

# Internet Filing

## **Main Tax Return – 2014**

Version: 1.0

XML Schema documentation for:

MTR (v1.0)

GovTalk-Envelope (v2.0-HMRC)

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# How to read this document

## Navigation

If you are reading this on a computer, then there are a lot of places that you can click to be taken to a definition.

Some of these are coloured blue, however there are other places, such as diagrams and the contents/index pages that are also clickable. If this is your first time, just try clicking on anything that you want more information about.

If you are reading this on paper, there is an index of structures and rules at the end of the document.

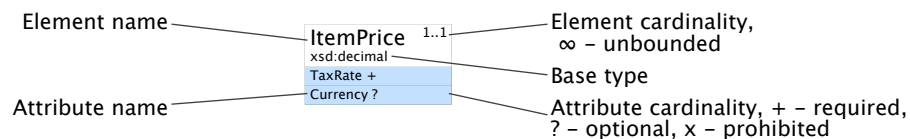
## Schemas

Each schema has a summary page, showing information about the Schema, such as its namespace, version, schema location, and a list of the globals defined in the schema.

## Structures

Structures are represented graphically in diagrams (as explained below), and as a textual table of properties. These can be restrictions on the information allowed in that part of the structure, or information about the structure, such as a description of purpose.

## Diagrams



Parents are linked to child elements, if such exist, via lines. These lines may link to non–element boxes, such as "choice" and "sequence" that represent choices between child elements, and a sequence of child elements respectively.

## Rules

Before the Index is a section summarising all of the rules defined on elements of this [output stream/schema]. This lists the error code, or rule identifier and descriptions of the rules, along with which page the structure on which they appear occurs.

## Patterns

Pattern validation on a box element is a way to restrict what entries are valid for that box.

Patterns only apply to text–based elements (strings, numbers or dates) where a certain format is required. When multiple patterns are specified on the same box, then an entry in that box matching any one of those patterns will be allowed. When a box has a type restricted by a pattern, as well as a pattern of its own, only entries matching both patterns are allowed.

The official definition of how patterns are used is available at <http://www.w3.org/TR/xmlschema-2/#rf-pattern>.

Useful examples can be found at [http://www.w3schools.com/schema/schema\\_facets.asp](http://www.w3schools.com/schema/schema_facets.asp).

# XML Definitions

## schema: MTR

URI	<a href="http://www.govtalk.gov.uk/taxation/SA/SA100/13-14/1">http://www.govtalk.gov.uk/taxation/SA/SA100/13-14/1</a>
Schema location	MTR-v1-0.xsd
version	1.0
Audience	e-service developers
Contributor	CoreFiling Ltd
Coverage.Spatial	UK
Coverage.Temporal.Beginning Date	2013-04-06
Coverage.Temporal.EndDate	2014-04-05
Creator	HMRC
Identifier	MTR-1.0
Publisher	HMRC
Title	SA Main Tax Return Transaction Schema
Type	message
Language	[ISO 639-2/B] ENG
Rights.Copyright	(C) Crown Copyright 2001-2013
Subject	Economics, Finance and Tax
Date.Created	2007-02-07
Date.Modified	2013-09-27

### schema contents:

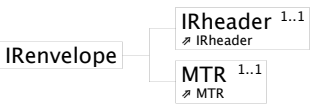
element	<a href="#">IRenvelope</a>
element	<a href="#">IRheader</a>
element	<a href="#">MTR</a>

IRenvelope

XML

element: IRenvelope

XML



path	/IRenvelope
------	-------------

element: IRheader

XML



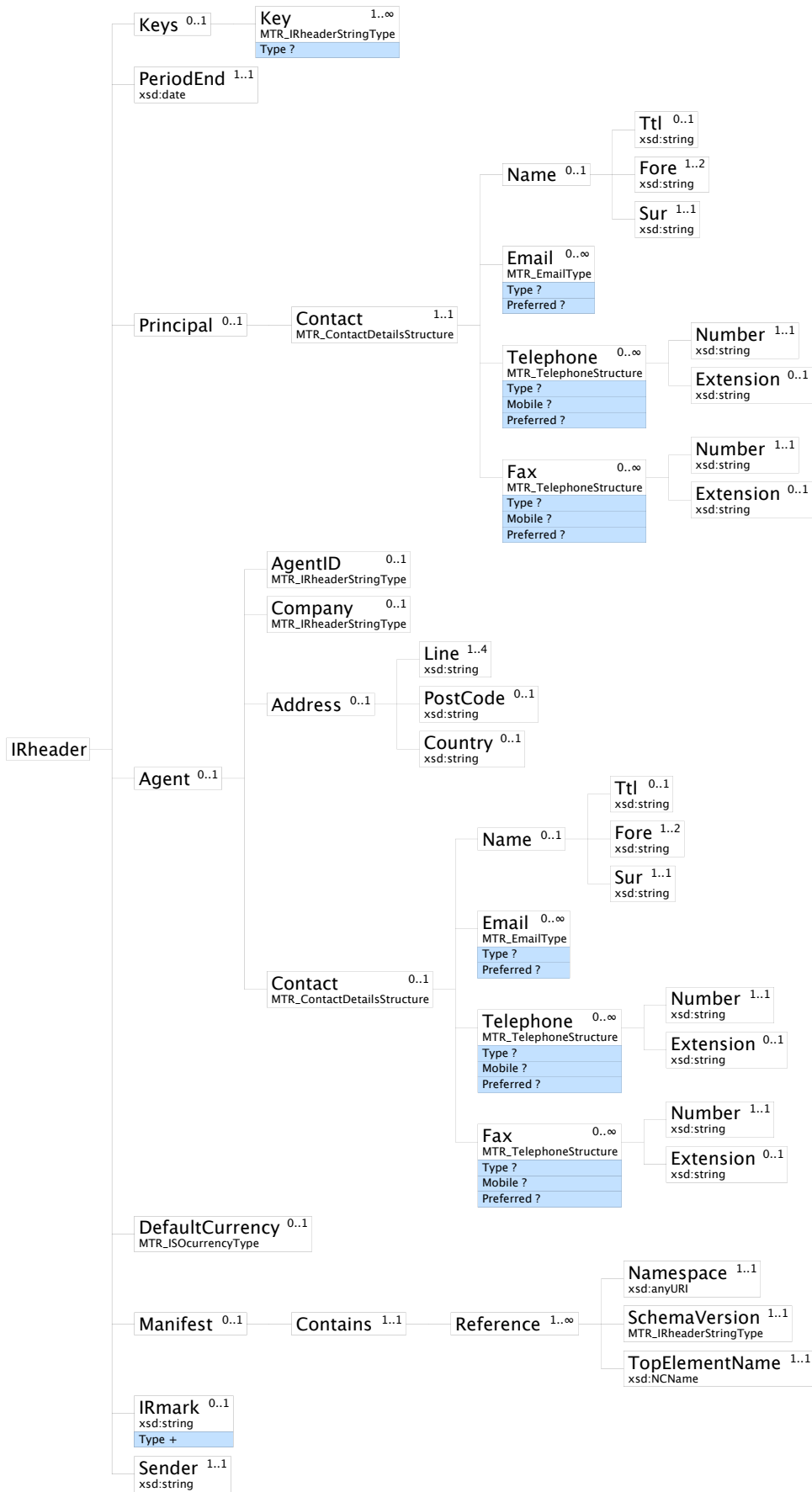
ref	IRheader
path	/IRenvelope/IRheader
cardinality	1..1
documentation	The following elements from the IRheader are required for SA MTR returns: Keys, PeriodEnd, DefaultCurrency, Manifest, IRmark

element: MTR

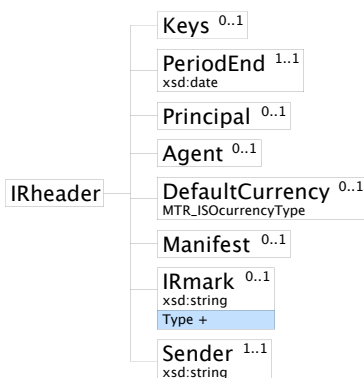
XML



ref	MTR
path	/IRenvelope/MTR
cardinality	1..1



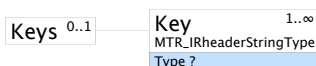




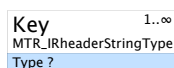
path	/IRheader
------	-----------

## validation rule:

error code: 5004	description: At least one key must exist in the IRheader
transactional message (en)	At least one key must exist in the IRheader



path	/IRheader/Keys
cardinality	0..1
documentation	This element contains identifiers for the sender of the message. Each identifier is contained within a <Key> element. Each <Key> element also contains a 'Type' attribute which describes the identifier type (e.g. <Key Type='UTR'>, <Key Type='TaxOfficeNumber'>, <Key Type='TaxOfficeReference'>).
id	[Keys]



base	<a href="#">MTR_IRheaderStringType</a>
path	/IRheader/Keys/Key
cardinality	1..∞
example	S1294
id	[Key]

## validation rule:

error code: 5005	description: Keys in the IR header must also exist in the GovTalk header with the same value
transactional message (en)	Keys in the GovTalkDetails do not match those in the IRheader.

base	<a href="#">MTR_IRheaderStringType</a>
path	/IRheader/Keys/Key/@Type
cardinality	0..1
example	TaxOfficeReference
id	[Type]

## element: PeriodEnd

XML

PeriodEnd 1..1  
xsd:date

base	xsd:date
path	/IRheader/PeriodEnd
cardinality	1..1
example	2008-01-01

## element: Principal

XML

Principal 0..1 — Contact 1..1  
MTR\_ContactDetailsStructure

path	/IRheader/Principal
cardinality	0..1

## element: Contact

XML

Contact 1..1  
MTR\_ContactDetailsStructure

- Name 0..1
- Email 0..∞  
MTR\_EmailType  
Type ?  
Preferred ?
- Telephone 0..∞  
MTR\_TelephoneStructure  
Type ?  
Mobile ?  
Preferred ?
- Fax 0..∞  
MTR\_TelephoneStructure  
Type ?  
Mobile ?  
Preferred ?

base	<a href="#">MTR_ContactDetailsStructure</a>
path	/IRheader/Principal/Contact
cardinality	1..1

## element: Agent

XML

Agent 0..1

- AgentID 0..1  
MTR\_IRheaderStringType
- Company 0..1  
MTR\_IRheaderStringType
- Address 0..1
- Contact 0..1  
MTR\_ContactDetailsStructure

path	/IRheader/Agent
cardinality	0..1

## element: AgentID

XML

AgentID 0..1  
MTR\_IRheaderStringType

base	<a href="#">MTR_IRheaderStringType</a>
path	/IRheader/Agent/AgentID
cardinality	0..1
example	SM1

documentation	This identifier is for the agent's own reference and is not the same as any agent's credentials that might be used to identify the agent to the Government Gateway.
minLength	1
maxLength	35

## element: **Company**

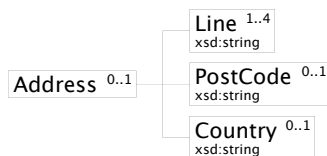
**XML**

Company 0..1  
MTR\_IRheaderStringType

base	MTR_IRheaderStringType
path	/IRheader/Agent/Company
cardinality	0..1
example	CoreFiling Ltd.
minLength	1
maxLength	35

## element: **Address**

**XML**



path	/IRheader/Agent/Address
cardinality	0..1
description	Represents an international address

## element: **Line**

**XML**

Line 1..4  
xsd:string

base	xsd:string
path	/IRheader/Agent/Address/Line
cardinality	1..4
description	A line of the address
example	Rectory Stable Cottage
minLength	1
maxLength	35
pattern	[A-Za-z0-9 ~!"@#\$\$%&'(\)\*\+,\-\.\/:;<=>?\[\]\^\_{\}\£€]*
id	[LINE]

## element: **PostCode**

**XML**

PostCode 0..1  
xsd:string

base	xsd:string
path	/IRheader/Agent/Address/PostCode
cardinality	0..1
description	Generic postal or zip code
example	AA1 1AA
minLength	1

maxLength	8
pattern	[A-Za-z0-9 ~!"#\$%&'(\)\ * \+, -\. /:;<=> \?[\[\]\^_ \{\}£€]*
id	[POSTCODE]

## element: Country

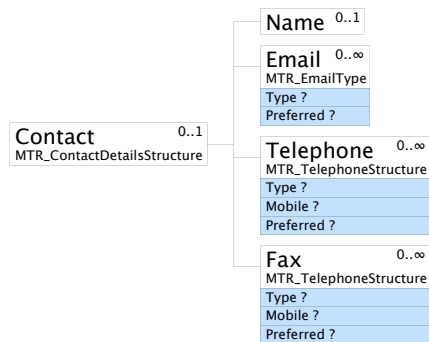
XML

Country 0..1  
xsd:string

base	xsd:string
path	/IRheader/Agent/Address/Country
cardinality	0..1
description	Country within address
example	UK
minLength	1
maxLength	35
pattern	[A-Za-z0-9 ~!"#\$%&'(\)\ * \+, -\. /:;<=> \?[\[\]\^_ \{\}£€]*
id	[COUNTRY]

## element: Contact

XML



base	<a href="#">MTR_ContactDetailsStructure</a>
path	/IRheader/Agent/Contact
cardinality	0..1

## element: DefaultCurrency

XML

DefaultCurrency 0..1  
MTR\_ISOCurrencyType

base	<a href="#">MTR_ISOCurrencyType</a>
path	/IRheader/DefaultCurrency
cardinality	0..1
description	Default currency for amounts where currency is not specified. This is currently restricted to only allow GBP.
example	GBP

### enumerated values:

GBP	GBP
-----	-----

## element: Manifest

XML

Manifest 0..1 — Contains 1..1

path	/IRheader/Manifest
------	--------------------

cardinality	0..1
-------------	------

## element: Contains

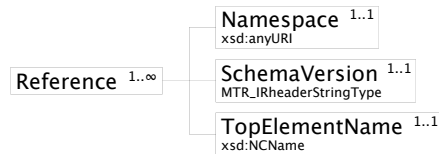
XML



path	/IRheader/Manifest/Contains
cardinality	1..1

## element: Reference

XML



path	/IRheader/Manifest/Contains/Reference
cardinality	1..∞
id	[REFERENCE]

## element: Namespace

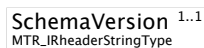
XML



base	xsd:anyURI
path	/IRheader/Manifest/Contains/Reference/Namespace
cardinality	1..1
example	http://www.corefiling.com
id	[NAMESPACE]

## element: SchemaVersion

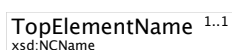
XML



base	<a href="#">MTR_IRheaderStringType</a>
path	/IRheader/Manifest/Contains/Reference/SchemaVersion
cardinality	1..1
example	2002-v0.00
maxLength	13
pattern	[0-9]{4}\-v[0-9]{1,3}\.[0-9]{1,3}\.[0-9]{1,3}?
id	[SCHEMAVERSION]

## element: TopElementName

XML



base	xsd:NCName
path	/IRheader/Manifest/Contains/Reference/TopElementName
cardinality	1..1
example	A
id	[TOPELEMENTNAME]

IRmark 0..1  
xsd:string  
Type +

base	xsd:string
path	/IRheader/IRmark
cardinality	0..1
example	RPfWtxHeCZRcwfitnIjmkK9xc4OQ=

base	MTR_IRheaderStringType
path	/IRheader/IRmark/@Type
cardinality	1..1
example	generic

## enumerated values:

SAonly	SAonly
generic	generic

Sender 1..1  
xsd:string

base	xsd:string
path	/IRheader/Sender
cardinality	1..1
example	Individual

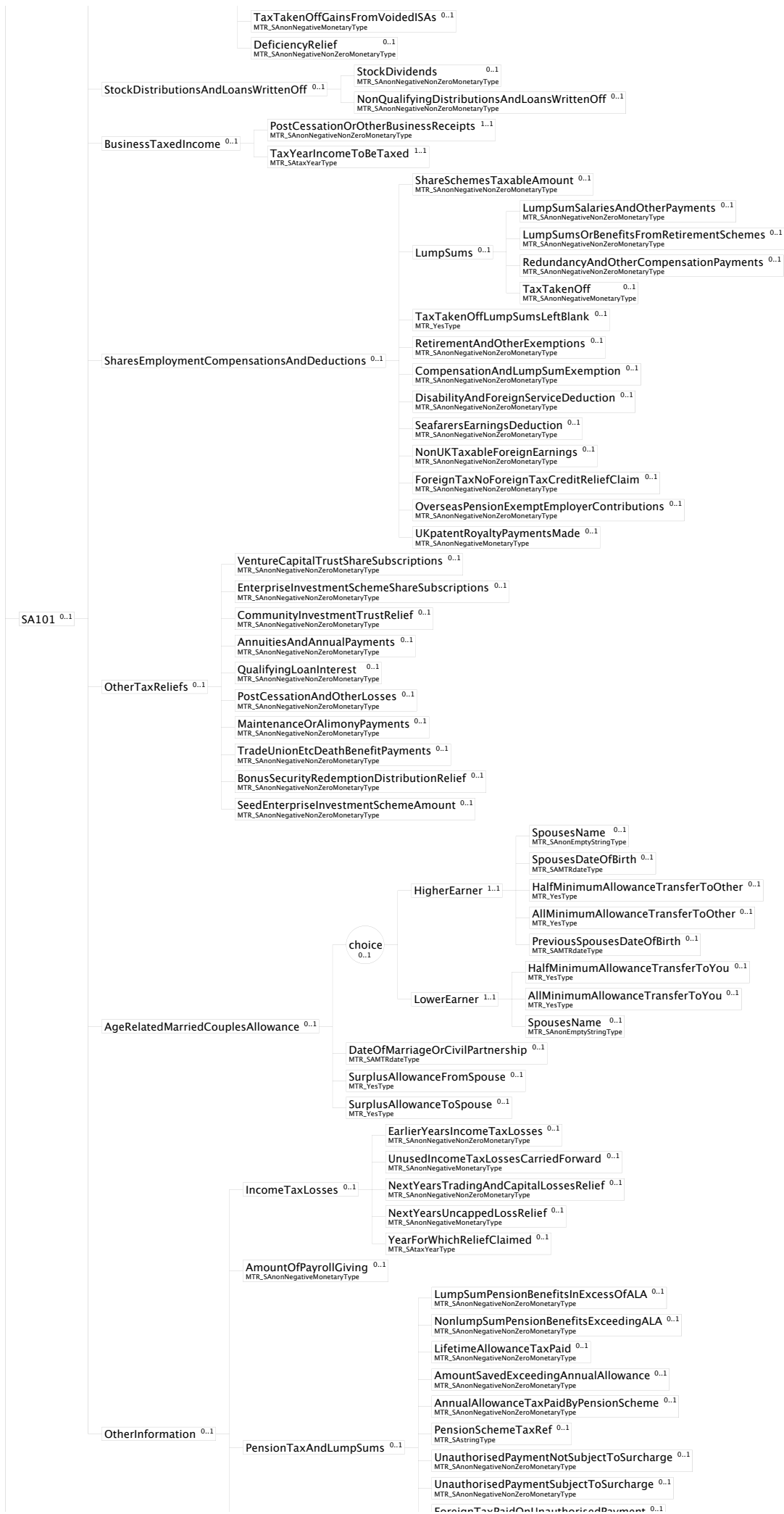
## enumerated values:

