HM Revenue & Customs

Self Assessment Individual Exclusions for online filing - 2019/20

1. Where a personal return cannot be filed online for a reason listed below, provided that a paper return is delivered on or before 31st January following the end of the tax year to which the return relates, HMRC will accept that the taxpayer had a reasonable excuse for failing to file a paper return by the normal 31st October deadline. A reasonable excuse claim should accompany the paper return.

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

3. Where an HMRC recommended workaround causes an online return to be submitted with an entry that is not strictly correct, HMRC will not take action on that particular entry for that reason alone provided that the inaccuracy is in accordance with the workaround and purely to facilitate online filing.

4. Exclusions have been separated into two categories. The above points apply equally for both categories. Category 1 lists the System related Exclusions that have been in place for several tax years and will require significant system and CESA alterations to be removed. Category 2 lists the "live" Exclusions that are active during the relevant tax year but are reviewed by HMRC and a future fix is being considered.

Please note the changes list is on page 5 of the document

Category 1 - System Related Exclusions : **10**							
Unique ID	Schedule	Page	Box	Issue	Workaround	Mnemonic criteria for Software Developers	Status
1	All	All	All	Where it is considered necessary to file a return before the end of the tax year (e.g. before 6 April **2021** for a **2019/20** return).	For information	Early submission of Return information.	-
2	SA102MP, SA102MLA, SA102MSP, SA102WAM	All	All	It is not possible to submit a return containing any of these schedules online.	For information	N/A	-
3	Records dealt with under separate arrangements	-	-	Customers whose records are dealt with under separate arrangements means their unique taxpayer reference will not be recognised by the authentication system. These customers will be advised that they will not be able to file online.	For information	-	-
6	All	All	All	Return amendments can be submitted up to 12 months after the statutory filing date. Where a return has been issued late and legitimately filed after the 31st January the customer should have a further 12 month period to submit an amendment. However the system only allows online amendments to be submitted within 12 months of the online filing date of 31st January - amendments received before midnight on 31st January will be accepted.	Amendments made more than 12 months after the online filing date should be submitted on paper	Online Amendment window	-
15	Various	General	General	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.	-	-
36	SA105	UKP2	PRO42, FSE78, SPS22, FPS22	All of the amount in boxes FSE78, PS22, FPS22, and PRO42, will be restricted to the greater of £50,000 or 25% of the individual's adjusted total income. However, if part or all of the losses represent business premises renovation allowance BPRA from years to 2016-17 that has been carried forward then that amount should not be restricted. Because the BPRA boxes FSE54, SPS15, FPS15 and PRO33 have been removed from the Return it is not possible to indicate if any of the loss brought forward in FSE78, PS22, FPS22, and PRO42 relates to BPRA. It has now been confirmed that this Exclusion is not required as 1. a loss brought forward used against the year's profits is not subject to the limit, so if it contains BPRA the BPRA amount is not limited, and 2. a loss carried forward to be used against general income in 2018-19 cannot contain BPRA.	The Exclusion is not required but is retained for Software Developers who have already implemented the change into their products - in these circumstances a paper return can still be filed.	Property business losses are subject to the cap where set off against total income, but not to the extent that those losses brought forward represent BPRAs. BPRA ended on 5th April 17 but losses up to 2016-17 carried forward to later years affects 2017-18 onwards.	
46	SA103L SA103S SA103F SA104S SA104F SA110	TC1	CAL4.1 pseudo Class 2 box pseudo Class 1 box	The Reg100 Class 4 calculation uses Class 2 max amount of 53 x **£3.00** (**£159.00**), and where they are a Share Fisherman the amount should be 53 x **£3.65** (**£193.45**). As a result the Class 4 amount may be less than it should be by **£34.45.** **A very small number of customers are expected to be affected by this.**	In these circumstances a paper return should be filed.	Share Fishermen with Class 1 NICable earnings that reduce amount of Class 2/Class 4 due. The Reg100 Class 4 calculation uses 'ordinary' Class 2 max rather than the share fisherman amount. The Class 4 amount may be less than it should be.	

Unique ID	Schedule	Page	Box	Issue	Workaround	Mnemonic criteria for Software Developers	Status
47	Residency: SA109 disregarded income not in calculation SA100	Residency: RR1 disregarded income not in calculation TR3	Residency: NRD1 disregarded income not in calculation INC17	Non-residents are generally liable to UK tax on all their UK income but can make a claim under s811 ITA 2007 to limit the amount of UK tax they pay on certain (disregarded) income if it's more beneficial for them. If income disregarded by virtue of s825 and s826 (e.g. patent/royalty payments, and distributions from unauthorised unit trusts etc.), is entered in box 17, it will not be included as disregarded income in the S811 calculation at stage 91. So if the customer is non-UK resident, the s811 calculation applies, and they have disregarded income entered in box 17 the calculation of tax due may be incorrect. An example would be Other income (INC17) £13,000 - all for patent paid to customer. NRD1 = Y. Tax calculated as £13,000 x 20% = £2,600. But this is disregarded income and the £13,000 should be excluded from the calculation so income tax due = £0.00 and customer is £2,600 overpaid. A fix would require a change to the Return and calculation e.g. new box 'INC17a' to show disregarded income in INC17. This will be considered. The amount of any overpayment will depend on the amount of the disregarded income. The estimated number of customers affected is 3452.	In these circumstances a paper return should be filed together with your s811 calculation (working sheet in HS300)	Non-UK residents completing Return box INC17 which contains an element of 'disregarded income' will not have that income identified in the calculation as disregarded income and it is being taxed. For a non-UK resident (NRD1=Y) the s811 calculation is applied (limit on liability to income tax of non-UK residents) but the type of income disregarded by virtue of s825 and s826 ITA 2007 is entered in box 17 'Other taxable income, box 17 includes different types of income, not just those included in s825 and s826 and it is not included in stage 91. As a result the calculation may identify the incorrect lower amount for s811 non-UK resident calculation. This is identifiable where NRD1 = 'Y' and INC17 > 0 and INC21 NOT NULL and notes state that INC17 includes an element of disregarded income	
62	Trust income SA107	T2	TRU18	Where dividends are received in an estate before 6 April 2016 but the income is not paid over to the beneficiary until after that date, they will receive a non- payable tax credit of 7.5%. Trusts with an accounts period covering pre 6 April 2016 that have had dividend income will not have the tax credit set against income tax in the calculation. A customer will not receive a tax credit if they: • have an accounts period for their Trusts income that starts before 6 April 2016 or estate received dividends before 6 April 2016 but income paid to beneficiary after that date and • received dividend income prior to 6 April 2016 and have a non-repayable tax credit and • they want the SA tax calculation to set that tax credit against other income. This Exclusion has been reinstated and retained as we understand that the dividend for a Trust received before 6 April 2016 may be paid beyond 5 April 2018 The estimated number of customers affected is reducing each year and is estimated to be less than 100.	In these circumstances a paper return should be filed	The SA107 Trusts page Notes advise that "If any dividend income is received by the estate before 6 April 2016, but isn't paid until after 5 April 2017, a 7.5% tax credit against any tax is due on these dividends. The 7.5% tax credit is not repayable in the event that there is no tax liability for the year. Make a note of the amount(s) of any dividend income that was received by the estate before 6 April 2016, but not paid to you until after 5 April 2017, in box 26, Any other information." If the tax credit can be set against tax due this is not being given in the calculation.	
100	SA101 SA108	Ai2	AOR2	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. HMRC is aware of 4 affected customer cases.	In these circumstances a paper return should be filed. Please make a note on box19 of page TR7.	We 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. However, we have created this Exclusion so you can advise any customer that contacts you that they can file a paper Return and quote the Exclusion number 100.	

Category 2 - "Live" Exclusions : 11							
Unique ID	Schedule	Page	Box	Issue	Workaround	Mnemonic criteria for Software Developers	Status
4	SA103L	LU1	LUN2	Customers can not enter a negative value for losses from Accrued Income Scheme and deeply discounted securities in box LUN2.	Customers who need to enter a negative amount in this box will not be able to file online and should contact Lloyds Underwriters Unit S1278, Newcastle Upon Tyne, NE98 1ZZ for advice.		
5	SA107	T2	TRU19	The notes for box TRU19 advise customers who have gains on life insurance policies taxed at 22% to include them in the additional information space. However this income will not be included in the calculation. In these circumstances if the calculation shows that the notional tax will be refunded, customers will be unable to file online.	Review Special ID22 for a workaround where there is no likelihood of the notional tax being refunded.		
18	SA110	TC2	CAL14	Where there is an entry in CAL14 but there is no entry in AOI14 or AIL23 or LUN28 or FSE71 or FSE72 or FPS11 or SPS11 , the return will fail validation.	In these circumstances a paper return should be filed. The Return should have an entry in the Additional Information Box stating the CAL14 entry is a result of Settlor income or an FTCR adjustment for overlap relief.		
19	SA110			Where the taxpayer is not resident, has made payments under the Gift Aid scheme but has paid insufficient UK tax to cover the Gift Aid, the liability will not be calculated correctly.	In these circumstances a paper return should be filed.		
20	SA107	T1	TRU12	Where the non resident calculation applies and the excluded income includes income from TRU12 the tax calculation will not calculate the tax due on the excluded income correctly.	In these circumstances a paper return should be filed.		
22	SA103F SA103S	SEF4 SES2	FSE79 FSE74 SSE34 SSE29	The validation rules on FSE79 & SSE34 are incorrect where terminal losses are entered as losses brought forward from earlier years set off against this years profits in FSE74 & SSE29. It is estimated that less than 10 customers will be affected.	In these circumstances a paper return should be filed.		
23	SA104F SA104S	FP2 SP2 SP1	FPS23 FPS17 SPS23 SPS17	The validation rules on FPS23 & SPS23 are incorrect where terminal losses are entered as losses brought forward from earlier years set off against this years profits in FPS17 & SPS17. It is estimated that less than 10 customers will be affected.	In these circumstances a paper return should be filed.		
34	SA103F SA104S SA104F	SEF4 SP1 FP1	FSE72 SPS11 FPS11	Losses used against profit of the same trade are not capped. This includes losses where the profit is 'created' by an averaging claim. To the extent that the loss is used against other income, the capping rules will apply. Boxes FSE78 SPS22 & 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 .	In these circumstances a paper return should be filed.	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.	

Unique ID	Schedule	Page	Box	Issue	Workaround	Mnemonic criteria for Software Developers	Status
57	Residency: SA109 Dividend income: SA107	Residency: RR1 Dividend income: T1	Residency: NRD1 Dividend income: TRU5, 9, & 12	A non-UK resident is generally liable to UK tax on all of their UK income but Section 811 ITA 2007 limits the amount of UK tax they pay on certain types of UK income (referred to as 'disregarded income'). UK dividend income is disregarded income. To apply s811 ITA the total tax liability is calculated following the steps at s23 ITA and then the limit on the total liability of 'Amount A' (tax withheld from disregarded income) + 'Amount B' (tax calculated on non-disregarded income) is calculated and the lesser amount is applied. The calculator correctly allows the tax treated as paid for INC4 dividends from UK companies, **INC5 other dividends, AOI13 for Bonus issues of securities and redeemable shares (but not Loan write-offs), FPS70 partnership dividend income, TRU5, TRU9, and TRU12 Trust dividend income for the purposes of the s23 ITA calculation,** but it does not allow the tax treated as paid for TRU5, TRU9 and TRU12 Trust dividend income in the s811 ITA calculation per s399 ITTIOA. All the s399 ITA 7.5% tax treated as paid is not therefore in the calculation for the s23 limit. This will affect non-UK resident customers where the introduction of the tax treated as paid to the **s811 calculation** reduces that existing amount **where it is already** more beneficial **or** s811 **is now more beneficial than s23.** An example is a non-UK resident customer NRD1 = Y, Interest INC2 **£200**, Dividends **INC4 £550,** INC5 **£27,300,** Other Income INC17 **£1,648 (tax deducted INC19 £150),** Employment EMP1 **£2,050,** Property profit PRO40 **£15,400,** Finance costs PRO4 **£1,200,** net Trust non-savings TRU3 **£6,000,** net Trust savings TRU4 **£400,** and net Trust dividend TRU5 **£6,475. The current calculator gives a final liability of £2904.60 after the tax deducted at source is deducted off the s811 amount due of £5,179.60. It does not take into account the £525 s399 7.5% tax treated as paid in addition to the tax deducted from the disregarded income as part of the s811 Amount 1 calculation to identify maximum tax payable. With this addition the s811 amount due is £5704.60 and after the deduction of £2275.00 tax deducted at source this gives a final tax due amount of £3429.60.** Maximum amount underpaid by customers affected (TRU5 + TRU9 + TRU12) x 7.5% (non-repayable). The estimated number of customers affected is **to be confirmed.**	The return can be filed online where the workaround can be followed or a paper return should be filed together with your s811 calculation (worksheet in HS300)	**The rule in ITTOIA 2005, s399, whereby a non-UK resident is treated as having paid (non-repayable) tax at the dividend ordinary rate on the amount or value of the dividend, is retained for 2016-17 onwards, but without the grossing up of the dividend by reference to the dividend ordinary rate. Note that this only applies to dividends received by non-UK residents.** A non-UK resident (NRD1 = Y) with 'other dividend' income TRU5 + TRU9 + TRU12 **should have** the s399 7.5% **tax in addition to the tax deducted from the disregarded income** as part of the s811 **Amount A** calculation to identify maximum tax payable. . **It is correctly included in the amount of 7.5% tax treated as paid on dividends from UK companies (not repayable).** If the completion of HS300ws, which should include the **s399** tax credit, indicates that the amount at A26 in the HS300ws is **increased the liability will be the lesser of that increased amount and** amount in SA110 Notes A328 **and** a paper return should be filed. These are identifiable where the **'non-resident' calculation is the lower amount and the** amount of 7.5 % tax **on income excluded from this calculation** on the **TRU5 + TRU9 + TRU12** dividends would **increase** the 'non-resident' calculation. NRD1 = Y AND TRU5 + TRU9 + TRU12 > 0 AND c8.26 > 0 AND c12.1 > 0 AND **c12.23 < c12.22**	Planned fix for 20/21
105	SA Return	Marriage Allowance	Not claimed on the return	For most customers MAT_IN is retained and the SA tax calculator correctly re-allocates reliefs and allowances to be able to do so. **Customer who have savings income in the savings starter rate and where there is £0 in the PSA savings nil band and no allowances required by the savings income will not have their MAT_IN retained.** The calculator does not consider the savings income in the savings starter rate, that there is £0 in the Personal Savings Allowance nil band, and that no allowances are required by the savings income. An example is a customer with MAT_IN, Employment (EMP1) £8,280, Savings (INC1) £2,000, Dividends (INC4) £35,200. The calculator incorrectly identifies that there will be £500 PSA HR and £2,000 allowances for savings. It will only affect those where the savings income is all in the savings starter rate, there is dividend income and the income after allowances is in the range of £34,001 - £34,500. At £34,501+ MAT_IN is not due. The number of customers affected is tbc.	In these circumstances a paper return should be filed	This will affect customers who have received the Marriage Allowance Transfer but it has been removed from the calculation where it would be more beneficial to retain MAT_IN in preference to the beneficial ordering of allowances to reduce liability at higher rate. This can be identified where: MAT_IN = Y AND c4.76a = 0 AND (c4.76b = 0 and c4.76b1 = 1 and c4.74 <= (£34,500 + c4.75) **AND** c9.20 = 0	Planned for 20/21

Unique ID	Schedule	Page	Box	Issue	Workaround	Mnemonic criteria for Software Developers	Status
110	SA100 SA106 SA109	TR3 F3	INC6 FOR4 FOR6 FOR11	S832 ITTOIA 05 defers the tax charge on the relevant foreign income (RFI) from the year the income arises to the tax year the income is remitted. Once that RFI is remitted to the UK it should be taxed as non-savings income. If the Remittance basis applied for foreign dividends in an earlier year and they are remitted to the UK in a later year where the arising basis applies the SA109 Notes advises to include the FOR6 amount in box FOR4. Any savings income that is RFI will also, by default, be entered in box FOR4. There is no Return box to enter the RFI income other than the boxes FOR4, FOR6, FOR11, and FOR13 where the non-RFI income would be entered. Where the 0% Savings Starting Rate and/or Savings nil rate and/or Dividend nil rate apply and there is no other savings income or dividend income taking up the 0% bands the customer will incorrectly have the RFI income taxed at 0%. It will also affect Scottish customers who should have the RFI income taxed at Scottish rates rather than UK savings or dividend rates of tax. From 2008 foreign income generated from a transfer of assets abroad would be taxed if the individual self-assessed on the arising basis. If they claimed the remittance basis, the foreign income would not be taxed unless remitted to the UK. The 'ring fenced' foreign income is entered in FOR11 and FOR13 (see HS262). FOR13 should not be used for the RFI income. An example would be a Scottish customer with Employment income EMP1 £6,000; Foreign interest FOR4 £12,600; Foreign Dividends FOR6 £8,250; NRD30 = Y. Tax due will be shown to be **£488.75** with the full Savings Starter rate (£5,000 x 0%), Personal Savings Allowance (£1,000 x 0%) and Dividend Allowance (£2,000 x 0%) being given. The correct amount of tax due is **£2,868.57**, as after the deduction of the Personal Allowance of **£12,500**, the remaining **£14,350** will be taxed at the Scottish Starter, Basic and Intermediate rates. This highlights that in these instances Scottish customers who have no or little non-savings income may still be taxed at the Scottish rates rather than UK ones. In a related issue, s830 (4) (i) ITTOIA 05 remittance basis customers with dividend income declared at box FOR11 to have this RFI taxed as non-savings income. This is not being done and the customer will incorrectly receive the benefit of the Dividend Allowance and the dividend tax rates. An example would be an rUK customer with Employment income EMP1 £8,900; Dividend income received by a person abroad FOR11 £6,700; NRD28 = Y. The tax due will be shown to be £2132.50 with the £2,000 0% Dividend Allowance being given and the remaining £4,700 dividend income being taxed at 7.5%. The correct result is for all the £15,600 to be taxed at the non-savings 20% rate, giving a liability of £3120.00. This will affect both rUK and Scottish customers. Number of customers affected is estimated to be 1000	In these circumstances a paper return should be filed	WHERE FOR4 > 0 AND NRD28 = Y in a previous year AND NRD28 = N AND ((c6.14 + c6.17) > (c6.11 minus RFI amount in FOR4) OR RFI amount in FOR6 and FOR11 > 0 OR c3a.1 = 2 and RFI amount in FOR4, FOR6 and FOR11 > 0) AND c5.86 > 0 OR WHERE FOR11 > 0 AND NRD28 = Y AND c5.86 > 0	Planned fix for 20/21

Changes Log

2019/20 v0.1 - 25/02/2020

Changes from 2018/19 v3.0 - 13/12/2019   Updated wording in **BOLD**

Unique ID - 2019/20	Notes	Changes
ID12	Removed	Removed as no longer appropriate
ID36	Updated	Moved to Category 1 System Related Exclusions
ID46	Updated	Rates and amounts updated and moved to Category 1 System Related Exclusions
ID47	Moved	Moved to Category 1 System Related Exclusions
ID56	Removed	Fixed for 2019-20
ID57	Updated	Issue and Mnemonic criteria updated to reflect the issue now being just with TRU5, TRU9 and TRU12
ID62	Updated	Th number of customers estimated to be affected has been reduced and the Exclusion moved to Category 1 System Related Exclusions
ID81	Removed	Fixed for 2019-20
ID85	Removed	Fixed for 2019-20
ID96	Removed	Fixed for 2019-20
ID98	Removed	Fixed for 2019-20
ID99	Removed	Fixed for 2019-20
ID101	Removed	Fixed for 2019-20
ID102	Removed	Fixed for 2019-20
ID103	Removed	Fixed for 2019-20
ID104	Removed	Fixed for 2019-20
ID105	Updated	Issue and Mnemonic updated to reflect just the part that is applicable for 2019/20 as had been partially fixed in 2019/20.
ID106	Removed	Fixed for 2019-20
ID107	Removed	Fixed for 2019-20
ID108	Removed	Fixed for 2019-20
ID109	Removed	Not applicable for 2019/20
ID110	Updated	The examples have been updated to reflect 2019/20 tax rates and the phrase 'The RFI does not quality for Foreign Tax Credit Relief (FTCR)' has been removed as inaccurate.
ID111	Removed	Fixed for 2019-20
ID112	Removed	Fixed for 2019-20

2018/19 v3.0 - 13/12/2019

Changes from 2018/19 v2.0 - 04/10/2019

Unique ID - 2018/19	Notes	Changes
ID22	Updated	The estimated number of customers has been updated
ID23	Updated	The estimated number of customers has been updated
ID56	Updated	The estimated number of customers has been updated
ID57	Updated	Issue and Mnemonic criteria updated
ID62	Updated	The estimated number of customers has been updated
ID81	Updated	The estimated number of customers has been updated
ID85	Updated	The mnemonic criteria and estimated number of customers have been updated
ID96	Updated	Mnemonic criteria updated
ID98	Updated	The estimated number of customers has been updated
ID101	Updated	The estimated number of customers has been updated
ID102	Updated	The estimated number of customers has been updated
ID103	Updated	Mnemonic criteria updated
ID104	Updated	The estimated number of customers and mnemonic criteria have be
ID107	Updated	Issue and Mnemonic criteria updated
ID108	Updated	Mnemonic criteria updated
ID109	New	New
ID110	New	New
ID111	New	New
ID112	New	New

2018/19 v2.0 - 04/10/2019

Changes from 2018/19 v1.1 - 24/05/2019

Unique ID - 2018/19	Notes	Changes
ID36	Updated	Box and Issue and workaround columns updated. Please note that
ID56	Updated	Mnemonic criteria column updated.
ID62	Reinstated	Issue and Mnemonic criteria columns updated.
ID81	Updated	Workaround column updated. Please note that this Exclusion no
ID96	Updated	Issue and Mnemonic criteria updated
ID100	Moved	Reassigned as a Category 1 - System Related Exclusion
ID102	Updated	Mnemonic criteria column updated.
ID103	Updated	Issue and Mnemonic criteria updated
ID105	Updated	Mnemonic criteria column updated.
ID107	New	New
ID108	New	New

2018/19 v1.1 - 24/05/2019

Changes from 2018/19 v1.0 - 25/04/2019

Unique ID - 2018/19	Notes	Changes
ID56	Updated	Issue and Mnemonic criteria columns updated.
ID57	Updated	Page, Box, Issue and Mnemonic columns updated.
ID85	Updated	Issue and Mnemonic criteria columns updated.
ID98	Updated	Issue and Mnemonic criteria columns updated.
ID99	Updated	Issue and Mnemonic criteria columns updated.
ID100	Updated	Mnemonic column updated.
ID101	Updated	Issue and Mnemonic criteria columns updated.
ID104	Updated	Issue and Mnemonic criteria columns updated.
ID105	Updated	Issue and Mnemonic criteria columns updated.
ID106	Updated	Issue and Mnemonic criteria columns updated.

2018/19 v1.0 - 25/04/2019

Changes from 2018-19 v0.1 - 01/04/2019

Unique ID - 2018/19	Notes	Changes
ID56	Updated - fix for 2017-18 not succesful for all customers	Schedule, PAGE, Box, Issue, Workaround and Mnemonic criteria columns updated.
ID57	Updated	Schedule, PAGE, Box, Issue, Workaround and Mnemonic criteria columns updated.

		We have concluded that Exclusion 81 does not apply. However, it
	Updated - no longer	has been retained for developers who are unable to remove it from
ID81	applies	their product(s) to allow for customers to file on paper.
ID85	Updated	Issue column updated.
	Updated - no longer	We have concluded that Exclusion 98 does not apply. However, it
ID98	applies	has been retained for developers who are unable to remove it from
ID101	Updated	Issue and Mnemonic criteria columns updated.
ID102	New	New
ID103	New	New
ID104	New	New
ID105	New	New
ID106	New	New

2018-19 v0.1 - 01/03/2019

Changes from 2017-18 v3.0 - 20/11/2018.

Unique ID - 2018/19	Notes	Changes
General	Layout	The column layout has been altered and Exclusions have been separated into two different categories : 1) "Live" Exclusions and 2) Online Filling Permanent Exemptions
ID62	Removed	Fixed in 18/19
ID65	Removed	This exclusion has been recategorised as a special
ID70	Removed	Fixed in 18/19
ID79	Removed	Fixed in 18/19
ID80	Removed	This exclusion no longer applies
ID82	Removed	Fixed in 18/19
ID83	Removed	Fixed in 18/19
ID84	Removed	Fixed in 18/19
ID85	Updated but still under review	Issue and Mnemonic criteria columns were updated
ID86	Removed	Fixed in 18/19
ID87	Removed	Fixed in 18/19
ID88	Removed	Fixed in 18/19
ID89	Removed	Fixed in 18/19
ID91	Removed	Fixed in 18/19
ID85	Updated but still under review	Issue and Mnemonic criteria columns were updated
ID92	Removed	Fixed in 18/19
ID93	Removed	Fixed in 18/19
ID94	Removed	Fixed in 18/19
ID95	Removed	Fixed in 18/19
ID97	Removed	Fixed in 18/19
ID98	New	New
ID99	New	New
ID1	Minor update	Date updated
ID100	New	New
ID101	New	New
ID18	Update	Update due to the 18/19 Disguised Remuneration Changes