	Workaround
<p>Error: The entry at SA900, 16.2 is invalid.</p> <p>Error: The 'http://www.govtalk.gov.uk/taxation/SA/SA900/1x-1x/2:Name' element has an invalid value according to its data type.</p>	<p>Name is used in a number of areas and usually refers to the beneficiary's name entered in boxes;</p> <ul style="list-style-type: none"> <li>• <b>16.2 – 16.15</b></li> <li>• <b>19.3</b></li> <li>• <b>SA905 - entries on page TC4</b></li> </ul>	<p>This error usually means;</p> <ol style="list-style-type: none"> <li>1. The length of the data submitted is too long (usually a maximum characters of 28 is specified)</li> <li>2. There is an invalid character. The following are valid; <ul style="list-style-type: none"> <li>• Numeric (0 to 9)</li> <li>• Alpha (A to Z and a to z)</li> <li>• &amp; ' ( ) * , - . @ £</li> </ul> </li> </ol> <p>If you do not wish to change the static records, you can edit the name direct on the tax return, by going to <b>Form   Edit Tax Return</b>. You will then need to right click on the return and select <b>Enable Editing</b>. This will allow you to click in the relevant field and overtype the entry as necessary.</p>

### 9.5.3 Error: The 'Payment' element has an invalid child element

Error message	Reason	Workaround
Trust validation Error - The entry at SA900, 16.2 is invalid.  Error: The element 'Payment' in namespace 'http://www.govtalk.gov.uk/taxation/SA/SA900/2x-2x/x' has invalid child element 'Amount' in namespace 'http://www.govtalk.gov.uk/taxation/SA/SA900/2x-2x/x'. List of possible elements expected: 'http://www.govtalk.gov.uk/taxation/SA/SA900/2x-2x/x:Address'.	This error is a result of missing addresses for each of the beneficiaries.	Please add the addresses via each of the beneficiaries' records.

### 9.5.4 Error: The 'Agent Name' element

Error message	Reason	Workaround
The entry at SA900, Box 19.3, Name is invalid.  Error: The 'http://www.govtalk.gov.uk/taxation/SA/SA900/2x-2x/x:AdvisorName' element has an invalid value according to its data type.	This is caused by the agent name exceeding 28 characters including spaces box 19.3 on page 11.	You will need to go to <b>Start   All Programs   Digita   Personal, Business and Trust Tax   Tools   Database Security   Practice Details</b> and shorten your practice name as necessary (e.g. Limited to Ltd).

## 9.6 SA904

### 9.6.1 Insufficient tax charged on foreign chargeable element

Issue	Reason	Workaround
Insufficient tax charged on foreign chargeable element where trustee is not taxable at the RAT or dividend trust rate	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 rate 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.	Per <b>HMRC Trust Special 5</b> : 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  In order to populate box 17.2, you will need to go to <b>Tools   Payments   Other Payments</b> tab   <b>Add</b> button. <b>Prior Year's Tax Adjustment</b> is selected by default, so you will just need to enter the relevant amount and change the liability dropdown field to <b>Add to liability</b> . Click <b>OK</b> .

## 9.7 SA905

### 9.7.1 Error: The element 'GainsInYearBeforeLosses'

Error message	Reason	Workaround
<p>Error: The element 'GainsInYearBeforeLosses' in namespace 'http://www.govtalk.gov.uk/taxation/SA/SA900/2x-2x/x' has invalid child element 'DateOfDisposal' in namespace 'http://www.govtalk.gov.uk/taxation/SA/SA900/2x-2x/x'. List of possible elements expected:</p> <p>'http://www.govtalk.gov.uk/taxation/SA/SA900/2x-2x/x:EstimateUsed'</p> <p>'http://www.govtalk.gov.uk/taxation/SA/SA900/2x-2x/x:LaterDateOfAcquisitionAnd31031982'</p>	<p>The SA905 pages are still based on the old style personal return CGT pages where there are numerous columns A - H, which ask for the date of acquisition in column C.</p> <p>For CGT, the acquisition date is mostly irrelevant as indexation and taper relief are no longer relevant for computational purposes.</p>	<p>Despite this, HMRC's schema still requires an acquisition date.</p> <p>You will need to enter a date in order to pass validation. If you do not have the actual date and use a generic date, you may wish to add a note to the white space explaining this has been entered to bypass the HMRC validation.</p>

### 9.7.2 Error: The element 'PersonHasBecomeEntitledRow'

Error message	Reason	Workaround
<p>Error: The element 'PersonHasBecomeEntitledRow' in namespace 'http://www.govtalk.gov.uk/taxation/SA/SA900/2x-2x/x' has invalid child element 'DateEntitled' in namespace 'http://www.govtalk.gov.uk/taxation/SA/SA900/2x-2x/x'. List of possible elements expected:</p> <p>'http://www.govtalk.gov.uk/taxation/SA/SA900/2x-2x/x:Address'</p>	<p>There is an entry in box 5.20, but no address details have been entered</p>	<p>Ensure that an address of the beneficiary has been entered for each deemed disposal in <b>Edit   Schedule Editor   Capital Gains</b>.</p>

## 9.8 SA907

### 9.8.1 Error: The element 'ClaimToExemption'

Error message	Reason	Workaround
<p>Error: The element 'TrustCharities' in namespace 'http://www.govtalk.gov.uk/taxation/SA/SA900/2x-2x/x' has invalid child element 'ReturnPeriod' in namespace 'http://www.govtalk.gov.uk/taxation/SA/SA900/2x-2x/x'. List of possible elements expected:</p> <p>'http://www.govtalk.gov.uk/taxation/SA/SA900/2x-2x/x:ClaimToExemption'</p>	<p>The Charity Repayment Reference is required in box 7.1 Page TCH1.</p>	<p>Ensure that a Charity Repayment Reference has been entered in <b>Edit   Schedule Editor   Charities</b>.</p>

### 9.8.2 Error: The element 'Claim'

Error message	Reason	Workaround
<p>Error: The element 'TrustCharities' in namespace 'http://www.govtalk.gov.uk/taxation/SA/SA900/2x-2x/x' has invalid child element 'ReturnPeriod' in namespace 'http://www.govtalk.gov.uk/taxation/SA/SA900/2x-2x/x'. List of possible elements expected:</p>	<p>The Contact Trustee's name is required in box 7.40 Page TCH2.</p>	<p>Ensure that a Contact Trustee has been entered in <b>Edit   Client Details   Trustees/Settlors etc</b> tab. Check that a trustee has also been selected in</p>

Error message	Reason	Workaround
'http://www.govtalk.gov.uk/taxation/SA/SA900/2x-2x/x:ClaimToExemption'.		<b>Edit   Schedule Editor   Other Return Information   Client Details</b> Tab, select <b>Contact Trustee</b> and tick <b>Edit Current Year Details</b> , then tick <b>Link to Trustee</b> .