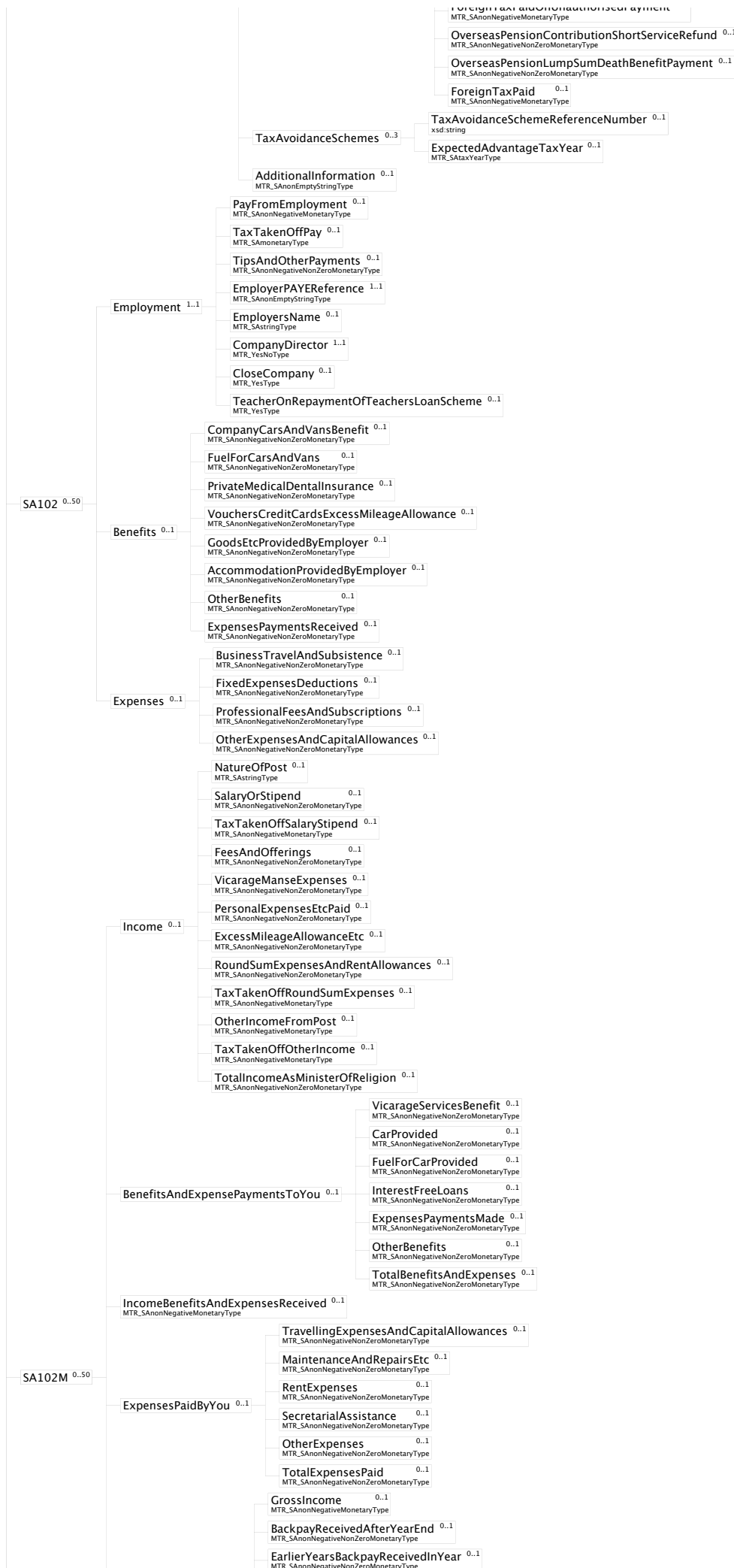
Individual	Individual
Company	Company
Agent	Agent
Bureau	Bureau
Partnership	Partnership
Trust	Trust
Employer	Employer
Government	Government
Acting in Capacity	Acting in Capacity
Other	Other



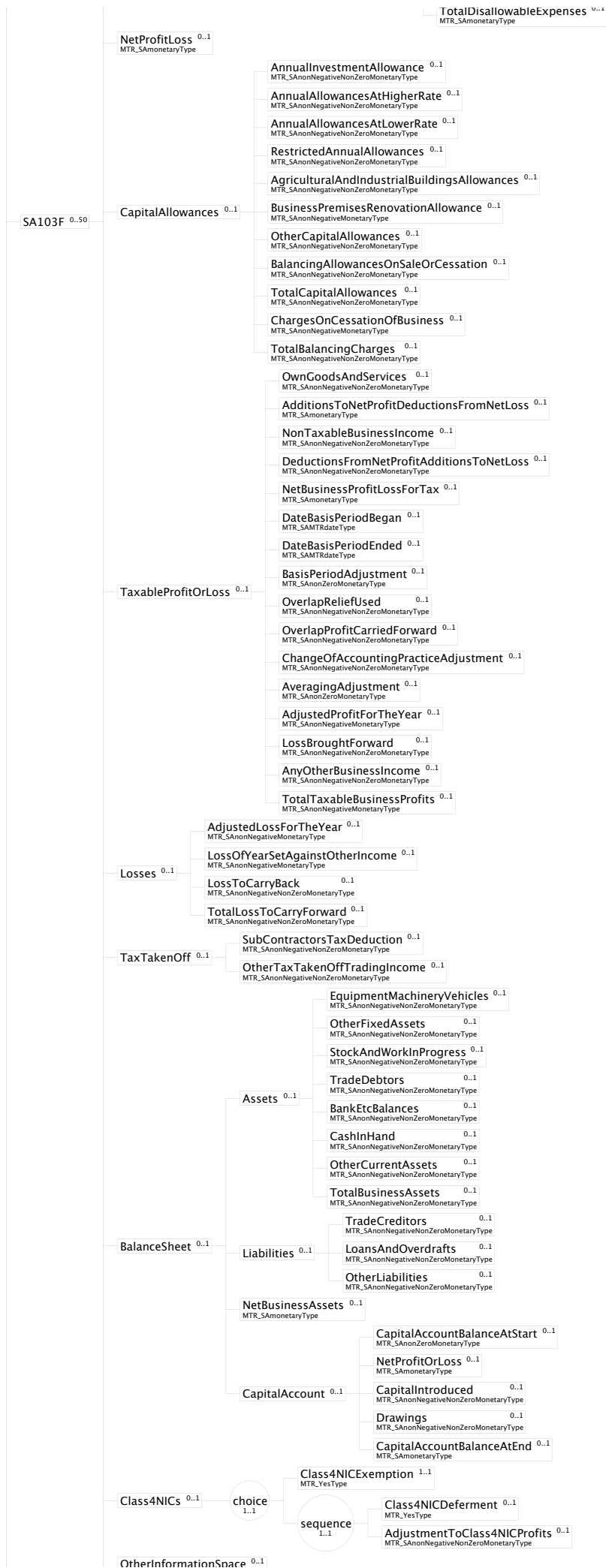


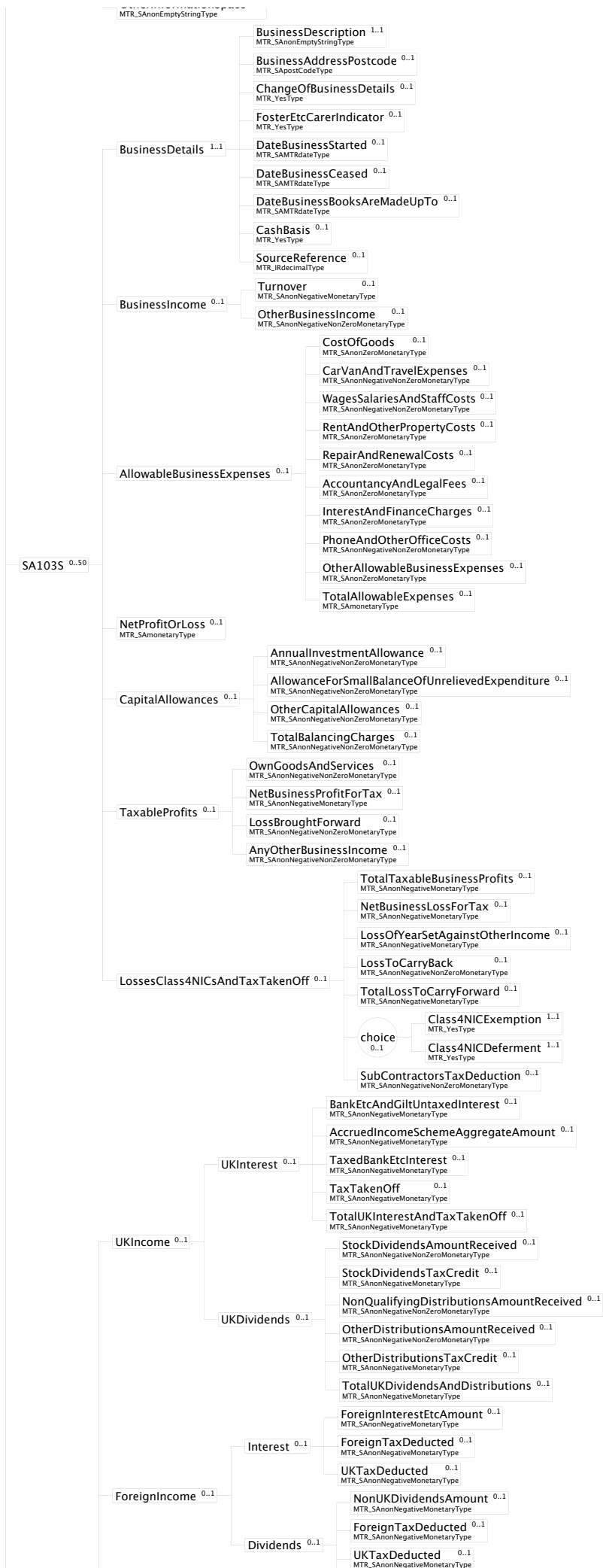




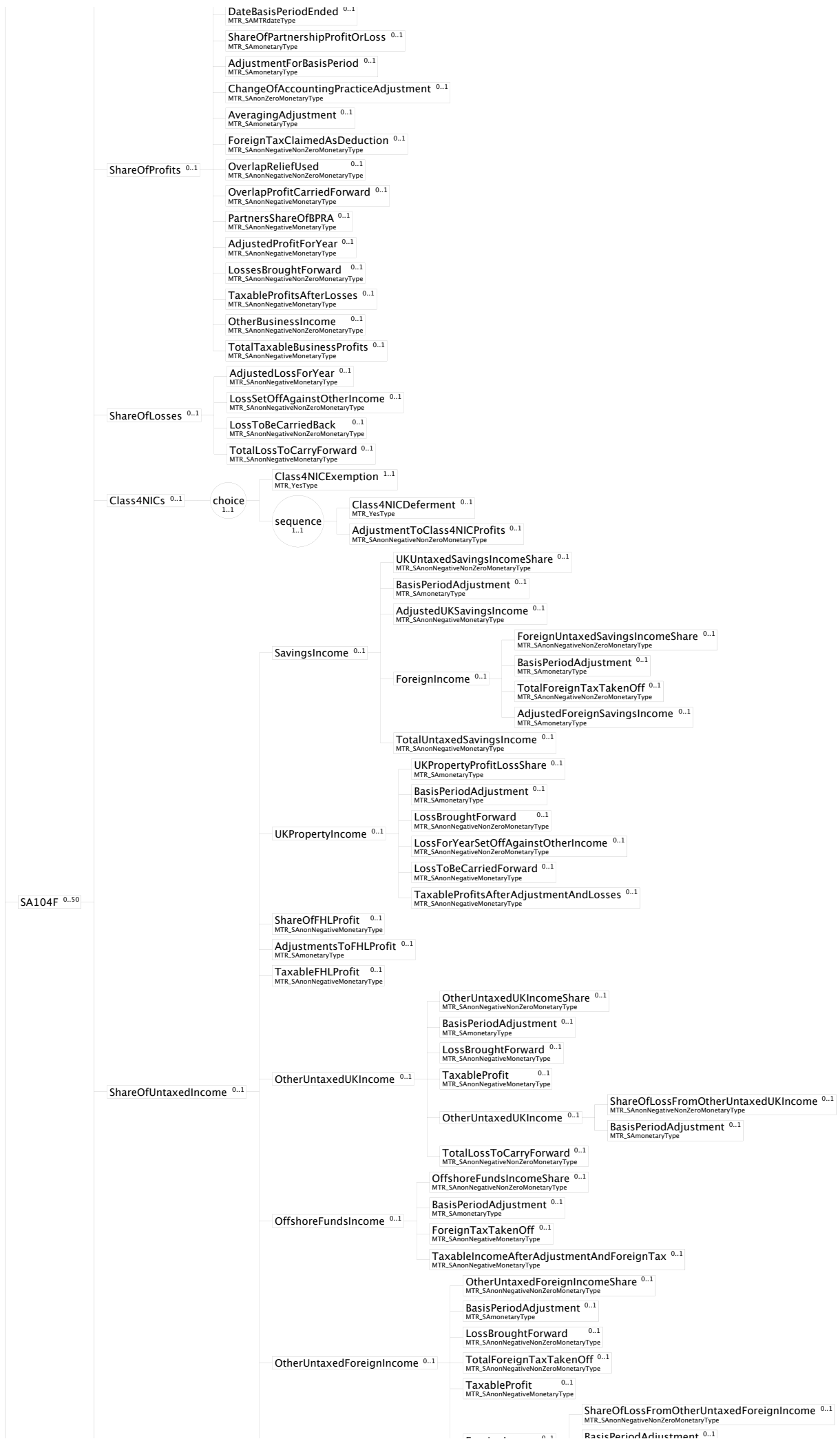


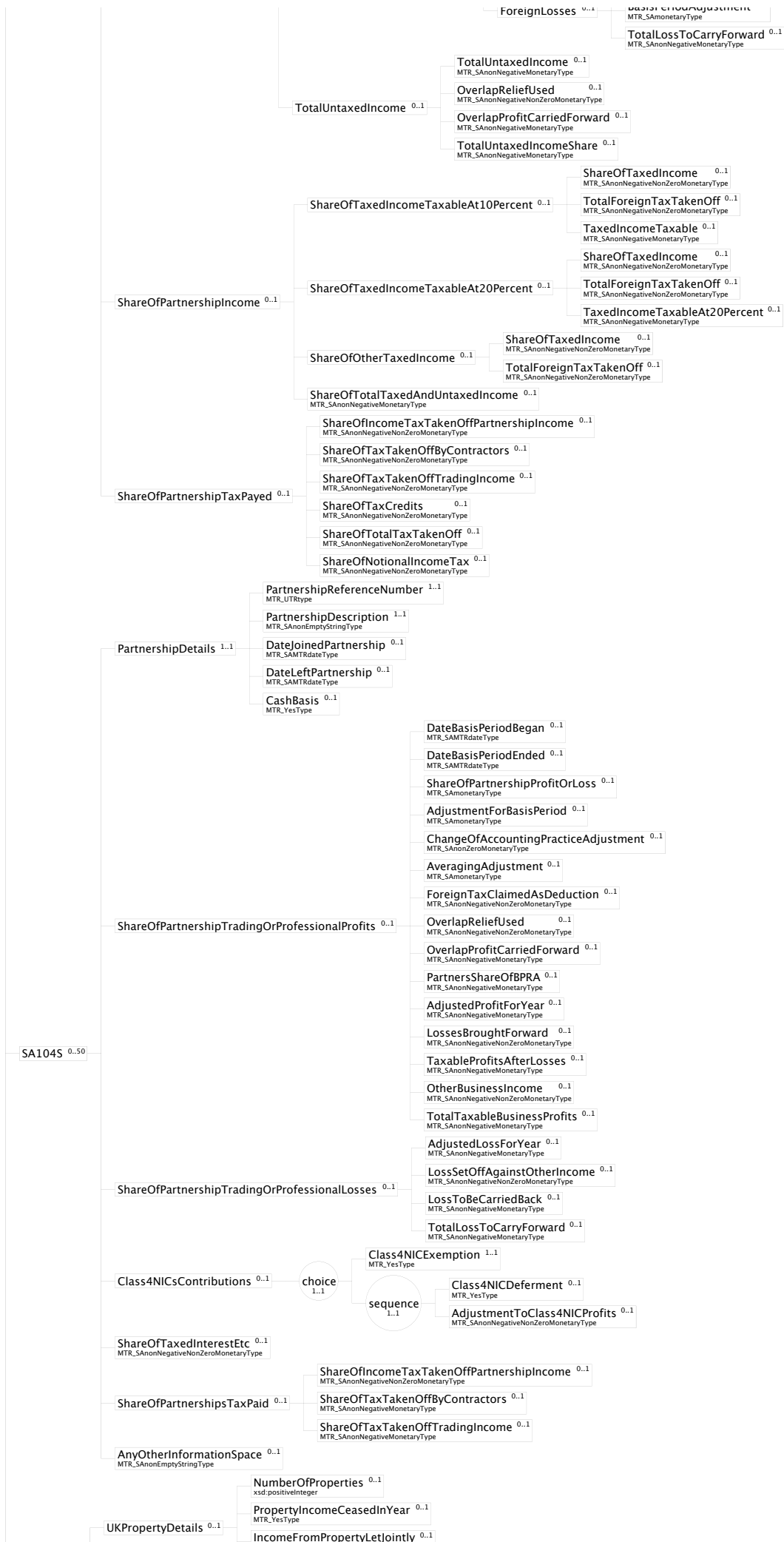




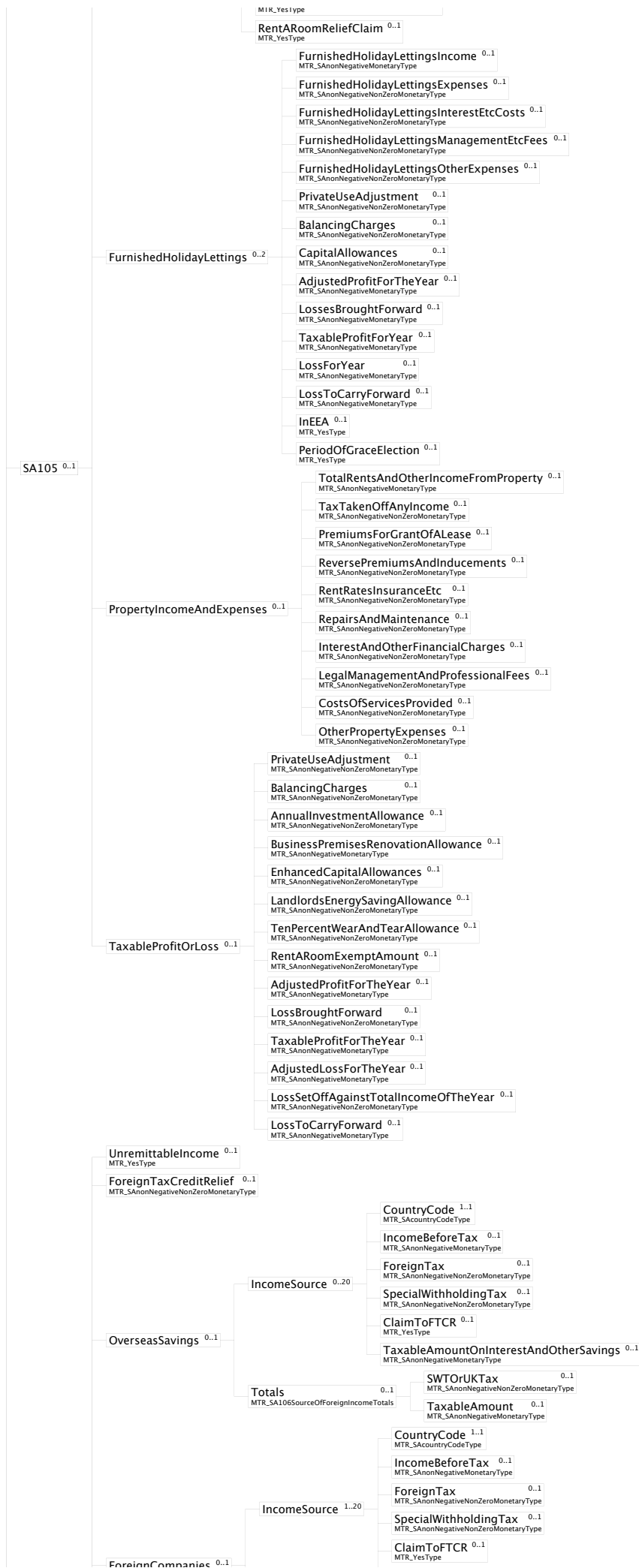


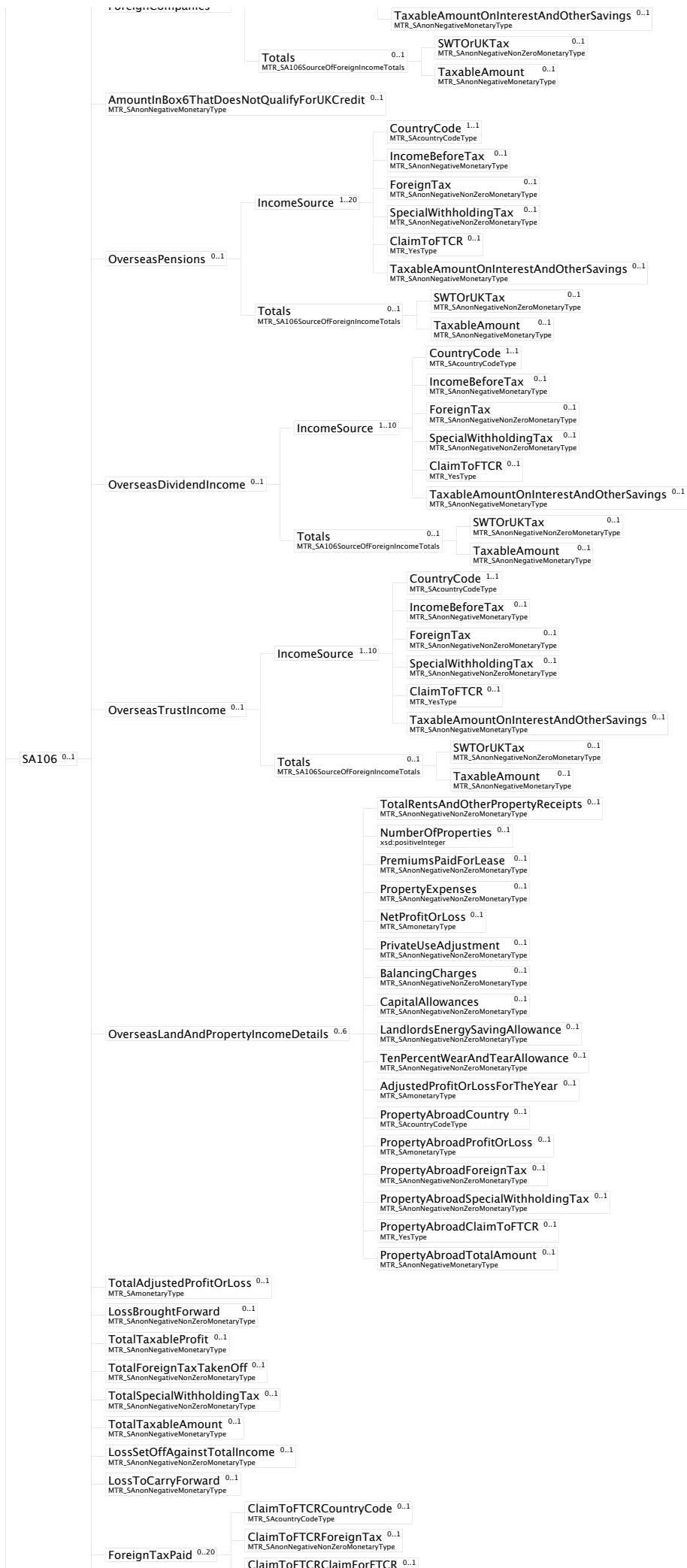


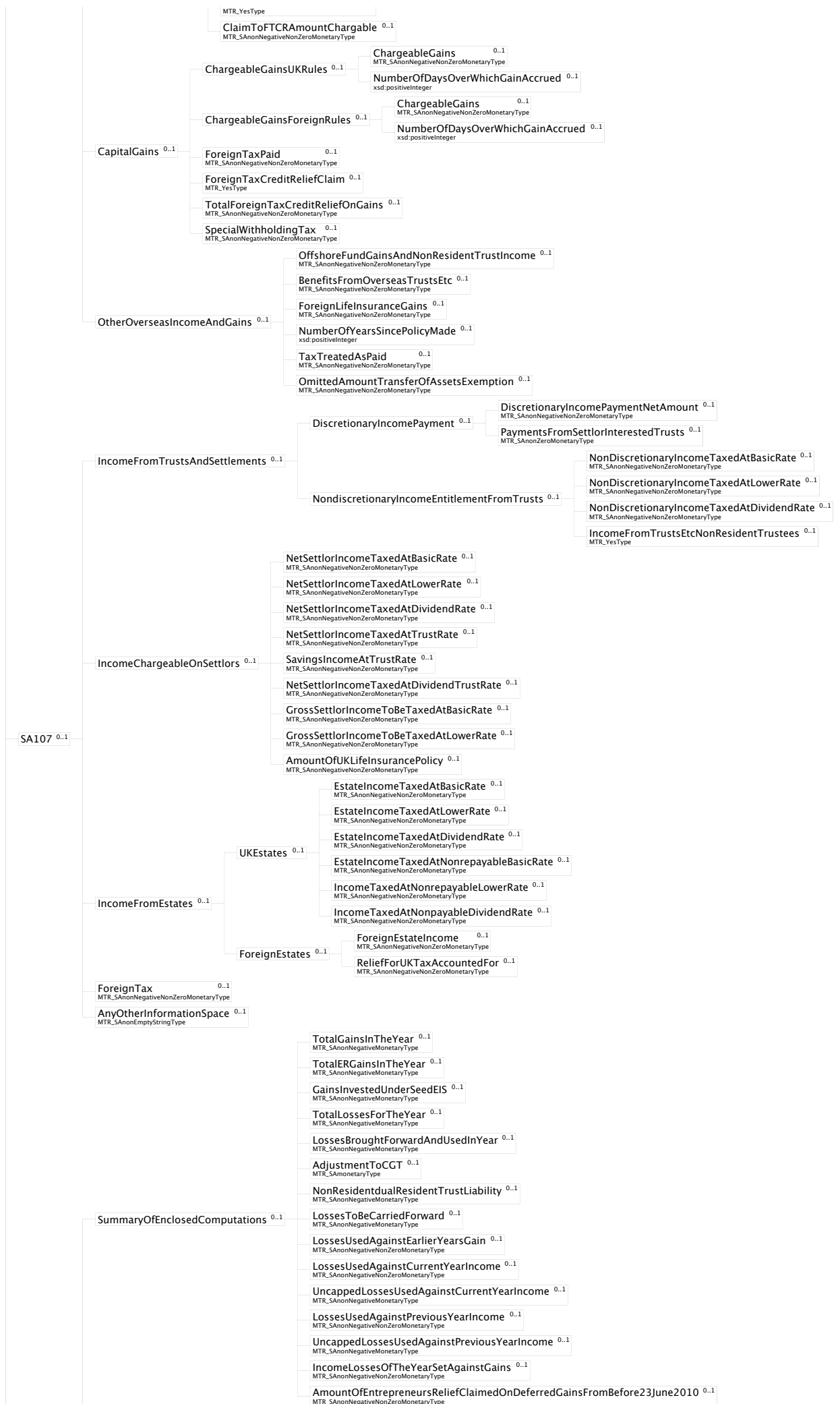










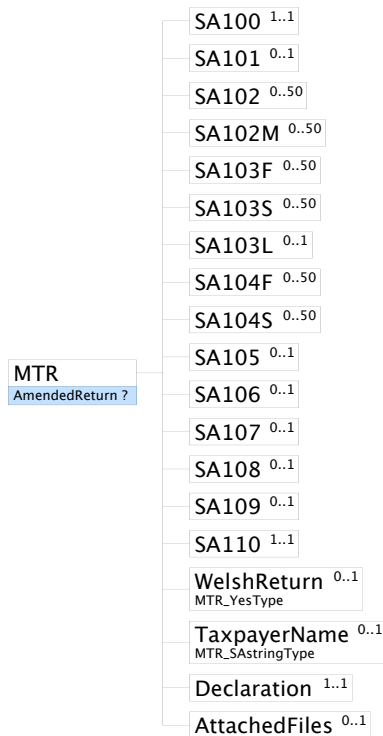






element: **MTR**

**XML**



path	/MTR
------	------

validation rule:

error code: 5090	description: Date of receipt of amendment must be less than 12 months following statutory due date
transactional message (en)	You have indicated an amended submission but the amendment window has now closed for the year of assessment to which your submission relates.

error code: 6215	description: If there is an entry in box [CAL16], box [AIL3] must be present (error 215)
transactional message (en)	There is an entry in box [CAL16], box [AIL3] must also be completed. Please check.
error code: 6001	description: Submission must not contain any attachments if the message class indicates no attachments
transactional message (en)	Submission must not contain any attachments if the message class indicates no attachments
error code: 6015	description: Submission must contain at least one attachment if the message class indicates attachments
transactional message (en)	Submission must contain at least one attachment if the message class indicates attachments
error code: 6511	description: There should only be an entry in one set of Class 4 NIC boxes on the return
transactional message (en)	There should only be an entry in one set of Class 4 NIC boxes on the return
error code: 6343	description: There should not be entries in both [FIN4] and [FIN9].
transactional message (en)	There should not be entries in both [FIN4] and [FIN9]. Please check.
error code: 6038	description: If [ASE7] is absent, [EMP2] must not exceed [EMP1] + [EMP3]
transactional message (en)	Box [ASE7] is absent, but the amount in box [EMP2] exceeds the total of boxes [EMP1] + [EMP3]. Please check.
error code: 6791	description: One of boxes [FSE100], [LUN63], [SPS25], [FPS25] or [SSE36] must be set to Y if any of boxes [FSE76], [LUN52], [SPS20], [FPS20] or [SSE31] are present and box [YPD1] is present and box [YPD1] date + [65 years] is prior to the beginning of the return year or on 6 April of the return year.
transactional message (en)	There must be an entry in one of [FSE100], [LUN63], [SPS25], [FPS25] or [SSE36] as there is an entry in one of the boxes [FSE76], [LUN52], [SPS20], [FPS20] or [SSE31] and there is an entry in [YPD1], and box [YPD1] date + [65 years] is prior to the beginning of the return year or on 6 April of the return year.

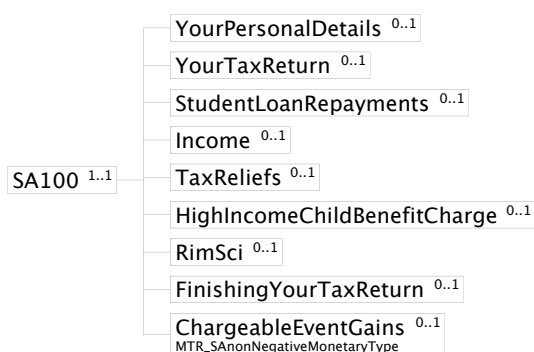
#### attribute: AmendedReturn

XML

base	MTR_YesType
path	/MTR/@AmendedReturn
cardinality	0..1
description	Tick box – Amended Return
id	[1H]

#### element: SA100

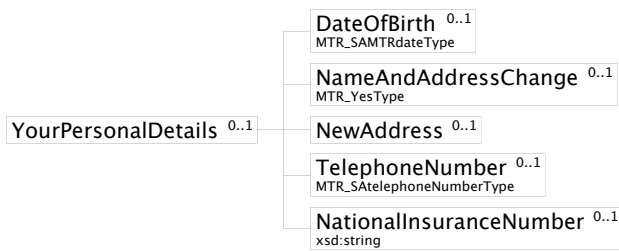
XML



path	/MTR/SA100
cardinality	1..1
description	Tax return
id	[SA100]

#### validation rule:

error code: 6180	description: Number of Minister of Religion Schedules should be present if [YTR1A.1A] is present
transactional message (en)	There is an entry in box [YTR1A.1A]. Please complete box [YTR1A.1B].



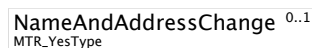
path	/MTR/SA100/YourPersonalDetails
cardinality	0..1
description	Your personal details
id	[YPD1-4 / A11-15]



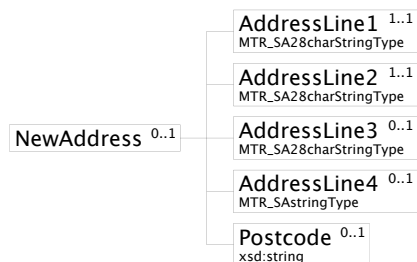
base	<a href="#">MTR_SAMTRdateType</a>
path	/MTR/SA100/YourPersonalDetails/DateOfBirth
cardinality	0..1
description	Date of Birth
example	2000-01-01
id	[YPD1]

**validation rule:**

error code: 6428	description: If present must be earlier than 6 April next after the end of the return year.
transactional message (en)	Date of birth cannot be later than 5 April of the year of the return. Please check.



base	<a href="#">MTR_YesType</a>
path	/MTR/SA100/YourPersonalDetails/NameAndAddressChange
cardinality	0..1
description	Are your details on the front of the form wrong
id	[YPD2]



path	/MTR/SA100/YourPersonalDetails/NewAddress
cardinality	0..1
description	new address

id	[A11-15]
----	----------

## element: AddressLine1

XML

AddressLine1 1..1  
MTR\_SA28charStringType

base	MTR_SA28charStringType
path	/MTR/SA100/YourPersonalDetails/NewAddress/AddressLine1
cardinality	1..1
description	Address line 1
id	[A11]

## element: AddressLine2

XML

AddressLine2 1..1  
MTR\_SA28charStringType

base	MTR_SA28charStringType
path	/MTR/SA100/YourPersonalDetails/NewAddress/AddressLine2
cardinality	1..1
description	Address line 2
id	[A12]

## element: AddressLine3

XML

AddressLine3 0..1  
MTR\_SA28charStringType

base	MTR_SA28charStringType
path	/MTR/SA100/YourPersonalDetails/NewAddress/AddressLine3
cardinality	0..1
description	Address line 3
id	[A13]

## element: AddressLine4

XML

AddressLine4 0..1  
MTR\_SAstringType

base	MTR_SAstringType
path	/MTR/SA100/YourPersonalDetails/NewAddress/AddressLine4
cardinality	0..1
description	Address line 4
maxLength	18
id	[A14]

### validation rule:

error code: 6509	description: If [A14] present then [A11], [A12] and [A13] must be present.
transactional message (en)	[A14] is completed, [A11], [A12] and [A13] must also be completed. Please check.

## element: Postcode

XML

Postcode 0..1  
xsd:string



base	xsd:string
path	/MTR/SA100/YourPersonalDetails/NewAddress/Postcode
cardinality	0..1
description	Postcode
example	S12 1AA
minLength	1
maxLength	8
pattern	(GIR 0AA) ((([A-Z][0-9][0-9]?) ((([A-Z][A-HJ-Y][0-9][0-9]?) ((([A-Z][0-9][A-Z]) ([A-Z][A-HJ-Y][0-9]?[A-Z])))) [0-9][A-Z]{2}))
id	[A15]

## element: TelephoneNumber

XML

TelephoneNumber<sup>0..1</sup>  
 MTR\_SATelephoneNumberType

base	MTR_SATelephoneNumberType
path	/MTR/SA100/YourPersonalDetails/TelephoneNumber
cardinality	0..1
description	Your telephone number
maxLength	20
id	[YPD3]

## element: NationalInsuranceNumber

XML

NationalInsuranceNumber<sup>0..1</sup>  
 xsd:string

base	xsd:string
path	/MTR/SA100/YourPersonalDetails/NationalInsuranceNumber
cardinality	0..1
description	Enter your National Insurance Number (if known)
example	AB123456A
pattern	([A-Z]{2}[0-9]{6}[A-Z ]?) ([0-9]{2}[A-Z][0-9]{5})
id	[YPD4]



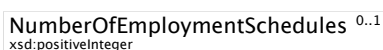
path	/MTR/SA100/YourTaxReturn
cardinality	0..1
description	Your tax return
id	[YTR1-9 / 18.0]



base	MTR_YesType
path	/MTR/SA100/YourTaxReturn/EmploymentSchedule
cardinality	0..1
description	Tick Box – Employment
id	[YTR1.1A]

## validation rule:

error code: 6554	description: If [YTR1.1A] is present, [YTR1.1B] must be present
transactional message (en)	There is an entry in box [YTR1.1A]. Please complete box [YTR1.1B].



base	xsd:positiveInteger
path	/MTR/SA100/YourTaxReturn/NumberOfEmploymentSchedules
cardinality	0..1
description	Employment – no of instances
minInclusive	1
maxInclusive	50
id	[YTR1.1B]

#### element: MinisterOfReligionSchedule

XML

MinisterOfReligionSchedule 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA100/YourTaxReturn/MinisterOfReligionSchedule
cardinality	0..1
description	Tick box – Minister of Religion
id	[YTR1A.1A]

#### element: NumberOfMinisterOfReligionSchedules

XML

NumberOfMinisterOfReligionSchedules 0..1  
xsd:positiveInteger

base	xsd:positiveInteger
path	/MTR/SA100/YourTaxReturn/NumberOfMinisterOfReligionSchedules
cardinality	0..1
description	Minister of Religion – No of instances
minInclusive	1
maxInclusive	50
id	[YTR1A.1B]

#### element: FullSelfEmploymentSchedule

XML

FullSelfEmploymentSchedule 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA100/YourTaxReturn/FullSelfEmploymentSchedule
cardinality	0..1
description	Tick Box – full Self Employment
id	[YTR2.2A]

#### validation rule:

error code: 6555	description: Number of full self employment schedules should be present if [YTR2.2A]
transactional message (en)	There is an entry in box [YTR2.2A]. Please complete box [YTR2.2B].

#### element: NumberOfFullSelfEmploymentSchedules

XML

NumberOfFullSelfEmploymentSchedules 0..1  
xsd:positiveInteger

base	xsd:positiveInteger
path	/MTR/SA100/YourTaxReturn/NumberOfFullSelfEmploymentSchedules
cardinality	0..1

description	full Self Employment – No of instances
minInclusive	1
maxInclusive	50
id	[YTR2.2B]

## element: ShortSelfEmploymentSchedule

XML

ShortSelfEmploymentSchedule 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA100/YourTaxReturn/ShortSelfEmploymentSchedule
cardinality	0..1
description	Tick Box – short Self Employment
id	[YTR2A.2A]

### validation rule:

error code: 6556	description: If [YTR2A.2A] present then [YTR2A.2B] must be present
transactional message (en)	There is an entry in box [YTR2A.2A]. Please complete box [YTR2A.2B].

## element: NumberOfShortSelfEmploymentSchedules

XML

NumberOfShortSelfEmploymentSchedules 0..1  
xsd:positiveInteger

base	xsd:positiveInteger
path	/MTR/SA100/YourTaxReturn/NumberOfShortSelfEmploymentSchedules
cardinality	0..1
description	short Self Employment – No of instances
minInclusive	1
maxInclusive	50
id	[YTR2A.2B]

## element: LloydsUnderwriterSchedule

XML

LloydsUnderwriterSchedule 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA100/YourTaxReturn/LloydsUnderwriterSchedule
cardinality	0..1
description	Tick box – Lloyds Underwriter
id	[YTR2L.2A]

## element: FullPartnershipSchedule

XML

FullPartnershipSchedule 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA100/YourTaxReturn/FullPartnershipSchedule
cardinality	0..1
description	Tick Box – Full Partnership
id	[YTR3.3A]

**validation rule:**

error code: 6557	description: Number of full partnership schedules should be present if [YTR3.3A]
transactional message (en)	There is an entry in box [YTR3.3A]. Please complete box [YTR3.3B].

**element: NumberOfFullPartnershipSchedules****XML**

NumberOfFullPartnershipSchedules 0..1  
xsd:positiveInteger

base	xsd:positiveInteger
path	/MTR/SA100/YourTaxReturn/NumberOfFullPartnershipSchedules
cardinality	0..1
description	Full Partnership – no of instances
minInclusive	1
maxInclusive	50
id	[YTR3.3B]

**element: ShortPartnershipSchedule****XML**

ShortPartnershipSchedule 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA100/YourTaxReturn/ShortPartnershipSchedule
cardinality	0..1
description	Tick box short partnership
id	[YTR3A.3A]

**validation rule:**

error code: 6558	description: If [YTR3A.3A] present then [YTR3A.3B] must be present
transactional message (en)	There is an entry in box [YTR3A.3A]. Please complete box [YTR3A.3B].

**element: NumberOfShortPartnershipSchedules****XML**

NumberOfShortPartnershipSchedules 0..1  
xsd:positiveInteger

base	xsd:positiveInteger
path	/MTR/SA100/YourTaxReturn/NumberOfShortPartnershipSchedules
cardinality	0..1
description	Short Partnership – no of instances
minInclusive	1
maxInclusive	50
id	[YTR3A.3B]

**element: UKPropertySchedule****XML**

UKPropertySchedule 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA100/YourTaxReturn/UKPropertySchedule
cardinality	0..1
description	Tick Box – UK property
id	[YTR4.4A]

## element: ForeignSchedule

XML

ForeignSchedule 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA100/YourTaxReturn/ForeignSchedule
cardinality	0..1
description	Tick Box – Foreign
id	[YTR5.5A]

## element: TrustsSchedule

XML

TrustsSchedule 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA100/YourTaxReturn/TrustsSchedule
cardinality	0..1
description	Tick Box – Trusts etc
id	[YTR6.6A]

## element: CapitalGainsSchedule

XML

CapitalGainsSchedule 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA100/YourTaxReturn/CapitalGainsSchedule
cardinality	0..1
description	Tick Box – Capital Gains
id	[YTR7.7A]

## element: CapitalGainsComputationAttached

XML

CapitalGainsComputationAttached 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA100/YourTaxReturn/CapitalGainsComputationAttached
cardinality	0..1
description	Tick Box – CGT computation attached
id	[YTR7.7B]

## element: ResidentRemittanceSchedule

XML

ResidentRemittanceSchedule 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA100/YourTaxReturn/ResidentRemittanceSchedule
cardinality	0..1
description	Tick Box –Residence, Remittance
id	[YTR8.8A]

## element: AdditionalInformationSchedule

XML

AdditionalInformationSchedule 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA100/YourTaxReturn/AdditionalInformationSchedule
cardinality	0..1
description	Tick box – Additional Information
id	[YTR9B.9A]

## element: StudentLoanRepayments

XML

StudentLoanRepayments 0..1

- IncomeContingentStudentLoanNotification 0..1  
MTR\_YesType
- StudentLoanRepaymentDeductedAmount 0..1  
MTR\_SAnonNegativeMonetaryType
- StudentLoanMayBeFullyRepaid 0..1  
MTR\_YesType

path	/MTR/SA100/StudentLoanRepayments
cardinality	0..1
description	Student loan repayments
id	[SLR1–2]

## element: IncomeContingentStudentLoanNotification

XML

IncomeContingentStudentLoanNotification 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA100/StudentLoanRepayments/IncomeContingentStudentLoanNotification
cardinality	0..1
description	Are you liable to make student loan repayments
id	[SLR1]

## element: StudentLoanRepaymentDeductedAmount

XML

StudentLoanRepaymentDeductedAmount 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA100/StudentLoanRepayments/StudentLoanRepaymentDeductedAmount
cardinality	0..1
description	Student Loan repaid in year by deduction by employer
id	[SLR2]

## element: StudentLoanMayBeFullyRepaid

XML

StudentLoanMayBeFullyRepaid 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA100/StudentLoanRepayments/StudentLoanMayBeFullyRepaid
cardinality	0..1
description	Student Loan may be fully repaid within the next 2 years
id	[SLR3]



path	/MTR/SA100/Income
cardinality	0..1
description	Income
id	[INC1–20]



path	/MTR/SA100/Income/UKInterestAndDividends
cardinality	0..1
description	UK interest and dividends
id	[INC1–6]



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA100/Income/UKInterestAndDividends/TaxedBankBuildingSocietyEtcInterest
cardinality	0..1
description	Interest and taxed alternative finance receipts from UK banks etc. after tax taken off
id	[INC1]



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA100/Income/UKInterestAndDividends/UntaxedInterestEtc
cardinality	0..1
description	Interest and alternative finance receipts from UK banks etc. Gross
id	[INC2]



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
------	---



path	/MTR/SA100/Income/UKInterestAndDividends/CompanyDividends
cardinality	0..1
description	Dividends and other qualifying distributions from UK companies
id	[INC3]

#### element: UnitTrustEtcDividends

XML

UnitTrustEtcDividends 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA100/Income/UKInterestAndDividends/UnitTrustEtcDividends
cardinality	0..1
description	Dividend distributions from UK authorised unit Trusts
id	[INC4]

#### element: ForeignDividends

XML

ForeignDividends 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA100/Income/UKInterestAndDividends/ForeignDividends
cardinality	0..1
description	Foreign dividends after foreign tax was taken off
id	[INC5]

#### element: TaxTakenOffForeignDividends

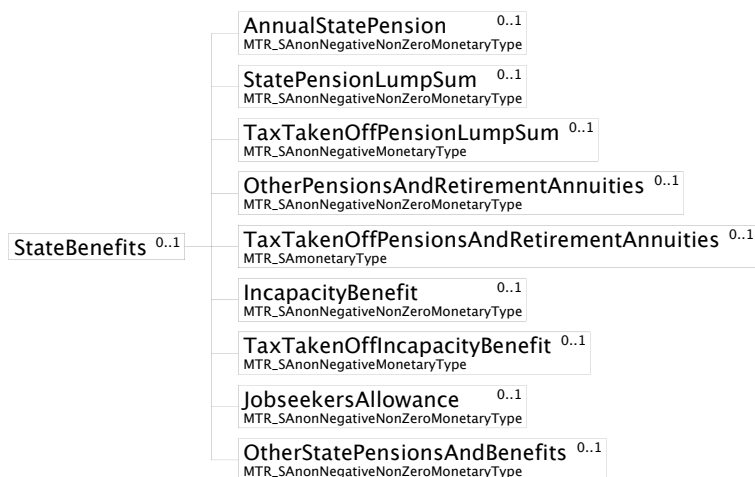
XML

TaxTakenOffForeignDividends 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA100/Income/UKInterestAndDividends/TaxTakenOffForeignDividends
cardinality	0..1
description	Tax taken off foreign dividends
id	[INC6]

#### validation rule:

error code: 8296	description: [INC6] should not exceed ( [INC5] + £1 )
transactional message (en)	The amount in box [INC6] exceeds box [INC5]. Please check.



path	/MTR/SA100/Income/StateBenefits
cardinality	0..1
description	State benefits
id	[INC7-15]

AnnualStatePension 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA100/Income/StateBenefits/AnnualStatePension
cardinality	0..1
description	State retirement pension
id	[INC7]

## validation rule:

error code: 6220	description: [INC7] should be less than [£99,999]
transactional message (en)	The amount in box [INC7] must be less than [£99,999]. Please check.

StatePensionLumpSum 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA100/Income/StateBenefits/StatePensionLumpSum
cardinality	0..1
description	Gross amount of State Pension Lump sum
id	[INC8]

TaxTakenOffPensionLumpSum 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA100/Income/StateBenefits/TaxTakenOffPensionLumpSum
cardinality	0..1
description	Tax taken off state Pension Lump sum

id	[INC9]
----	--------

**validation rule:**

error code: 8297	description: [INC9] is valid only if this does not exceed ( ( [45%] times [INC8] ) plus 1.00 )
transactional message (en)	[INC9] is valid only if this does not exceed ( ( [45%] times [INC8] ) plus 1.00 )

**element: OtherPensionsAndRetirementAnnuities**

**XML**

OtherPensionsAndRetirementAnnuities 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA100/Income/StateBenefits/OtherPensionsAndRetirementAnnuities
cardinality	0..1
description	Total other non state pensions (Gross)
id	[INC10]

**element: TaxTakenOffPensionsAndRetirementAnnuities**

**XML**

TaxTakenOffPensionsAndRetirementAnnuities 0..1  
MTR\_SAMonetaryType

base	MTR_SAMonetaryType
path	/MTR/SA100/Income/StateBenefits/TaxTakenOffPensionsAndRetirementAnnuities
cardinality	0..1
description	Total other non state pensions (tax taken off)
id	[INC11]

**validation rule:**

error code: 6221	description: [INC11] should not exceed [INC10]
transactional message (en)	The amount in box [INC11] exceeds the amount in box [INC10]. Please check.

**element: IncapacityBenefit**

**XML**

IncapacityBenefit 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA100/Income/StateBenefits/IncapacityBenefit
cardinality	0..1
description	Taxable incapacity benefit (Gross)
id	[INC12]

**element: TaxTakenOffIncapacityBenefit**

**XML**

TaxTakenOffIncapacityBenefit 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA100/Income/StateBenefits/TaxTakenOffIncapacityBenefit
cardinality	0..1
description	Taxable incapacity benefit (tax taken off)
id	[INC13]

**validation rule:**

error code: 6317	description: If tax taken off incapacity benefit is present the following should be true: [INC12]
transactional message (en)	Tax deducted entered in box [INC13] but no figure in [INC12]. Please check.

error code: 6035	description: [INC13] should not exceed [INC12]
transactional message (en)	The amount in box [INC13] exceeds the amount in box [INC12]. Please check.

## element: **JobseekersAllowance**

**XML**

JobseekersAllowance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA100/Income/StateBenefits/JobseekersAllowance
cardinality	0..1
description	Jobseekers Allowance
id	[INC14]

### validation rule:

error code: 6222	description: [INC14] should be less than [£99,999]
transactional message (en)	The amount in box [INC14] must be less than [£99,999]. Please check.

## element: **OtherStatePensionsAndBenefits**

**XML**

OtherStatePensionsAndBenefits 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA100/Income/StateBenefits/OtherStatePensionsAndBenefits
cardinality	0..1
description	Total of other taxable state pensions and benefits
id	[INC15]

## element: **OtherUKIncome**

**XML**

OtherUKIncome 0..1

- OtherTaxableIncomeDetails 0..1
  - AllowableExpenses 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType
  - DeemedIncomeOrBenefits 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType
  - DescriptionOfOtherIncome 0..1  
MTR\_SAnonEmptyStringType

path	/MTR/SA100/Income/OtherUKIncome
cardinality	0..1
description	Other UK income
id	[INC16–20]

### validation rule:

error code: 6568	description: description of other income should be present if [INC16] or [INC19]
transactional message (en)	There is an entry in box [INC16] and/or [INC19]. Please complete box [INC20].

## element: **OtherTaxableIncomeDetails**

**XML**

OtherTaxableIncomeDetails 0..1

- OtherTaxableIncome 1..1  
MTR\_SAnonNegativeNonZeroMonetaryType
- TaxTakenOffOtherTaxableIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

path	/MTR/SA100/Income/OtherUKIncome/OtherTaxableIncomeDetails
cardinality	0..1

element: **OtherTaxableIncome**

XML

OtherTaxableIncome 1..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA100/Income/OtherUKIncome/OtherTaxableIncomeDetails/OtherTaxableIncome
cardinality	1..1
description	Other income (Gross)
id	[INC16]

element: **TaxTakenOffOtherTaxableIncome**

XML

TaxTakenOffOtherTaxableIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA100/Income/OtherUKIncome/OtherTaxableIncomeDetails/TaxTakenOffOtherTaxableIncome
cardinality	0..1
description	Tax taken off income in [INC16]
id	[INC18]

## validation rule:

error code: 6567	description: [INC18] should not exceed [INC16]
transactional message (en)	The amount in box [INC18] exceeds the amount in box [INC16]. Please check.

element: **AllowableExpenses**

XML

AllowableExpenses 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA100/Income/OtherUKIncome/AllowableExpenses
cardinality	0..1
description	Total amount of allowable expenses
id	[INC17]

element: **DeemedIncomeOrBenefits**

XML

DeemedIncomeOrBenefits 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA100/Income/OtherUKIncome/DeemedIncomeOrBenefits
cardinality	0..1
description	Deemed income or benefits
id	[INC19]

element: **DescriptionOfOtherIncome**

XML

DescriptionOfOtherIncome 0..1  
MTR\_SAnonEmptyStringType

base	MTR_SAnonEmptyStringType
path	/MTR/SA100/Income/OtherUKIncome/DescriptionOfOtherIncome
cardinality	0..1

description	Description of income
minLength	1
maxLength	240
id	[INC20]

## element: TaxReliefs

XML



path	/MTR/SA100/TaxReliefs
cardinality	0..1
description	Tax reliefs
id	[REL1-14 / SCI1]

## element: Pensions

XML



path	/MTR/SA100/TaxReliefs/Pensions
cardinality	0..1
description	Pensions
id	[REL1-4]

## element: PaymentsToRegisteredPensionSchemes

XML



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA100/TaxReliefs/Pensions/PaymentsToRegisteredPensionSchemes
cardinality	0..1
description	Personal/Stakeholder pension payments made in year
id	[REL1]

## element: RetirementAnnuityContractPayments

XML



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA100/TaxReliefs/Pensions/RetirementAnnuityContractPayments
cardinality	0..1
description	Retirement annuity payments made in year
id	[REL2]

## element: EmployerPensionSchemePayments

XML

EmployerPensionSchemePayments 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA100/TaxReliefs/Pensions/EmployerPensionSchemePayments
cardinality	0..1
description	Amount of contributions to employer's schemes not deducted at source
id	[REL3]

## element: NonUKOverseasPensionSchemePayments

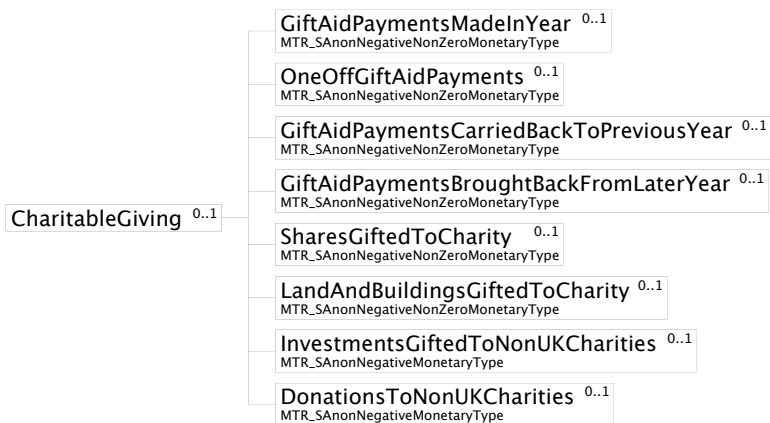
XML

NonUKOverseasPensionSchemePayments 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA100/TaxReliefs/Pensions/NonUKOverseasPensionSchemePayments
cardinality	0..1
description	Contributions paid to a non-UK registered overseas pension scheme which are eligible for tax relief, and were not deducted from your pay before tax
id	[REL4]

## element: CharitableGiving

XML



path	/MTR/SA100/TaxReliefs/CharitableGiving
cardinality	0..1
description	Charitable giving
id	[REL5–10]

## element: GiftAidPaymentsMadeInYear

XML

GiftAidPaymentsMadeInYear 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA100/TaxReliefs/CharitableGiving/GiftAidPaymentsMadeInYear
cardinality	0..1
description	Gift Aid
id	[REL5]

## element: OneOffGiftAidPayments

XML

OneOffGiftAidPayments 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA100/TaxReliefs/CharitableGiving/OneOffGiftAidPayments
cardinality	0..1
description	Gift Aid 'one off payments'
id	[REL6]

### validation rule:

error code: 6129	description: [REL6] should not exceed [REL5]
transactional message (en)	The amount in box [REL6] exceeds the amount in box [REL5]. Please check.

## element: GiftAidPaymentsCarriedBackToPreviousYear

XML

GiftAidPaymentsCarriedBackToPreviousYear 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA100/TaxReliefs/CharitableGiving/GiftAidPaymentsCarriedBackToPreviousYear
cardinality	0..1
description	Payments made in the Return year but treated as if made in the previous year
id	[REL7]

### validation rule:

error code: 6360	description: [REL7] should not exceed [REL5]
transactional message (en)	The amount in box [REL7] exceeds the amount in box [REL5]. Please check.

## element: GiftAidPaymentsBroughtBackFromLaterYear

XML

GiftAidPaymentsBroughtBackFromLaterYear 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA100/TaxReliefs/CharitableGiving/GiftAidPaymentsBroughtBackFromLaterYear
cardinality	0..1
description	Payments made after the end of the Return year but treated as paid in the return year
id	[REL8]

## element: SharesGiftedToCharity

XML

SharesGiftedToCharity 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA100/TaxReliefs/CharitableGiving/SharesGiftedToCharity
cardinality	0..1
description	Gifts of qualifying investments to charities – shares and securities
id	[REL9]

## element: LandAndBuildingsGiftedToCharity

XML

LandAndBuildingsGiftedToCharity 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType



base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA100/TaxReliefs/CharitableGiving/LandAndBuildingsGiftedToCharity
cardinality	0..1
description	Gifts to charities – real property
id	[REL10]

## element: InvestmentsGiftedToNonUKCharities

XML

InvestmentsGiftedToNonUKCharities 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA100/TaxReliefs/CharitableGiving/InvestmentsGiftedToNonUKCharities
cardinality	0..1
description	Investments gifted to non-UK charities
id	[REL11]

### validation rule:

error code: 8211	description: If [REL11] is greater than zero then [REL11] must be less than or equal to ([REL9] + [REL10])
transactional message (en)	As the entry in box [REL11] is greater than zero, the amount in box [REL11] must be less than or equal to ([REL9] + [REL10]). Please check.

## element: DonationsToNonUKCharities

XML

DonationsToNonUKCharities 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA100/TaxReliefs/CharitableGiving/DonationsToNonUKCharities
cardinality	0..1
description	Donations to non-UK charities
id	[REL12]

### validation rule:

error code: 8212	description: If [REL12] is greater than zero then [REL12] must be less than or equal to [REL5]
transactional message (en)	As the entry in box [REL12] is greater than zero, the amount in box [REL12] must be less than or equal to [REL5]. Please check.

## element: BlindPersonsAllowance

XML

BlindPersonsAllowance 0..1

- BlindPersonsAllowanceDetails 0..1
- SurplusBlindPersonsAllowanceFromSpouse 0..1  
MTR\_YesType

path	/MTR/SA100/TaxReliefs/BlindPersonsAllowance
cardinality	0..1
description	Blind persons allowance
id	[REL13–16]

## element: BlindPersonsAllowanceDetails

XML

BlindPersonsAllowanceDetails 0..1

- RegisteredBlind 0..1  
MTR\_YesType
- SurplusBlindPersonsAllowanceToSpouse 0..1  
MTR\_YesType
- LocalAuthorityName 0..1  
MTR\_SAnonEmptyStringType

path	/MTR/SA100/TaxReliefs/BlindPersonsAllowance/BlindPersonsAllowanceDetails
cardinality	0..1

## element: RegisteredBlind

XML

RegisteredBlind<sup>0..1</sup>  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA100/TaxReliefs/BlindPersonsAllowance/BlindPersonsAllowanceDetails/RegisteredBlind
cardinality	0..1
description	Registered blind on a local authority or other register
id	[REL13]

## element: SurplusBlindPersonsAllowanceToSpouse

XML

SurplusBlindPersonsAllowanceToSpouse<sup>0..1</sup>  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA100/TaxReliefs/BlindPersonsAllowance/BlindPersonsAllowanceDetails/SurplusBlindPersonsAllowanceToSpouse
cardinality	0..1
description	Tick if you want your spouse or civil partner to have your unused allowances
id	[REL16]

### validation rule:

error code: 6512	description: If [REL16] is present [CAL12] must be absent
transactional message (en)	There is an entry in box [REL16], box [CAL12] must be absent.

## element: LocalAuthorityName

XML

LocalAuthorityName<sup>0..1</sup>  
MTR\_SAnonEmptyStringType

base	MTR_SAnonEmptyStringType
path	/MTR/SA100/TaxReliefs/BlindPersonsAllowance/BlindPersonsAllowanceDetails/LocalAuthorityName
cardinality	0..1
description	Blind person's allowance. Local Authority
minLength	1
maxLength	28
id	[REL14]

### validation rule:

error code: 6261	description: if [REL14] is present, [REL13] should also be present.
transactional message (en)	There is an entry at box [REL14], please complete box [REL13].

## element: SurplusBlindPersonsAllowanceFromSpouse

XML

SurplusBlindPersonsAllowanceFromSpouse<sup>0..1</sup>  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA100/TaxReliefs/BlindPersonsAllowance/SurplusBlindPersonsAllowanceFromSpouse
cardinality	0..1

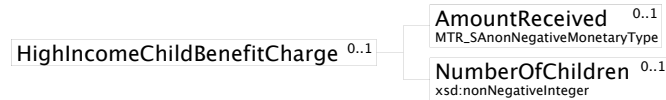
description	Tick if you want to have your spouse's or civil partner's unused allowances
id	[REL15]

**validation rule:**

error code: 6732	description: [CAL12] Must be present if [REL15] is present
transactional message (en)	There is an entry in box [REL15]. Please complete box [CAL12].

**element: HighIncomeChildBenefitCharge**

**XML**



path	/MTR/SA100/HighIncomeChildBenefitCharge
cardinality	0..1
description	High income Child Benefit charge
id	[CBC1-2]

**validation rule:**

error code: 8310	description: If [CBC1-2] is present the following should be true: [CBC1] is present or [CBC2] is present
transactional message (en)	[CBC1-2] is present so the following should be true: [CBC1] is present or [CBC2] is present

**element: AmountReceived**

**XML**



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA100/HighIncomeChildBenefitCharge/AmountReceived
cardinality	0..1
description	Total amount of child benefit received for the year
id	[CBC1]

**element: NumberOfChildren**

**XML**



base	xsd:nonNegativeInteger
path	/MTR/SA100/HighIncomeChildBenefitCharge/NumberOfChildren
cardinality	0..1
description	Number of children for which child benefit received at the end of the year
maxInclusive	99
id	[CBC2]

**validation rule:**

error code: 8298	description: If [CBC2] is present and greater than 0, then [CBC1] must be present.
transactional message (en)	If [CBC2] is present and greater than 0, then [CBC1] must be present.

**element: RimSci**

**XML**



path	/MTR/SA100/RimSci
cardinality	0..1

description	
id	[SCI1-group]

## element: ServiceCompanyIncome

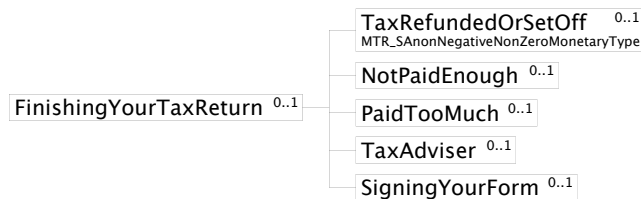
XML

ServiceCompanyIncome 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA100/RimSci/ServiceCompanyIncome
cardinality	0..1
description	Service Company Income
id	[SCI1]

## element: FinishingYourTaxReturn

XML



path	/MTR/SA100/FinishingYourTaxReturn
cardinality	0..1
description	Finishing your tax return
id	[FIN1-13 / FIN15-20 / FIN23-26]

## element: TaxRefundedOrSetOff

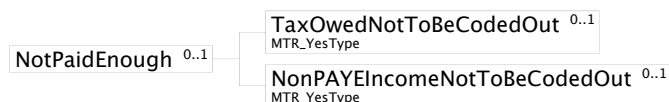
XML

TaxRefundedOrSetOff 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA100/FinishingYourTaxReturn/TaxRefundedOrSetOff
cardinality	0..1
description	Amount of refund (by your tax office or Benefits Agency)
id	[FIN1]

## element: NotPaidEnough

XML



path	/MTR/SA100/FinishingYourTaxReturn/NotPaidEnough
cardinality	0..1
description	Not paid enough
id	[FIN2-3]

## element: TaxOwedNotToBeCodedOut

XML

TaxOwedNotToBeCodedOut 0..1  
MTR\_YesType

base	MTR_YesType
------	-------------

path	/MTR/SA100/FinishingYourTaxReturn/NotPaidEnough/TaxOwedNotToBeCodedOut
cardinality	0..1
description	Tick Box – Do not want any unpaid tax collected through your PAYE coding
id	[FIN2]

## element: NonPAYEIncomeNotToBeCodedOut

XML

NonPAYEIncomeNotToBeCodedOut 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA100/FinishingYourTaxReturn/NotPaidEnough/NonPAYEIncomeNotToBeCodedOut
cardinality	0..1
description	Tick box [FIN3] if you do not want any tax you owe for non PAYE income collected through your tax code
id	[FIN3]

## element: PaidTooMuch

XML

PaidTooMuch 0..1

- PaymentDetails 0..1
- NoBankOrBuildingSocietyAccount 0..1  
MTR\_YesType

path	/MTR/SA100/FinishingYourTaxReturn/PaidTooMuch
cardinality	0..1
description	Paid too much
id	[FIN4–13]

## element: PaymentDetails

XML

PaymentDetails 0..1

- BankAccountDetails 0..1
- NomineeDetails 0..1

path	/MTR/SA100/FinishingYourTaxReturn/PaidTooMuch/PaymentDetails
cardinality	0..1

## element: BankAccountDetails

XML

BankAccountDetails 0..1

- BankOrBuildingSocietyName 1..1  
MTR\_SAnonEmptyStringType
- AccountHolderOrNomineeName 1..1  
MTR\_SAnonEmptyStringType
- BranchSortCode 1..1  
xsd:string
- AccountNumber 1..1  
xsd:string
- BuildingSocietyReferenceNumber 0..1  
MTR\_SAbuildingSocietyReferenceType

path	/MTR/SA100/FinishingYourTaxReturn/PaidTooMuch/PaymentDetails/BankAccountDetails
cardinality	0..1
description	bank account details
id	[FIN4–8]

## element: BankOrBuildingSocietyName

XML

BankOrBuildingSocietyName 1..1  
MTR\_SAnonEmptyStringType

base	<a href="#">MTR_SAnonEmptyStringType</a>
path	/MTR/SA100/FinishingYourTaxReturn/PaidTooMuch/PaymentDetails/BankAccountDetails/BankOrBuildingSocietyName
cardinality	1..1
description	Name of bank or building society
minLength	1
maxLength	28
id	[FIN4]

#### element: AccountHolderOrNomineeName

XML

AccountHolderOrNomineeName 1..1  
MTR\_SAnonEmptyStringType

base	<a href="#">MTR_SAnonEmptyStringType</a>
path	/MTR/SA100/FinishingYourTaxReturn/PaidTooMuch/PaymentDetails/BankAccountDetails/AccountHolderOrNomineeName
cardinality	1..1
description	Name of account holder (or nominee)
minLength	1
maxLength	28
id	[FIN5]

#### element: BranchSortCode

XML

BranchSortCode 1..1  
xsd:string

base	xsd:string
path	/MTR/SA100/FinishingYourTaxReturn/PaidTooMuch/PaymentDetails/BankAccountDetails/BranchSortCode
cardinality	1..1
description	Branch sort code
example	123456
length	6
pattern	[0-9]{6}
id	[FIN6]

#### element: AccountNumber

XML

AccountNumber 1..1  
xsd:string

base	xsd:string
path	/MTR/SA100/FinishingYourTaxReturn/PaidTooMuch/PaymentDetails/BankAccountDetails/AccountNumber
cardinality	1..1
description	Account number
example	12345678
length	8
pattern	[0-9]{8}
id	[FIN7]

## element: BuildingSocietyReferenceNumber

XML

BuildingSocietyReferenceNumber 0..1  
MTR\_SAbuildingSocietyReferenceType

base	MTR_SAbuildingSocietyReferenceType
path	/MTR/SA100/FinishingYourTaxReturn/PaidTooMuch/PaymentDetails/BankAccountDetails/BuildingSocietyReferenceNumber
cardinality	0..1
description	Building society reference
minLength	1
id	[FIN8]

## element: NomineeDetails

XML

NomineeDetails 0..1

- NomineeNameGiven 1..1  
MTR\_YesType
- NomineelsTaxAdviser 0..1  
MTR\_YesType
- NomineeAddress 1..1  
MTR\_SAAddressStructure

path	/MTR/SA100/FinishingYourTaxReturn/PaidTooMuch/PaymentDetails/NomineeDetails
cardinality	0..1
id	[FIN10–FIN13]

### validation rule:

error code: 6223	description: [FIN10] and [FIN12–FIN13] are present. [FIN5] must be present.
transactional message (en)	There are entries in [FIN10] and [FIN12–FIN13]. Please complete box [FIN5].

## element: NomineeNameGiven

XML

NomineeNameGiven 1..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA100/FinishingYourTaxReturn/PaidTooMuch/PaymentDetails/NomineeDetails/NomineeNameGiven
cardinality	1..1
description	Tick box – Repayment to your nominee by cheque
id	[FIN10]

## element: NomineelsTaxAdviser

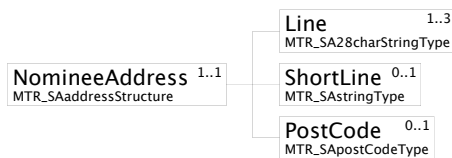
XML

NomineelsTaxAdviser 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA100/FinishingYourTaxReturn/PaidTooMuch/PaymentDetails/NomineeDetails/NomineelsTaxAdviser
cardinality	0..1
description	Tick box – Nominee is your agent
id	[FIN11]

## element: NomineeAddress

XML



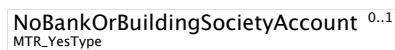
base	MTR_SAaddressStructure
path	/MTR/SA100/FinishingYourTaxReturn/PaidTooMuch/PaymentDetails/NomineeDetails/NomineeAddress
cardinality	1..1
description	Nominee address
id	[FIN12–FIN13]

### validation rule:

error code: 8253	description: If line 4 is present lines 1,2 & 3 must be present
transactional message (en)	Line 4 is completed, lines 1,2 & 3 must also be completed. Please check.

## element: NoBankOrBuildingSocietyAccount

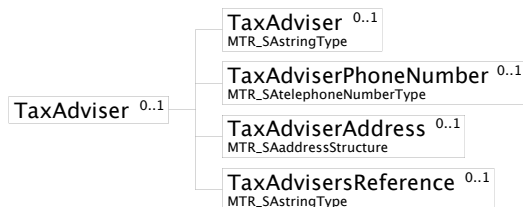
XML



base	MTR_YesType
path	/MTR/SA100/FinishingYourTaxReturn/PaidTooMuch/NoBankOrBuildingSocietyAccount
cardinality	0..1
description	Tick Box – If you do not have a bank or building society account
id	[FIN9]

## element: TaxAdviser

XML



path	/MTR/SA100/FinishingYourTaxReturn/TaxAdviser
cardinality	0..1
description	Tax adviser
id	[FIN15–18]

## element: TaxAdviser

XML



base	MTR_SAstringType
path	/MTR/SA100/FinishingYourTaxReturn/TaxAdviser/TaxAdviser
cardinality	0..1
description	your tax adviser
maxLength	56
id	[FIN15]



## element: TaxAdviserPhoneNumber

XML

**TaxAdviserPhoneNumber** 0..1  
MTR\_SAtelephoneNumberType

base	<a href="#">MTR_SAtelephoneNumberType</a>
path	/MTR/SA100/FinishingYourTaxReturn/TaxAdviser/TaxAdviserPhoneNumber
cardinality	0..1
description	Your agents telephone no
example	12345678
maxLength	20
id	[FIN16]

## element: TaxAdviserAddress

XML

**TaxAdviserAddress** 0..1  
MTR\_SAaddressStructure

- Line** 1..3  
MTR\_SA28charStringType
- ShortLine** 0..1  
MTR\_SAstringType
- PostCode** 0..1  
MTR\_SApostCodeType

base	<a href="#">MTR_SAaddressStructure</a>
path	/MTR/SA100/FinishingYourTaxReturn/TaxAdviser/TaxAdviserAddress
cardinality	0..1
description	Agent's address
id	[FIN17]

### validation rule:

error code: 8253	description: If line 4 is present lines 1,2 & 3 must be present
transactional message (en)	Line 4 is completed, lines 1,2 & 3 must also be completed. Please check.

## element: TaxAdvisersReference

XML

**TaxAdvisersReference** 0..1  
MTR\_SAstringType

base	<a href="#">MTR_SAstringType</a>
path	/MTR/SA100/FinishingYourTaxReturn/TaxAdviser/TaxAdvisersReference
cardinality	0..1
description	Agent's reference for you
maxLength	20
id	[FIN18]

## element: SigningYourForm

XML

**SigningYourForm** 0..1

- OtherInformationSpace** 0..1  
MTR\_SAnonEmptyStringType
- ProvisionalOrEstimatedFigures** 0..1  
MTR\_YesType
- CapacityOfPersonSigning** 0..1  
MTR\_SAstringType
- NameOfPersonSignedFor** 0..1  
MTR\_SAstringType
- NameOfPersonSigning** 0..1  
MTR\_SAstringType
- AddressOfPersonSigning** 0..1  
MTR\_SAaddressStructure

path	/MTR/SA100/FinishingYourTaxReturn/SigningYourForm
------	---

cardinality	0..1
description	Signing your form
id	[FIN19–20 / FIN23–26]

#### element: OtherInformationSpace

XML

OtherInformationSpace 0..1  
MTR\_SAnonEmptyStringType

base	MTR_SAnonEmptyStringType
path	/MTR/SA100/FinishingYourTaxReturn/SigningYourForm/OtherInformationSpace
cardinality	0..1
description	Additional information
minLength	1
maxLength	20480
id	[FIN19]

#### element: ProvisionalOrEstimatedFigures

XML

ProvisionalOrEstimatedFigures 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA100/FinishingYourTaxReturn/SigningYourForm/ProvisionalOrEstimatedFigures
cardinality	0..1
description	Tick Box –Tax return contains provisional figures
id	[FIN20]

#### element: CapacityOfPersonSigning

XML

CapacityOfPersonSigning 0..1  
MTR\_SAstringType

base	MTR_SAstringType
path	/MTR/SA100/FinishingYourTaxReturn/SigningYourForm/CapacityOfPersonSigning
cardinality	0..1
description	Capacity
maxLength	28
id	[FIN23]

#### element: NameOfPersonSignedFor

XML

NameOfPersonSignedFor 0..1  
MTR\_SAstringType

base	MTR_SAstringType
path	/MTR/SA100/FinishingYourTaxReturn/SigningYourForm/NameOfPersonSignedFor
cardinality	0..1
description	Name of person you are signing for
maxLength	28
id	[FIN24]

## element: NameOfPersonSigning

XML

NameOfPersonSigning 0..1  
MTR\_SAStrngType

base	MTR_SAStrngType
path	/MTR/SA100/FinishingYourTaxReturn/SigningYourForm/NameOfPersonSigning
cardinality	0..1
description	Your name
maxLength	28
id	[FIN25]

## element: AddressOfPersonSigning

XML

AddressOfPersonSigning 0..1  
MTR\_SAAddressStructure

Line 1..3  
MTR\_SA28charStringType

ShortLine 0..1  
MTR\_SAStrngType

PostCode 0..1  
MTR\_SAPostCodeType

base	MTR_SAAddressStructure
path	/MTR/SA100/FinishingYourTaxReturn/SigningYourForm/AddressOfPersonSigning
cardinality	0..1
description	Your address
id	[FIN26]

### validation rule:

error code: 8253	description: If line 4 is present lines 1,2 & 3 must be present
transactional message (en)	Line 4 is completed, lines 1,2 & 3 must also be completed. Please check.

## element: ChargeableEventGains

XML

ChargeableEventGains 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA100/ChargeableEventGains
cardinality	0..1
description	Pseudo box
id	[1A]

### validation rule:

error code: 6525	description: If Box1A present then boxes [AOI7], [AOI5], [AOI9] and [FOR44] must be absent
transactional message (en)	If Box1A present then boxes [AOI7], [AOI5], [AOI9] and [FOR44] must be absent.

## element: SA101

XML

SA101 0..1

- GiltEdgeSecuritiesInterest 0..1
- LifeInsuranceGains 0..1
- StockDistributionsAndLoansWrittenOff 0..1
- BusinessTaxedIncome 0..1
- SharesEmploymentCompensationsAndDeductions 0..1
- OtherTaxReliefs 0..1
- AgeRelatedMarriedCouplesAllowance 0..1
- OtherInformation 0..1

path	/MTR/SA101
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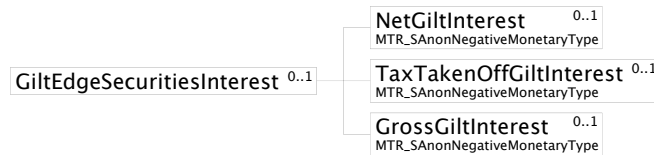
cardinality	0..1
description	Additional information
id	[SA101]

**validation rule:**

error code: 6225	description: If [ASE11] is present and greater than zero then [AIL21] must be present.
transactional message (en)	The amount in box [ASE11] is greater than zero. Please complete box [AIL21].

**element: GiltEdgeSecuritiesInterest**

**XML**



path	/MTR/SA101/GiltEdgeSecuritiesInterest
cardinality	0..1
description	Gilt edge securities interest (and accrued income charges)
id	[AOI1-3]

**element: NetGiltInterest**

**XML**



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA101/GiltEdgeSecuritiesInterest/NetGiltInterest
cardinality	0..1
description	Other income from UK savings (after tax taken off)
id	[AOI1]

**element: TaxTakenOffGiltInterest**

**XML**



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA101/GiltEdgeSecuritiesInterest/TaxTakenOffGiltInterest
cardinality	0..1
description	Other income from UK savings (tax taken off)
id	[AOI2]

**element: GrossGiltInterest**

**XML**



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA101/GiltEdgeSecuritiesInterest/GrossGiltInterest
cardinality	0..1
description	Other income from UK savings (Gross)
id	[AOI3]

element: **LifeInsuranceGains**

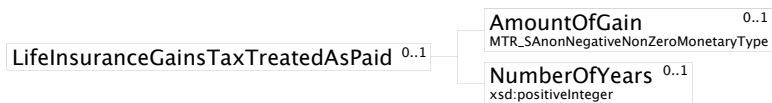
XML



path	/MTR/SA101/LifeInsuranceGains
cardinality	0..1
description	Life insurance gains
id	[AOI4-11]

element: **LifeInsuranceGainsTaxTreatedAsPaid**

XML



path	/MTR/SA101/LifeInsuranceGains/LifeInsuranceGainsTaxTreatedAsPaid
cardinality	0..1
description	Life insurance gains – insurance policies on which tax is treated as paid (amount of gain)
id	[AOI4-5]

element: **AmountOfGain**

XML



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA101/LifeInsuranceGains/LifeInsuranceGainsTaxTreatedAsPaid/AmountOfGain
cardinality	0..1
description	Gains on UK life insurance policies on which tax is treated as paid (amount of gain)
id	[AOI4]

element: **NumberOfYears**

XML



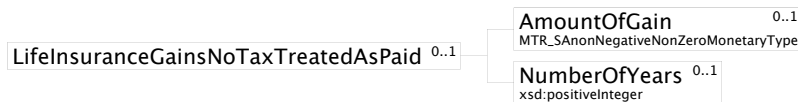
base	xsd:positiveInteger
path	/MTR/SA101/LifeInsuranceGains/LifeInsuranceGainsTaxTreatedAsPaid/NumberOfYears
cardinality	0..1
description	Gains on UK life insurance policies on which tax is treated as paid (number of years)
minInclusive	1
maxInclusive	99
id	[AOI5]

validation rule:

error code: 6250	description: If number of years is present the following should be true: [AOI4]
transactional message (en)	Number of years entered in box [AOI5], but no gain in box [AOI4]. Please check.

element: **LifeInsuranceGainsNoTaxTreatedAsPaid**

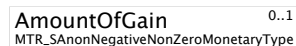
XML



path	/MTR/SA101/LifeInsuranceGains/LifeInsuranceGainsNoTaxTreatedAsPaid
cardinality	0..1
description	Life insurance gains – UK annuities and friendly societies where no tax paid ( amount of gain)
id	[AOI6–7]

element: **AmountOfGain**

XML



base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA101/LifeInsuranceGains/LifeInsuranceGainsNoTaxTreatedAsPaid/AmountOfGain
cardinality	0..1
description	Gains on UK annuities and friendly societies where no tax paid ( amount of gain)
id	[AOI6]

element: **NumberOfYears**

XML



base	xsd:positiveInteger
path	/MTR/SA101/LifeInsuranceGains/LifeInsuranceGainsNoTaxTreatedAsPaid/NumberOfYears
cardinality	0..1
description	Gains on UK annuities and friendly societies where no tax paid (number of years)
minInclusive	1
maxInclusive	99
id	[AOI7]

validation rule:

error code: 6256	description: If number of years is present the following should be true: [AOI6]
transactional message (en)	Number of years entered in box [AOI7] but no gain in box [AOI6]. Please check.

element: **LifeInsuranceGainsFromVoidedISAs**

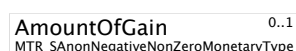
XML



path	/MTR/SA101/LifeInsuranceGains/LifeInsuranceGainsFromVoidedISAs
cardinality	0..1
description	Life insurance gains – UK annuities and friendly societies where no tax paid ( amount of gain)
id	[AOI8–9]

element: **AmountOfGain**

XML



base	MTR_SAnonNegativeNonZeroMonetaryType
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path	/MTR/SA101/LifeInsuranceGains/LifeInsuranceGainsFromVoidedISAs/AmountOfGain
cardinality	0..1
description	Gains on life insurance policies in ISAs made void (amount of gain)
id	[AOI8]

## element: NumberOfYears

XML

NumberOfYears 0..1  
xsd:positiveInteger

base	xsd:positiveInteger
path	/MTR/SA101/LifeInsuranceGains/LifeInsuranceGainsFromVoidedISAs/NumberOfYears
cardinality	0..1
description	Gains on life insurance policies in ISAs made void (no of years)
minInclusive	1
maxInclusive	99
id	[AOI9]

### validation rule:

error code: 6316	description: If number of years is present the following should be true: [AOI8]
transactional message (en)	Number of years entered in box [AOI9] but no gain in box [AOI8]. Please check.

## element: TaxTakenOffGainsFromVoidedISAs

XML

TaxTakenOffGainsFromVoidedISAs 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA101/LifeInsuranceGains/TaxTakenOffGainsFromVoidedISAs
cardinality	0..1
description	Gains on life insurance policies in ISAs made void (tax taken off)
id	[AOI10]

## element: DeficiencyRelief

XML

DeficiencyRelief 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA101/LifeInsuranceGains/DeficiencyRelief
cardinality	0..1
description	Corresponding deficiency relief
id	[AOI11]

## element: StockDistributionsAndLoansWrittenOff

XML

StockDistributionsAndLoansWrittenOff 0..1

- StockDividends 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType
- NonQualifyingDistributionsAndLoansWrittenOff 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

path	/MTR/SA101/StockDistributionsAndLoansWrittenOff
cardinality	0..1
description	Stock dividends, non-qualifying distributions and loans written off
id	[AOI12-13]

element: **StockDividends**

XML

StockDividends 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA101/StockDistributionsAndLoansWrittenOff/StockDividends
cardinality	0..1
description	Stock dividends from UK companies
id	[AOI12]

element: **NonQualifyingDistributionsAndLoansWrittenOff**

XML

NonQualifyingDistributionsAndLoansWrittenOff 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA101/StockDistributionsAndLoansWrittenOff/NonQualifyingDistributionsAndLoansWrittenOff
cardinality	0..1
description	Non-qualifying distributions and loans written off plus notional tax
id	[AOI13]

element: **BusinessTaxedIncome**

XML

BusinessTaxedIncome 0..1

- PostCessationOrOtherBusinessReceipts 1..1  
MTR\_SAnonNegativeNonZeroMonetaryType
- TaxYearIncomeToBeTaxed 1..1  
MTR\_SAtaxYearType

path	/MTR/SA101/BusinessTaxedIncome
cardinality	0..1
description	Business receipts taxed as income of an earlier year
id	[AOI14–5]

element: **PostCessationOrOtherBusinessReceipts**

XML

PostCessationOrOtherBusinessReceipts 1..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA101/BusinessTaxedIncome/PostCessationOrOtherBusinessReceipts
cardinality	1..1
description	Post cessation or other business receipts
id	[AOI14]

element: **TaxYearIncomeToBeTaxed**

XML

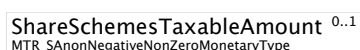
TaxYearIncomeToBeTaxed 1..1  
MTR\_SAtaxYearType

base	<a href="#">MTR_SAtaxYearType</a>
path	/MTR/SA101/BusinessTaxedIncome/TaxYearIncomeToBeTaxed
cardinality	1..1
description	Tax year income to be taxed
id	[AOI15]

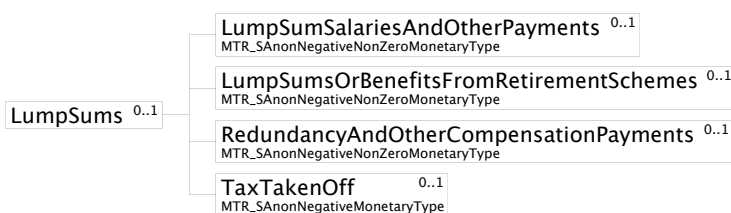




path	/MTR/SA101/SharesEmploymentCompensationsAndDeductions
cardinality	0..1
description	Share schemes and employment lump sums, compensation and deductions
id	[ASE1–15]



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA101/SharesEmploymentCompensationsAndDeductions/ShareSchemesTaxableAmount
cardinality	0..1
description	Total taxable amount (share options)
id	[ASE1]



path	/MTR/SA101/SharesEmploymentCompensationsAndDeductions/LumpSums
cardinality	0..1
description	Lump sums
id	[ASE3–6]



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
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path	/MTR/SA101/SharesEmploymentCompensationsAndDeductions/LumpSums/LumpSumSalariesAndOtherPayments
cardinality	0..1
description	Lump sum salaries and other payments
id	[ASE3]

## element: LumpSumsOrBenefitsFromRetirementSchemes

XML

LumpSumsOrBenefitsFromRetirementSchemes 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA101/SharesEmploymentCompensationsAndDeductions/LumpSums/LumpSumsOrBenefitsFromRetirementSchemes
cardinality	0..1
description	Contributions to unapproved retirement benefit schemes
id	[ASE4]

## element: RedundancyAndOtherCompensationPayments

XML

RedundancyAndOtherCompensationPayments 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA101/SharesEmploymentCompensationsAndDeductions/LumpSums/RedundancyAndOtherCompensationPayments
cardinality	0..1
description	Redundancy and other lump sum and compensation payments
id	[ASE5]

## element: TaxTakenOff

XML

TaxTakenOff 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA101/SharesEmploymentCompensationsAndDeductions/LumpSums/TaxTakenOff
cardinality	0..1
description	Tax taken off
id	[ASE6]

## element: TaxTakenOffLumpSumsLeftBlank

XML

TaxTakenOffLumpSumsLeftBlank 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA101/SharesEmploymentCompensationsAndDeductions/TaxTakenOffLumpSumsLeftBlank
cardinality	0..1
description	Tick box – where [ASE6] is blank because tax on lump sum is in box [EMP2]
id	[ASE7]

### validation rule:

error code: 6358	description: [ASE7] must be absent if there is an entry greater than zero in box [ASE6]
transactional message (en)	Box [ASE7] must be absent if there is an entry greater than zero in box [ASE6]
error code: 6357	description: If [ASE7] is present [EMP2] must be greater than zero

transactional message (en)	There is an entry in box [ASE7]. There must be an entry greater than zero in box [EMP2]. Please check.
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## element: RetirementAndOtherExemptions

XML

RetirementAndOtherExemptions 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA101/SharesEmploymentCompensationsAndDeductions/RetirementAndOtherExemptions
cardinality	0..1
description	Retirement and other exemptions
id	[ASE8]

## element: CompensationAndLumpSumExemption

XML

CompensationAndLumpSumExemption 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA101/SharesEmploymentCompensationsAndDeductions/CompensationAndLumpSumExemption
cardinality	0..1
description	compensation and lump sum £30,000 exemption
id	[ASE9]

### validation rule:

error code: 6257	description: [ASE9] should not exceed [£30,000]
transactional message (en)	The amount in box [ASE9] exceeds the maximum relief allowable of [£30,000]. Please check.

## element: DisabilityAndForeignServiceDeduction

XML

DisabilityAndForeignServiceDeduction 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA101/SharesEmploymentCompensationsAndDeductions/DisabilityAndForeignServiceDeduction
cardinality	0..1
description	Disability and foreign service deduction
id	[ASE10]

## element: SeafarersEarningsDeduction

XML

SeafarersEarningsDeduction 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA101/SharesEmploymentCompensationsAndDeductions/SeafarersEarningsDeduction
cardinality	0..1
description	Deduction from Seafarers Earnings
id	[ASE11]

### validation rule:

error code: 6526	description: If there is an entry in [ASE11] it must not exceed by more than £1 the total of boxes( [MOR38] + [EMP1] + [EMP3] + [EMP9] + [EMP10] + [EMP11] + [EMP12] + [EMP13] + [EMP14] + [EMP15] + [EMP16] + [ASE3] + [ASE4] + [ASE5]) less ( [ASE12] + [EMP19] + [EMP18] + [EMP20] + [EMP17])
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transactional message (en)	The entry in box [ASE11] exceeds the total of boxes ( [MOR38] + [EMP1] + [EMP3] + [EMP9] + [EMP10] + [EMP11] + [EMP12] + [EMP13] + [EMP14] + [EMP15] + [EMP16] + [ASE3] + [ASE4] + [ASE5]) less ( [ASE12] + [EMP19] + [EMP18] + [EMP20] + [EMP17]). Please check.
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## element: NonUKTaxableForeignEarnings

XML

NonUKTaxableForeignEarnings<sup>0..1</sup>  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA101/SharesEmploymentCompensationsAndDeductions/NonUKTaxableForeignEarnings
cardinality	0..1
description	Foreign earnings not taxable in the UK
id	[ASE12]

### validation rule:

error code: 6429	description: If there is an entry in [ASE12] it must not exceed by more than £1 the total of boxes [MOR38] + [EMP1] + [EMP3] + [EMP9] + [EMP10] + [EMP11] + [EMP12] + [EMP13] + [EMP14] + [EMP15] + [EMP16] + [ASE3] + [ASE4] + [ASE5] (error 429)
transactional message (en)	The entry in box [ASE12] exceeds the total of boxes [MOR38] + [EMP1] + [EMP3] + [EMP9] + [EMP10] + [EMP11] + [EMP12] + [EMP13] + [EMP14] + [EMP15] + [EMP16] + [ASE3] + [ASE4] + [ASE5]. Please check.

## element: ForeignTaxNoForeignTaxCreditReliefClaim

XML

ForeignTaxNoForeignTaxCreditReliefClaim<sup>0..1</sup>  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA101/SharesEmploymentCompensationsAndDeductions/ForeignTaxNoForeignTaxCreditReliefClaim
cardinality	0..1
description	Total foreign tax for which tax credit relief not claimed
id	[ASE13]

### validation rule:

error code: 6527	description: If there is an entry in box [ASE13] it must not exceed by more than £1 the total of ( [MOR38] + [EMP1] + [EMP3] + [EMP9] + [EMP10] + [EMP11] + [EMP12] + [EMP13] + [EMP14] + [EMP15] + [EMP16] + [ASE3] + [ASE4] + [ASE5] ) less ( [ASE12] + [EMP17] + [EMP18] + [EMP19] + [EMP20] + [ASE11]). If the sum is negative treat as zero.(error 431)
transactional message (en)	The entry in box [ASE13] exceeds the total of boxes ( [MOR38] + [EMP1] + [EMP3] + [EMP9] + [EMP10] + [EMP11] + [EMP12] + [EMP13] + [EMP14] + [EMP15] + [EMP16] + [ASE3] + [ASE4] + [ASE5] ) less ( [ASE12] + [EMP17] + [EMP18] + [EMP19] + [EMP20] + [ASE11]). Please check. If the sum is negative please treat as zero.

## element: OverseasPensionExemptEmployerContributions

XML

OverseasPensionExemptEmployerContributions<sup>0..1</sup>  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA101/SharesEmploymentCompensationsAndDeductions/OverseasPensionExemptEmployerContributions
cardinality	0..1
description	Exempt employer's contributions to an overseas pension scheme
id	[ASE14]

## element: UKpatentRoyaltyPaymentsMade

XML

UKpatentRoyaltyPaymentsMade<sup>0..1</sup>  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA101/SharesEmploymentCompensationsAndDeductions/UKpatentRoyaltyPaymentsMade
cardinality	0..1
description	UK patent royalty payments made
id	[ASE15]

## element: OtherTaxReliefs

XML



path	/MTR/SA101/OtherTaxReliefs
cardinality	0..1
description	Other tax reliefs
id	[AOR1-10]

## element: VentureCapitalTrustShareSubscriptions

XML



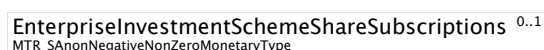
base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA101/OtherTaxReliefs/VentureCapitalTrustShareSubscriptions
cardinality	0..1
description	Subscriptions for Venture Capital Trust shares
id	[AOR1]

### validation rule:

error code: 6280	description: venture capital trust share subscriptions is valid if and only if this does not exceed [£200,000]
transactional message (en)	The amount in box [AOR1] exceeds the maximum relief allowable of [£200,000]. Please check.

## element: EnterpriseInvestmentSchemeShareSubscriptions

XML



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA101/OtherTaxReliefs/EnterpriseInvestmentSchemeShareSubscriptions
cardinality	0..1
description	Subscriptions under the Enterprise Investment Scheme
id	[AOR2]

## validation rule:

error code: 6268	description: [AOR2] should not exceed [£1,000,000]
transactional message (en)	The amount in box [AOR2] exceeds the maximum relief allowable of [£1,000,000]. Please check.

element: **CommunityInvestmentTrustRelief**

XML

CommunityInvestmentTrustRelief 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA101/OtherTaxReliefs/CommunityInvestmentTrustRelief
cardinality	0..1
description	Community Investment Tax relief
id	[AOR3]

element: **AnnuitiesAndAnnualPayments**

XML

AnnuitiesAndAnnualPayments 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA101/OtherTaxReliefs/AnnuitiesAndAnnualPayments
cardinality	0..1
description	Trade annuities and patent royalties
id	[AOR4]

element: **QualifyingLoanInterest**

XML

QualifyingLoanInterest 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA101/OtherTaxReliefs/QualifyingLoanInterest
cardinality	0..1
description	Interest and alternative finance payments on other qualifying loans
id	[AOR5]

element: **PostCessationAndOtherLosses**

XML

PostCessationAndOtherLosses 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA101/OtherTaxReliefs/PostCessationAndOtherLosses
cardinality	0..1
description	Post cessation expenses etc.
id	[AOR6]

element: **MaintenanceOrAlimonyPayments**

XML

MaintenanceOrAlimonyPayments 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA101/OtherTaxReliefs/MaintenanceOrAlimonyPayments

cardinality	0..1
description	Alimony or maintenance payments you have made (new rules)
id	[AOR7]

**validation rule:**

error code: 6409	description: [AOR7] should not exceed [£3,040].
transactional message (en)	The amount in box [AOR7] exceeds the upper limit for relief of [£3,040]. Please check.

**element: TradeUnionEtcDeathBenefitPayments**

**XML**

TradeUnionEtcDeathBenefitPayments 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA101/OtherTaxReliefs/TradeUnionEtcDeathBenefitPayments
cardinality	0..1
description	Payments to a Trade union or friendly society for death benefits
id	[AOR8]

**validation rule:**

error code: 6022	description: Must not exceed [£100]
transactional message (en)	The amount in box [AOR8] exceeds [£100]. Please check.

**element: BonusSecurityRedemptionDistributionRelief**

**XML**

BonusSecurityRedemptionDistributionRelief 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA101/OtherTaxReliefs/BonusSecurityRedemptionDistributionRelief
cardinality	0..1
description	Relief on redemption of bonus shares etc.
id	[AOR9]

**element: SeedEnterpriseInvestmentSchemeAmount**

**XML**

SeedEnterpriseInvestmentSchemeAmount 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

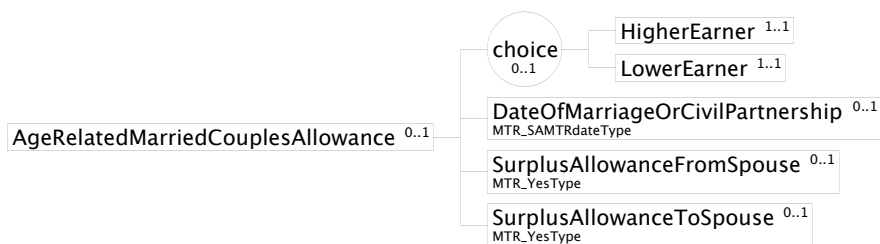
base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA101/OtherTaxReliefs/SeedEnterpriseInvestmentSchemeAmount
cardinality	0..1
description	Subscriptions for shares under the Seed Enterprise Investment Scheme
id	[AOR10]

**validation rule:**

error code: 8291	description: [AOR10] is valid only if this does not exceed [£100,000].
transactional message (en)	The amount in box [AOR10] exceeds the maximum relief allowable of [£100,000]. Please check.

## element: AgeRelatedMarriedCouplesAllowance

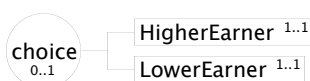
XML



path	/MTR/SA101/AgeRelatedMarriedCouplesAllowance
cardinality	0..1
description	Age related married couple's allowance
id	[MCA1-11]

## choice:

XML



path	/MTR/SA101/AgeRelatedMarriedCouplesAllowance
cardinality	0..1

## element: HigherEarner

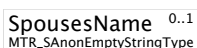
XML



path	/MTR/SA101/AgeRelatedMarriedCouplesAllowance/HigherEarner
cardinality	1..1
description	Higher earner
id	[MCA1-5]

## element: SpousesName

XML



base	<a href="#">MTR_SAnonEmptyStringType</a>
path	/MTR/SA101/AgeRelatedMarriedCouplesAllowance/HigherEarner/SpousesName
cardinality	0..1
description	Married couple's allowance spouse or civil partner's name
minLength	1
maxLength	28
id	[MCA1]

### validation rule:

error code: 6064	description: If [MCA1] present then at least one of [MCA2], [MCA5] or [YPD1] must be present with a date before 6th April 1935
transactional message (en)	There is an entry in box [MCA1]. An entry must be present in at least one of boxes [MCA2], [MCA5] or [YPD1] with a date before 6th April 1935. Please check.



## element: SpousesDateOfBirth

XML

SpousesDateOfBirth 0..1  
MTR\_SAMTRdateType

base	MTR_SAMTRdateType
path	/MTR/SA101/AgeRelatedMarriedCouplesAllowance/HigherEarner/SpousesDateOfBirth
cardinality	0..1
description	Married couple's allowance spouses or civil partner's date of birth if before 6 April 1935
id	[MCA2]

### validation rule:

error code: 6102	description: If present must be before 6 April 1935.
transactional message (en)	If present date of birth must be before 6 April 1935.

## element: HalfMinimumAllowanceTransferToOther

XML

HalfMinimumAllowanceTransferToOther 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA101/AgeRelatedMarriedCouplesAllowance/HigherEarner/HalfMinimumAllowanceTransferToOther
cardinality	0..1
description	Married couple's allowance half allowance to wife, husband or civil partner
id	[MCA3]

### validation rule:

error code: 6286	description: If present, [MCA1] must be present.
transactional message (en)	Box [MCA3] completed. Please enter spouse/civil partner's name in box [MCA1].

## element: AllMinimumAllowanceTransferToOther

XML

AllMinimumAllowanceTransferToOther 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA101/AgeRelatedMarriedCouplesAllowance/HigherEarner/AllMinimumAllowanceTransferToOther
cardinality	0..1
description	Married couple's allowance all allowance to wife, husband or civil partner
id	[MCA4]

### validation rule:

error code: 6418	description: If present, [MCA1] must be present.
transactional message (en)	Box [MCA4] completed. Please enter spouse/civil partner's name in box [MCA1].
error code: 6419	description: If present, [MCA3] must be absent
transactional message (en)	Box [MCA3] completed, you cannot complete box [MCA4]. Please amend box [MCA3] or [MCA4].

## element: PreviousSpousesDateOfBirth

XML

PreviousSpousesDateOfBirth 0..1  
MTR\_SAMTRdateType

base	MTR_SAMTRdateType
path	/MTR/SA101/AgeRelatedMarriedCouplesAllowance/HigherEarner/PreviousSpousesDateOfBirth
cardinality	0..1

description	Date of birth of former spouse or civil partner
id	[MCA5]

## element: LowerEarner

XML



path	/MTR/SA101/AgeRelatedMarriedCouplesAllowance/LowerEarner
cardinality	1..1
description	Lower earner
id	[MCA6–8]

## element: HalfMinimumAllowanceTransferToYou

XML



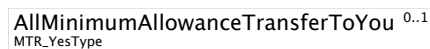
base	<a href="#">MTR_YesType</a>
path	/MTR/SA101/AgeRelatedMarriedCouplesAllowance/LowerEarner/HalfMinimumAllowanceTransferToYou
cardinality	0..1
description	Married couple's allowance half allowance to you
id	[MCA6]

### validation rule:

error code: 8213	description: If [MCA6] is present, [MCA8] must be present
transactional message (en)	Box [MCA6] completed. Please enter spouse/civil partner's name in box [MCA8].

## element: AllMinimumAllowanceTransferToYou

XML



base	<a href="#">MTR_YesType</a>
path	/MTR/SA101/AgeRelatedMarriedCouplesAllowance/LowerEarner/AllMinimumAllowanceTransferToYou
cardinality	0..1
description	Married couple's allowance all allowance to you
id	[MCA7]

### validation rule:

error code: 6499	description: If present, [MCA6] must be absent. If [MCA1] present [MCA7] must be absent
transactional message (en)	Box [MCA1] or [MCA6] completed, you cannot complete box [MCA7]. Please amend the incorrect box entry.
error code: 8214	description: If [MCA7] is present, [MCA8] must be present
transactional message (en)	Box [MCA7] completed. Please enter spouse/civil partner's name in box [MCA8].

## element: SpousesName

XML



base	<a href="#">MTR_SAnonEmptyStringType</a>
path	/MTR/SA101/AgeRelatedMarriedCouplesAllowance/LowerEarner/SpousesName

cardinality	0..1
description	Spouse or civil partner's full name
minLength	1
maxLength	28
id	[MCA8]

**validation rule:**

error code: 6777	description: If [MCA8] is present, one of [MCA6] or [MCA7] must be Y
transactional message (en)	Spouse/civil partner's name entered in box [MCA8]. Please complete box [MCA6] or [MCA7].

**element: DateOfMarriageOrCivilPartnership**

**XML**

DateOfMarriageOrCivilPartnership 0..1  
MTR\_SAMTRdateType

base	MTR_SAMTRdateType
path	/MTR/SA101/AgeRelatedMarriedCouplesAllowance/DateOfMarriageOrCivilPartnership
cardinality	0..1
description	Married couple's allowance date of marriage or formation of civil partnership
id	[MCA9]

**validation rule:**

error code: 6414	description: Must be a date in the return year.
transactional message (en)	Must be a date between 6 April and 5 April of the year of the return. Please amend the entry.
error code: 6545	description: If present either [MCA1] or [MCA8] must be present.
transactional message (en)	Box [MCA9] completed, an entry is required in box either [MCA1] or [MCA8].

**element: SurplusAllowanceFromSpouse**

**XML**

SurplusAllowanceFromSpouse 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA101/AgeRelatedMarriedCouplesAllowance/SurplusAllowanceFromSpouse
cardinality	0..1
description	Tick if you want to have your spouse's or civil partner's unused allowances
id	[MCA10]

**validation rule:**

error code: 6529	description: [CAL13] must be present if [MCA10] is present
transactional message (en)	Box [CAL13] must be completed if box [MCA10] completed. Please check.

**element: SurplusAllowanceToSpouse**

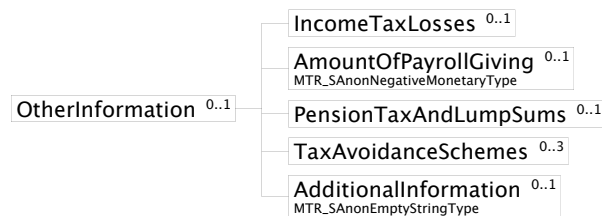
**XML**

SurplusAllowanceToSpouse 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA101/AgeRelatedMarriedCouplesAllowance/SurplusAllowanceToSpouse
cardinality	0..1
description	Tick if you want your spouse or civil partner to have your unused allowances
id	[MCA11]

**validation rule:**

error code: 6303	description: If [MCA11] is present [CAL13] must be absent
transactional message (en)	Box [MCA11] completed. You cannot complete box [CAL13]. Please check.



path	/MTR/SA101/OtherInformation
cardinality	0..1
description	Other Information
id	[AIL1–19]



path	/MTR/SA101/OtherInformation/IncomeTaxLosses
cardinality	0..1
description	Income tax losses
id	[AIL1–5]



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA101/OtherInformation/IncomeTaxLosses/EarlierYearsIncomeTaxLosses
cardinality	0..1
description	Loss brought forward used in return year
id	[AIL1]



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA101/OtherInformation/IncomeTaxLosses/UnusedIncomeTaxLossesCarriedForward
cardinality	0..1
description	Loss sustained in return year and carried forward
id	[AIL2]



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA101/OtherInformation/IncomeTaxLosses/NextYearsTradingAndCapitalLossesRelief
cardinality	0..1
description	Relief now for 2008/9 trading
id	[AIL3]

## element: NextYearsUncappedLossRelief

XML

NextYearsUncappedLossRelief 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA101/OtherInformation/IncomeTaxLosses/NextYearsUncappedLossRelief
cardinality	0..1
description	Next year's uncapped loss relief
id	[AIL4]

### validation rule:

error code: 8299	description: [AIL4] is valid only if this does not exceed [AIL3].
transactional message (en)	[AIL4] is valid only if this does not exceed [AIL3].

## element: YearForWhichReliefClaimed

XML

YearForWhichReliefClaimed 0..1  
MTR\_SAtaxYearType

base	<a href="#">MTR_SAtaxYearType</a>
path	/MTR/SA101/OtherInformation/IncomeTaxLosses/YearForWhichReliefClaimed
cardinality	0..1
description	Year for which you are claiming relief in box 3
id	[AIL5]

### validation rule:

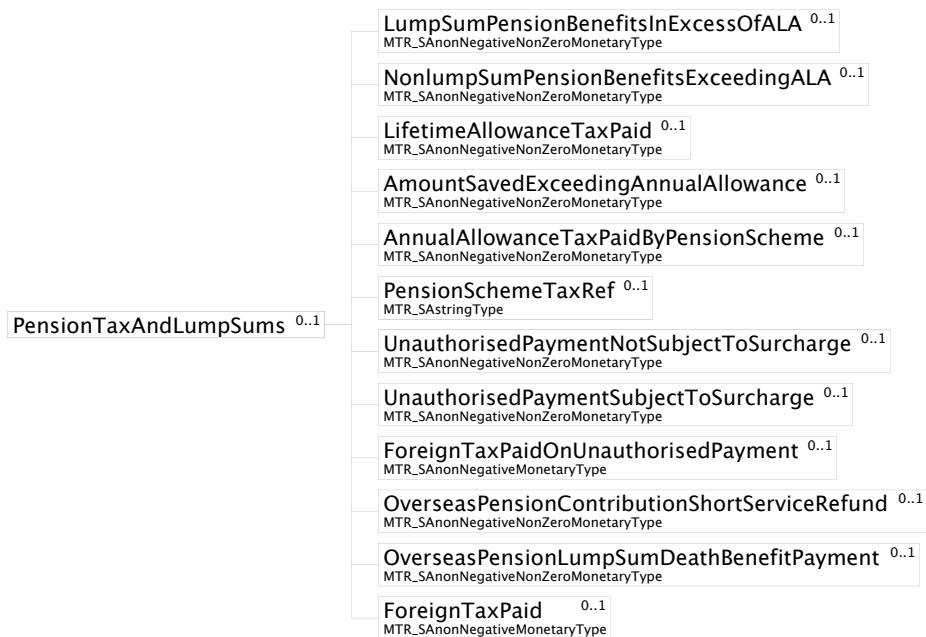
error code: 6227	description: Must be a valid pair of consecutive years in the format YYYY YY
transactional message (en)	The entry must be a valid pair of consecutive years in the format YYYY YY. Please check.
error code: 6551	description: If year for which relief claimed is present the following should be true: [AIL3]
transactional message (en)	There is an entry in box [AIL5], an entry must be present in [AIL3]. Please check.

## element: AmountOfPayrollGiving

XML

AmountOfPayrollGiving 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA101/OtherInformation/AmountOfPayrollGiving
cardinality	0..1
description	Amount of payroll giving
id	[AIL6]



path	/MTR/SA101/OtherInformation/PensionTaxAndLumpSums
cardinality	0..1
description	Pensiontax charges and taxable lump sums
id	[AIL7-18]

LumpSumPensionBenefitsInExcessOfALA 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA101/OtherInformation/PensionTaxAndLumpSums/LumpSumPensionBenefitsInExcessOfALA
cardinality	0..1
description	Pension benefits in excess of Available Allowance taken as a lump sum
id	[AIL7]

NonlumpSumPensionBenefitsExceedingALA 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA101/OtherInformation/PensionTaxAndLumpSums/NonlumpSumPensionBenefitsExceedingALA
cardinality	0..1
description	Pension benefits in excess of Available Lifetime Allowance not taken as a lump sum
id	[AIL8]

LifetimeAllowanceTaxPaid 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA101/OtherInformation/PensionTaxAndLumpSums/LifetimeAllowanceTaxPaid

cardinality	0..1
description	Lifetime Allowance tax paid by your pension scheme
id	[AIL9]

#### element: AmountSavedExceedingAnnualAllowance

XML

AmountSavedExceedingAnnualAllowance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA101/OtherInformation/PensionTaxAndLumpSums/AmountSavedExceedingAnnualAllowance
cardinality	0..1
description	Amount saved towards pension in excess of the Annual Allowance
id	[AIL10]

#### element: AnnualAllowanceTaxPaidByPensionScheme

XML

AnnualAllowanceTaxPaidByPensionScheme 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA101/OtherInformation/PensionTaxAndLumpSums/AnnualAllowanceTaxPaidByPensionScheme
cardinality	0..1
description	Annual Allowance tax paid by pension scheme
id	[AIL11]

#### validation rule:

error code: 8254	description: [AIL11] is valid if and only if this is less than [AIL10]
transactional message (en)	The amount in box [AIL11] must be less than [AIL10]. Please check.

#### element: PensionSchemeTaxRef

XML

PensionSchemeTaxRef 0..1  
MTR\_SAstringType

base	MTR_SAstringType
path	/MTR/SA101/OtherInformation/PensionTaxAndLumpSums/PensionSchemeTaxRef
cardinality	0..1
description	Pension scheme tax reference
example	ASDF123zz7
maxLength	10
pattern	[A-Za-z0-9]{1,10}
id	[AIL12]

#### element: UnauthorisedPaymentNotSubjectToSurcharge

XML

UnauthorisedPaymentNotSubjectToSurcharge 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA101/OtherInformation/PensionTaxAndLumpSums/UnauthorisedPaymentNotSubjectToSurcharge
cardinality	0..1
description	Amount of unauthorised payment not subject to Surcharge

id	[AIL13]
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## element: UnauthorisedPaymentSubjectToSurcharge

XML

UnauthorisedPaymentSubjectToSurcharge 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA101/OtherInformation/PensionTaxAndLumpSums/UnauthorisedPaymentSubjectToSurcharge
cardinality	0..1
description	Amount of unauthorised payment subject to Surcharge
id	[AIL14]

## element: ForeignTaxPaidOnUnauthorisedPayment

XML

ForeignTaxPaidOnUnauthorisedPayment 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA101/OtherInformation/PensionTaxAndLumpSums/ForeignTaxPaidOnUnauthorisedPayment
cardinality	0..1
description	Foreign tax paid on an unauthorised payment
id	[AIL15]

## element: OverseasPensionContributionShortServiceRefund

XML

OverseasPensionContributionShortServiceRefund 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA101/OtherInformation/PensionTaxAndLumpSums/OverseasPensionContributionShortServiceRefund
cardinality	0..1
description	Taxable short service refund from overseas pension
id	[AIL16]

## element: OverseasPensionLumpSumDeathBenefitPayment

XML

OverseasPensionLumpSumDeathBenefitPayment 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA101/OtherInformation/PensionTaxAndLumpSums/OverseasPensionLumpSumDeathBenefitPayment
cardinality	0..1
description	Taxable lump sum death benefit from overseas pension scheme
id	[AIL17]

## element: ForeignTaxPaid

XML

ForeignTaxPaid 0..1  
MTR\_SAnonNegativeMonetaryType

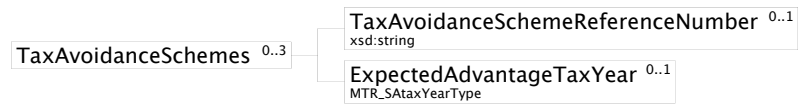
base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA101/OtherInformation/PensionTaxAndLumpSums/ForeignTaxPaid



cardinality	0..1
description	Foreign tax paid
id	[AIL18]

## element: TaxAvoidanceSchemes

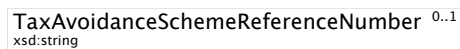
XML



path	/MTR/SA101/OtherInformation/TaxAvoidanceSchemes
cardinality	0..3
description	Tax avoidance schemes
id	[AIL19-20]

## element: TaxAvoidanceSchemeReferenceNumber

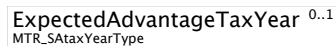
XML



base	xsd:string
path	/MTR/SA101/OtherInformation/TaxAvoidanceSchemes/TaxAvoidanceSchemeReferenceNumber
cardinality	0..1
description	Tax Avoidance Schemes – reference number
example	12345678
pattern	[0-9]{8}
id	[AIL19]

## element: ExpectedAdvantageTaxYear

XML



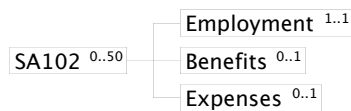
base	<a href="#">MTR_SAtaxYearType</a>
path	/MTR/SA101/OtherInformation/TaxAvoidanceSchemes/ExpectedAdvantageTaxYear
cardinality	0..1
description	Tax Avoidance Schemes – tax year expected advantage arises
id	[AIL20]

## element: AdditionalInformation

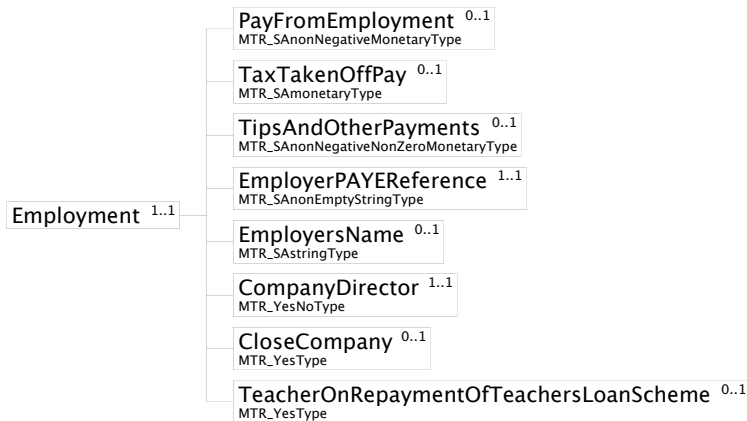
XML



base	<a href="#">MTR_SAnonEmptyStringType</a>
path	/MTR/SA101/OtherInformation/AdditionalInformation
cardinality	0..1
description	Additional Information
minLength	1
maxLength	20480
id	[AIL21]



path	/MTR/SA102
cardinality	0..50
description	Employment
id	[SA102]



path	/MTR/SA102/Employment
cardinality	1..1
description	Employment
id	[EMP1–8]



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA102/Employment/PayFromEmployment
cardinality	0..1
description	Payments from P60
id	[EMP1]



base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA102/Employment/TaxTakenOffPay
cardinality	0..1
description	Tax Taken off
id	[EMP2]

## validation rule:

error code: 6504	description: May be negative if more than one set employment pages present. Must not be negative if only one employment page present.
------------------	---

transactional message (en)	This box must not be negative because there is only one employment page present..
----------------------------	---

## element: TipsAndOtherPayments

XML

TipsAndOtherPayments 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA102/Employment/TipsAndOtherPayments
cardinality	0..1
description	Payments not on P60 – tips
id	[EMP3]

## element: EmployerPAYEReference

XML

EmployerPAYEReference 1..1  
MTR\_SAnonEmptyStringType

base	MTR_SAnonEmptyStringType
path	/MTR/SA102/Employment/EmployerPAYEReference
cardinality	1..1
description	Employer's PAYE reference
minLength	1
maxLength	17
id	[EMP4]

## element: EmployersName

XML

EmployersName 0..1  
MTR\_SAstringType

base	MTR_SAstringType
path	/MTR/SA102/Employment/EmployersName
cardinality	0..1
description	Employer's name
maxLength	28
id	[EMP5]

## element: CompanyDirector

XML

CompanyDirector 1..1  
MTR\_YesNoType

base	MTR_YesNoType
path	/MTR/SA102/Employment/CompanyDirector
cardinality	1..1
description	Director of the company
id	[EMP6]

## element: CloseCompany

XML

CloseCompany 0..1  
MTR\_YesType

base	MTR_YesType
------	-------------

path	/MTR/SA102/Employment/CloseCompany
cardinality	0..1
description	Close company
id	[EMP7]

## element: TeacherOnRepaymentOfTeachersLoanScheme

XML

TeacherOnRepaymentOfTeachersLoanScheme 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA102/Employment/TeacherOnRepaymentOfTeachersLoanScheme
cardinality	0..1
description	Tick box – If your income is under Repayment of Teachers' Loan schemes
id	[EMP8]

## element: Benefits

XML



path	/MTR/SA102/Benefits
cardinality	0..1
description	Benefits
id	[EMP9–16]

## element: CompanyCarsAndVansBenefit

XML

CompanyCarsAndVansBenefit 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA102/Benefits/CompanyCarsAndVansBenefit
cardinality	0..1
description	Company cars and vans
id	[EMP9]

## element: FuelForCarsAndVans

XML

FuelForCarsAndVans 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA102/Benefits/FuelForCarsAndVans
cardinality	0..1

description	Fuel for company cars & vans
id	[EMP10]

#### element: PrivateMedicalDentalInsurance

XML

PrivateMedicalDentalInsurance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA102/Benefits/PrivateMedicalDentalInsurance
cardinality	0..1
description	Private medical or dental insurance
id	[EMP11]

#### element: VouchersCreditCardsExcessMileageAllowance

XML

VouchersCreditCardsExcessMileageAllowance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA102/Benefits/VouchersCreditCardsExcessMileageAllowance
cardinality	0..1
description	Vouchers/credit cards and excess mileage allowance
id	[EMP12]

#### element: GoodsEtcProvidedByEmployer

XML

GoodsEtcProvidedByEmployer 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA102/Benefits/GoodsEtcProvidedByEmployer
cardinality	0..1
description	Goods and other assets provided by your employer
id	[EMP13]

#### element: AccommodationProvidedByEmployer

XML

AccommodationProvidedByEmployer 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA102/Benefits/AccommodationProvidedByEmployer
cardinality	0..1
description	Accommodation provided by your employer
id	[EMP14]

#### element: OtherBenefits

XML

OtherBenefits 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA102/Benefits/OtherBenefits
cardinality	0..1

description	Other benefits
id	[EMP15]

## element: ExpensesPaymentsReceived

XML

ExpensesPaymentsReceived 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA102/Benefits/ExpensesPaymentsReceived
cardinality	0..1
description	Expenses payments received and balancing charges
id	[EMP16]

## element: Expenses

XML



path	/MTR/SA102/Expenses
cardinality	0..1
description	Expenses
id	[EMP17–20]

## element: BusinessTravelAndSubsistence

XML

BusinessTravelAndSubsistence 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA102/Expenses/BusinessTravelAndSubsistence
cardinality	0..1
description	Travel and subsistence costs
id	[EMP17]

## element: FixedExpensesDeductions

XML

FixedExpensesDeductions 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA102/Expenses/FixedExpensesDeductions
cardinality	0..1
description	Fixed deductions for expenses
id	[EMP18]

## element: ProfessionalFeesAndSubscriptions

XML

ProfessionalFeesAndSubscriptions 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
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path	/MTR/SA102/Expenses/ProfessionalFeesAndSubscriptions
cardinality	0..1
description	Professional fees and subscriptions
id	[EMP19]

## element: OtherExpensesAndCapitalAllowances

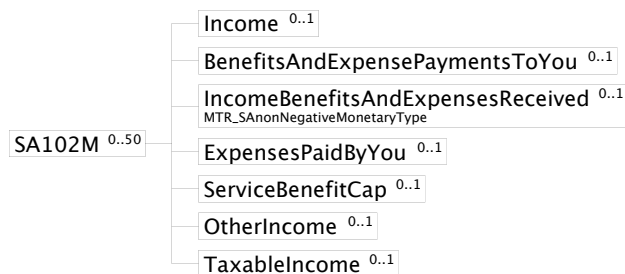
XML

OtherExpensesAndCapitalAllowances 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA102/Expenses/OtherExpensesAndCapitalAllowances
cardinality	0..1
description	Other expenses and capital allowances
id	[EMP20]

## element: SA102M

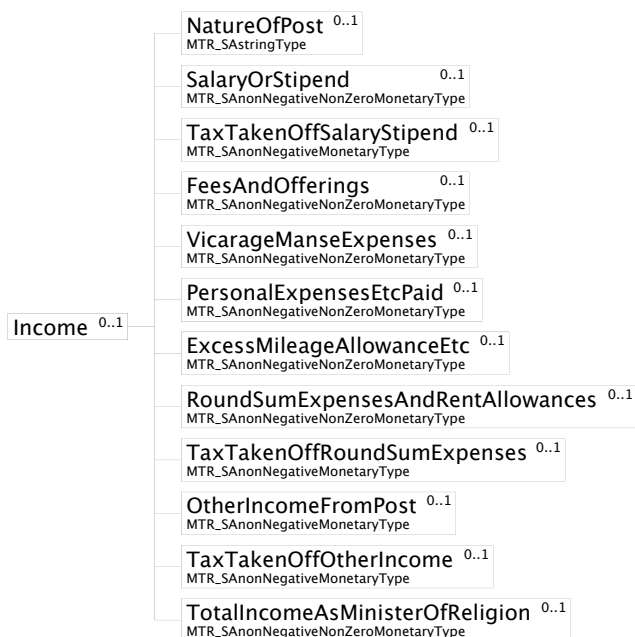
XML



path	/MTR/SA102M
cardinality	0..50
description	Ministers of religion
id	[SA102M]

### validation rule:

error code: 6023	description: total income as Minister of Religion should be present if [MOR2] or [MOR4] or [MOR5] or [MOR6] or [MOR7] or [MOR8] or [MOR10]
transactional message (en)	There is an entry in [MOR2] or [MOR4] or [MOR5] or [MOR6] or [MOR7] or [MOR8] or [MOR10]. Please complete box [MOR12].
error code: 6024	description: total benefits and expenses should be present if [MOR13] or [MOR14] or [MOR15] or [MOR16] or [MOR17] or [MOR18]
transactional message (en)	There is an entry in [MOR13] or [MOR14] or [MOR15] or [MOR16] or [MOR17] or [MOR18]. Please complete [MOR19].
error code: 6025	description: income, benefits and expenses received should be present if [MOR12] or [MOR19]
transactional message (en)	There is an entry in [MOR12] or [MOR19]. Please complete box [MOR20].
error code: 6026	description: total expenses paid should be present if [MOR21] or [MOR22] or [MOR23] or [MOR24] or [MOR25]
transactional message (en)	There is an entry in [MOR21] or [MOR22] or [MOR23] or [MOR24] or [MOR25]. Please complete [MOR26].
error code: 6027	description: net income should be present if [MOR27] or [MOR28] or [MOR26] or [MOR29] or [MOR30]
transactional message (en)	There is an entry in [MOR27] or [MOR28] or [MOR26] or [MOR29] or [MOR30]. Please complete [MOR31].
error code: 6029	description: taxable income minus expenses should be present if ( ( [MOR20] plus [MOR36] ) minus ( [MOR26] plus [MOR35] ) ) exceeds 0
transactional message (en)	The sum of ( ( [MOR20] plus [MOR36] ) minus ( [MOR26] plus [MOR35] ) ) exceeds 0. Please complete [MOR38].
error code: 6030	description: total tax taken off should be present if [MOR3] or [MOR9] or [MOR11] or [MOR37]
transactional message (en)	There is an entry in [MOR3] or [MOR9] or [MOR11] or [MOR37]. Please complete [MOR39].



path	/MTR/SA102M/Income
cardinality	0..1
description	Income
id	[MOR1-12]

NatureOfPost 0..1  
MTR\_SAStrngType

base	<a href="#">MTR_SAStrngType</a>
path	/MTR/SA102M/Income/NatureOfPost
cardinality	0..1
description	Nature of post or appointment
maxLength	28
id	[MOR1]

SalaryOrStipend 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/Income/SalaryOrStipend
cardinality	0..1
description	Salary or stipend income
id	[MOR2]

TaxTakenOffSalaryStipend 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA102M/Income/TaxTakenOffSalaryStipend



cardinality	0..1
description	Tax taken off on salary or stipend
id	[MOR3]

**validation rule:**

error code: 6792	description: If tax taken off salary/stipend is present the following should be true: [MOR2]
transactional message (en)	There is an amount in box [MOR3]. Please complete box [MOR2].

**element: FeesAndOfferings**

**XML**

FeesAndOfferings 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA102M/Income/FeesAndOfferings
cardinality	0..1
description	Fees & offerings
id	[MOR4]

**element: VicarageManseExpenses**

**XML**

VicarageManseExpenses 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA102M/Income/VicarageManseExpenses
cardinality	0..1
description	Personal and vicarage expenses
id	[MOR5]

**element: PersonalExpensesEtcPaid**

**XML**

PersonalExpensesEtcPaid 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA102M/Income/PersonalExpensesEtcPaid
cardinality	0..1
description	Accommodation, vouchers & credit cards
id	[MOR6]

**element: ExcessMileageAllowanceEtc**

**XML**

ExcessMileageAllowanceEtc 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA102M/Income/ExcessMileageAllowanceEtc
cardinality	0..1
description	Mileage allowance
id	[MOR7]

**element: RoundSumExpensesAndRentAllowances**

**XML**

RoundSumExpensesAndRentAllowances 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/Income/RoundSumExpensesAndRentAllowances
cardinality	0..1
description	Round sum expenses and rent allowances
id	[MOR8]

#### element: TaxTakenOffRoundSumExpenses

XML

TaxTakenOffRoundSumExpenses 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA102M/Income/TaxTakenOffRoundSumExpenses
cardinality	0..1
description	Tax taken off on round sum expenses and rent allowances
id	[MOR9]

#### validation rule:

error code: 6794	description: If tax taken off box 8 is present the following should be true: [MOR8]
transactional message (en)	There is an amount in box [MOR9]. Please complete box [MOR8].

#### element: OtherIncomeFromPost

XML

OtherIncomeFromPost 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA102M/Income/OtherIncomeFromPost
cardinality	0..1
description	Any other income from post or appointment
id	[MOR10]

#### element: TaxTakenOffOtherIncome

XML

TaxTakenOffOtherIncome 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA102M/Income/TaxTakenOffOtherIncome
cardinality	0..1
description	Tax taken off on any other income from post or appointment etc.
id	[MOR11]

#### validation rule:

error code: 6795	description: If tax taken off other income is present the following should be true: [MOR10]
transactional message (en)	There is an amount in box [MOR11]. Please complete box [MOR10].

#### element: TotalIncomeAsMinisterOfReligion

XML

TotalIncomeAsMinisterOfReligion 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/Income/TotalIncomeAsMinisterOfReligion
cardinality	0..1
description	Total income as Minister of Religion

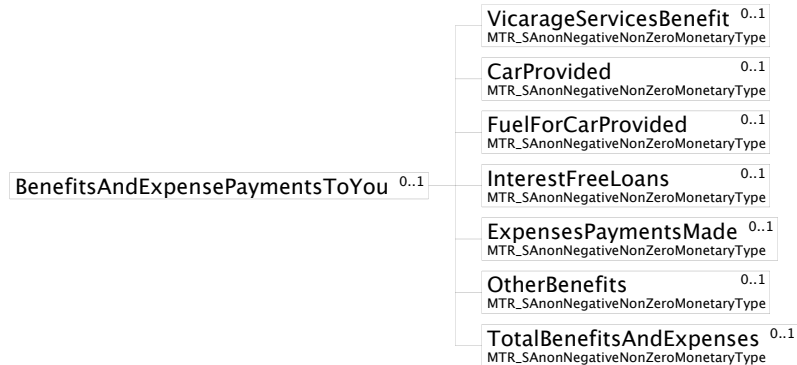
id	[MOR12]
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**validation rule:**

error code: 6028	description: total income as Minister of Religion is valid if and only if this equals ( The sum of [MOR2], [MOR4], [MOR5], [MOR6], [MOR7], [MOR8], and [MOR10] )
transactional message (en)	The amount in box [MOR12] must equal ( the sum of [MOR2], [MOR4], [MOR5], [MOR6], [MOR7], [MOR8], and [MOR10] ). Please check.

**element: BenefitsAndExpensePaymentsToYou**

**XML**



path	/MTR/SA102M/BenefitsAndExpensePaymentsToYou
cardinality	0..1
description	Benefits and expense payments to you
id	[MOR13–19]

**element: VicarageServicesBenefit**

**XML**



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/BenefitsAndExpensePaymentsToYou/VicarageServicesBenefit
cardinality	0..1
description	Vicarage services and benefits
id	[MOR13]

**element: CarProvided**

**XML**



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/BenefitsAndExpensePaymentsToYou/CarProvided
cardinality	0..1
description	Car provided for you
id	[MOR14]

**element: FuelForCarProvided**

**XML**



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/BenefitsAndExpensePaymentsToYou/FuelForCarProvided

cardinality	0..1
description	Fuel for car
id	[MOR15]

#### element: InterestFreeLoans

XML

InterestFreeLoans 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA102M/BenefitsAndExpensePaymentsToYou/InterestFreeLoans
cardinality	0..1
description	Interest free/low interest loans
id	[MOR16]

#### element: ExpensesPaymentsMade

XML

ExpensesPaymentsMade 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA102M/BenefitsAndExpensePaymentsToYou/ExpensesPaymentsMade
cardinality	0..1
description	Expenses payments received
id	[MOR17]

#### element: OtherBenefits

XML

OtherBenefits 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA102M/BenefitsAndExpensePaymentsToYou/OtherBenefits
cardinality	0..1
description	Other benefits
id	[MOR18]

#### element: TotalBenefitsAndExpenses

XML

TotalBenefitsAndExpenses 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA102M/BenefitsAndExpensePaymentsToYou/TotalBenefitsAndExpenses
cardinality	0..1
description	Total benefits and expenses
id	[MOR19]

#### validation rule:

error code: 6039	description: [MOR19] should equal ( The sum of [MOR13], [MOR14], [MOR15], [MOR16], [MOR17], and [MOR18] )
transactional message (en)	The amount in box [MOR19] must equal ( the sum of [MOR13], [MOR14], [MOR15], [MOR16], [MOR17], and [MOR18] ). Please check.

## element: IncomeBenefitsAndExpensesReceived

XML

IncomeBenefitsAndExpensesReceived 0..1  
MTR\_SAnonNegativeMonetaryType

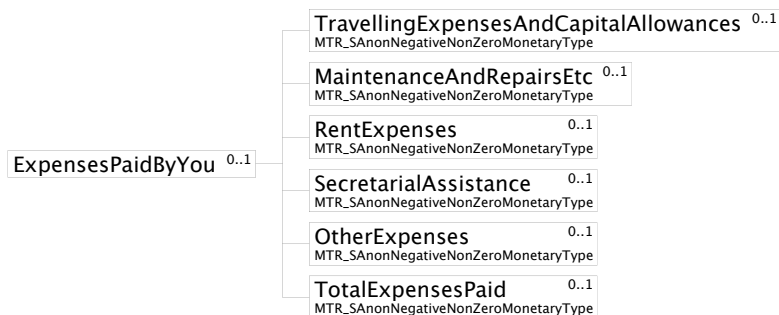
base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA102M/IncomeBenefitsAndExpensesReceived
cardinality	0..1
description	Total income, benefits and expenses received
id	[MOR20]

### validation rule:

error code: 6796	description: [MOR20] should not exceed ( [MOR12] plus [MOR19] )
transactional message (en)	The amount in box [MOR20] exceeds ( [MOR12] plus [MOR19] ). Please check.
error code: 6228	description: If [MOR12] + [MOR19] is less than [£8,500] then [MOR20] must equal [MOR12] minus [MOR5].
transactional message (en)	As the sum of [MOR12] plus [MOR19] is less than [£8,500], the amount in box [MOR20] must equal [MOR12] minus [MOR5]. Please check.
error code: 6229	description: If [MOR12] + [MOR19] is not less than [£8,500] then [MOR20] must equal [MOR12] + [MOR19].
transactional message (en)	As the sum of [MOR12] plus [MOR19] is [£8,500] or more, the amount in box [MOR20] must equal [MOR12] plus [MOR19]. Please check.

## element: ExpensesPaidByYou

XML



path	/MTR/SA102M/ExpensesPaidByYou
cardinality	0..1
description	Expenses paid by you
id	[MOR21–26]

## element: TravellingExpensesAndCapitalAllowances

XML

TravellingExpensesAndCapitalAllowances 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA102M/ExpensesPaidByYou/TravellingExpensesAndCapitalAllowances
cardinality	0..1
description	Travelling & capital allowances
id	[MOR21]

## element: MaintenanceAndRepairsEtc

XML

MaintenanceAndRepairsEtc 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA102M/ExpensesPaidByYou/MaintenanceAndRepairsEtc

cardinality	0..1
description	Vicarage expenses paid
id	[MOR22]

#### element: RentExpenses

XML

RentExpenses 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/ExpensesPaidByYou/RentExpenses
cardinality	0..1
description	Rent
id	[MOR23]

#### element: SecretarialAssistance

XML

SecretarialAssistance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/ExpensesPaidByYou/SecretarialAssistance
cardinality	0..1
description	Secretarial
id	[MOR24]

#### element: OtherExpenses

XML

OtherExpenses 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/ExpensesPaidByYou/OtherExpenses
cardinality	0..1
description	Other expenses paid
id	[MOR25]

#### element: TotalExpensesPaid

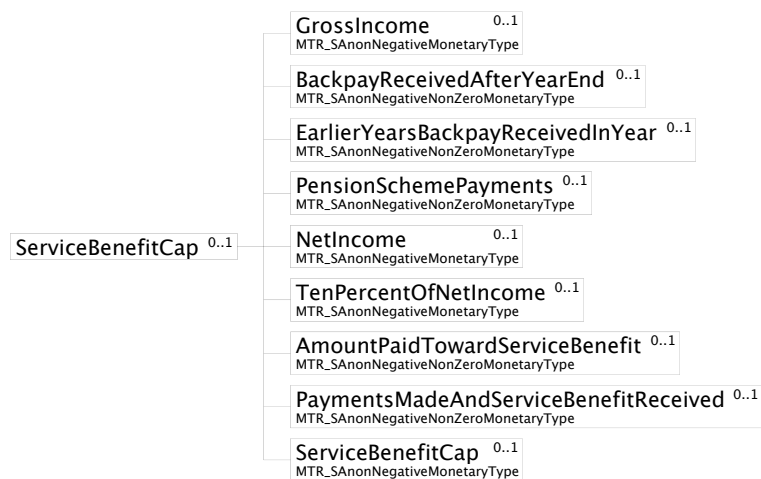
XML

TotalExpensesPaid 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/ExpensesPaidByYou/TotalExpensesPaid
cardinality	0..1
description	Total expenses paid
id	[MOR26]

#### validation rule:

error code: 6040	description: total expenses paid is valid if and only if this equals ( The sum of [MOR23], [MOR22], [MOR21], [MOR24], and [MOR25] )
transactional message (en)	The amount in box [MOR26] must equal ( the sum of [MOR23], [MOR22], [MOR21], [MOR24], and [MOR25] ). Please check.



path	/MTR/SA102M/ServiceBenefitCap
cardinality	0..1
description	Service benefit cap
id	[MOR27-35]

GrossIncome 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA102M/ServiceBenefitCap/GrossIncome
cardinality	0..1
description	Gross Income
id	[MOR27]

## validation rule:

error code: 6041	description: If present, [MOR27] must not exceed [MOR20] - ([MOR5] + [MOR13])
transactional message (en)	The amount in box [MOR27] exceeds the amount of [MOR20] minus ([MOR5] plus [MOR13]). Please check.
error code: 6230	description: If [MOR12] + [MOR19] >= [£8,500] then [MOR27] must equal [MOR20] minus ([MOR5] + [MOR13]).
transactional message (en)	As the sum of [MOR12] + [MOR19] is greater or equal to [£8,500] then this must equal [MOR20] minus ([MOR5] + [MOR13]). Please check.

BackpayReceivedAfterYearEnd 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/ServiceBenefitCap/BackpayReceivedAfterYearEnd
cardinality	0..1
description	Backpay received
id	[MOR28]

EarlierYearsBackpayReceivedInYear 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/ServiceBenefitCap/EarlierYearsBackpayReceivedInYear
cardinality	0..1
description	Earlier years backpay
id	[MOR29]

## element: PensionSchemePayments

XML

PensionSchemePayments 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/ServiceBenefitCap/PensionSchemePayments
cardinality	0..1
description	Payments to retirement annuity contracts
id	[MOR30]

## element: NetIncome

XML

NetIncome 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA102M/ServiceBenefitCap/NetIncome
cardinality	0..1
description	Net income
id	[MOR31]

### validation rule:

error code: 6231	description: [MOR31] should equal ( ( [MOR27] plus [MOR28] ) minus ( The sum of [MOR26], [MOR29], and [MOR30] ) )
transactional message (en)	The amount in box [MOR31] must equal ( ( [MOR27] plus [MOR28] ) minus ( the sum of [MOR26], [MOR29], and [MOR30] ) ). Please check.

## element: TenPercentOfNetIncome

XML

TenPercentOfNetIncome 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA102M/ServiceBenefitCap/TenPercentOfNetIncome
cardinality	0..1
description	10% on net income
id	[MOR32]

### validation rule:

error code: 6232	description: If [MOR31] present, it must be less than or equal to ([MOR31] x 10%) + £1
transactional message (en)	The amount in box [MOR32] must be less than or equal to ([MOR31] x 10%). Please check.

## element: AmountPaidTowardServiceBenefit

XML

AmountPaidTowardServiceBenefit 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA102M/ServiceBenefitCap/AmountPaidTowardServiceBenefit
cardinality	0..1



description	Amount paid toward service benefit
id	[MOR33]

## element: PaymentsMadeAndServiceBenefitReceived

XML

PaymentsMadeAndServiceBenefitReceived 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA102M/ServiceBenefitCap/PaymentsMadeAndServiceBenefitReceived
cardinality	0..1
description	Payments made for you and service benefit received
id	[MOR34]

### validation rule:

error code: 6233	description: [MOR34] should equal ( [MOR5] plus [MOR13] )
transactional message (en)	The amount in box [MOR34] must equal ( [MOR5] plus [MOR13] ). Please check.

## element: ServiceBenefitCap

XML

ServiceBenefitCap 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA102M/ServiceBenefitCap/ServiceBenefitCap
cardinality	0..1
description	Service benefit cap
id	[MOR35]

### validation rule:

error code: 6049	description: [MOR35] should equal ( [MOR33] plus [MOR34] minus [MOR32] )
transactional message (en)	The amount in box [MOR35] must equal ( [MOR33] plus [MOR34] minus [MOR32] ). Please check.

## element: OtherIncome

XML

OtherIncome 0..1

- ChaplaincyAndOtherIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType
- TaxTakenOfOtherIncome 0..1  
MTR\_SAnonNegativeMonetaryType

path	/MTR/SA102M/OtherIncome
cardinality	0..1
description	Other Income
id	[MOR36–37]

## element: ChaplaincyAndOtherIncome

XML

ChaplaincyAndOtherIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA102M/OtherIncome/ChaplaincyAndOtherIncome
cardinality	0..1
description	Chaplaincy and other income as a minister
id	[MOR36]

## element: TaxTakenOfOtherIncome

XML

TaxTakenOfOtherIncome 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA102M/OtherIncome/TaxTakenOfOtherIncome
cardinality	0..1
description	Tax taken off
id	[MOR37]

### validation rule:

error code: 6050	description: tax taken of other income is valid if and only if this does not exceed [MOR36]
transactional message (en)	The amount in box [MOR37] exceeds [MOR36]. Please check.
error code: 6590	description: If tax taken of other income is present the following should be true: [MOR36]
transactional message (en)	There is an amount in box [MOR37]. Please complete box [MOR36].

## element: TaxableIncome

XML

TaxableIncome 0..1

- TaxableIncomeMinusExpenses 0..1  
MTR\_SAnonNegativeMonetaryType
- TotalTaxTakenOff 0..1  
MTR\_SAnonZeroMonetaryType

path	/MTR/SA102M/TaxableIncome
cardinality	0..1
description	Taxable income
id	[MOR38–39]

## element: TaxableIncomeMinusExpenses

XML

TaxableIncomeMinusExpenses 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA102M/TaxableIncome/TaxableIncomeMinusExpenses
cardinality	0..1
description	Taxable income minus expenses
id	[MOR38]

### validation rule:

error code: 6051	description: taxable income minus expenses is valid if and only if this equals ( ( [MOR20] plus [MOR36] ) minus ( [MOR26] plus [MOR35] ) )
transactional message (en)	The amount in box [MOR38] must equal ( ( [MOR20] plus [MOR36] ) minus ( [MOR26] plus [MOR35] ) ). Please check.

## element: TotalTaxTakenOff

XML

TotalTaxTakenOff 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA102M/TaxableIncome/TotalTaxTakenOff
cardinality	0..1
description	Total tax taken off
id	[MOR39]

**validation rule:**

error code: 6052	description: [MOR39] should equal ( The sum of [MOR3], [MOR9], [MOR11], and [MOR37] )
transactional message (en)	The amount in box [MOR39] must equal ( the sum of [MOR3], [MOR9], [MOR11], and [MOR37] ). Please check.

**element: SA103F**
**XML**


path	/MTR/SA103F
cardinality	0..50
description	Full self-employment
id	[SA103F]

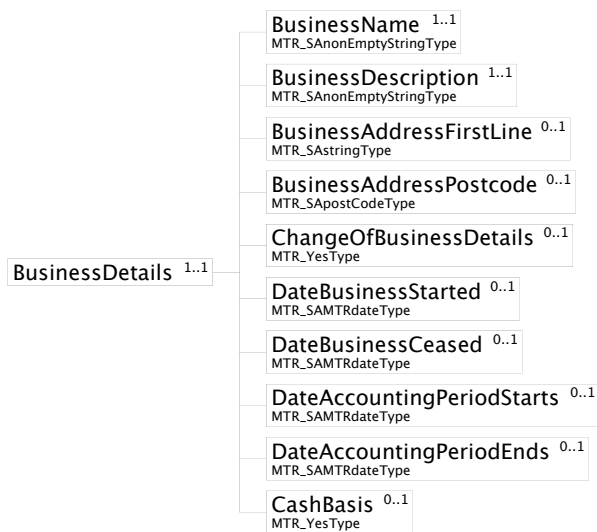
**validation rule:**

error code: 6031	description: date accounting period ends should be present if [FSE8]
transactional message (en)	There is an entry in [FSE8]. Please complete [FSE9].
error code: 6032	description: total expenses should be present if [FSE17] or [FSE18] or [FSE19] or [FSE20] or [FSE21] or [FSE22] or [FSE23] or [FSE24] or [FSE25] or [FSE26] or [FSE27] or [FSE28] or [FSE29] or [FSE30]
transactional message (en)	There is an entry in [FSE17] or [FSE18] or [FSE19] or [FSE20] or [FSE21] or [FSE22] or [FSE23] or [FSE24] or [FSE25] or [FSE26] or [FSE27] or [FSE28] or [FSE29] or [FSE30]. Please complete box [FSE31].
error code: 6033	description: total disallowable expenses should be present if [FSE32] or [FSE33] or [FSE34] or [FSE35] or [FSE36] or [FSE37] or [FSE38] or [FSE39] or [FSE40] or [FSE41] or [FSE42] or [FSE43] or [FSE44] or [FSE45]
transactional message (en)	There is an entry in [FSE32] or [FSE33] or [FSE34] or [FSE35] or [FSE36] or [FSE37] or [FSE38] or [FSE39] or [FSE40] or [FSE41] or [FSE42] or [FSE43] or [FSE44] or [FSE45]. Please complete box [FSE46].
error code: 6034	description: net profit should be present if ( ( [FSE15] plus [FSE16] ) minus [FSE31] ) is non-zero
transactional message (en)	The sum of ( ( [FSE15] plus [FSE16] ) minus [FSE31] ) is non-zero. Please complete [FSE47/FSE48].
error code: 6036	description: total capital allowances should be present if [FSE49] or [FSE50] or [FSE51] or [FSE52] or [FSE53] or [FSE54] or [FSE55] or [FSE56]
transactional message (en)	There is an entry in [FSE49] or [FSE50] or [FSE51] or [FSE52] or [FSE53] or [FSE54] or [FSE55] or [FSE56]. Please complete box [FSE57].
error code: 6037	description: additions to net profit/deductions from net loss should be present if [FSE46] or [FSE58] or [FSE59] or [FSE60]
transactional message (en)	There is an entry in [FSE46] or [FSE58] or [FSE59] or [FSE60]. Please complete box [FSE61].
error code: 6042	description: deductions from net profit/additions to net loss should be present if [FSE57] or [FSE62]
transactional message (en)	There is an entry in [FSE57] or [FSE62]. Please complete box [FSE63].
error code: 6044	description: Net business profit for tax should be present if ( ( [FSE47/FSE48] plus [FSE61] ) minus ( [FSE63] ) ) is non-zero
transactional message (en)	The sum of ( ( [FSE47/FSE48] plus [FSE61] ) minus ( [FSE63] ) ) is non-zero. Please complete [FSE64 / FSE65].

error code: 6045	description: Total taxable business profits should be present if any of [FSE73] or [FSE74] or [FSE75] exceeds 0
transactional message (en)	The entry in any of the boxes [FSE73] or [FSE74] or [FSE75] exceeds 0. Please complete box [FSE76].
error code: 6048	description: total business assets should be present if [FSE83] or [FSE84] or [FSE85] or [FSE86] or [FSE87] or [FSE88] or [FSE89]
transactional message (en)	There is an entry in [FSE83] or [FSE84] or [FSE85] or [FSE86] or [FSE87] or [FSE88] or [FSE89]. