

Self Assessment returns which can only be filed online using commercial software

Annex B

Returns for individuals in the following groups can only be filed online using commercial software:

- Minister of religion (because the SA102M is not included in HM Revenue & Customs (HMRC) free product)
- Lloyd's underwriters (because the SA103L is not included in HMRC's free product)
- Non residents (because the SA109 is not included in HMRC's free product)

The following returns can also only be filed online using commercial software:

- The Partnership Tax Return (formerly SA800)
- The Trust and Estate Tax Return (formerly SA900)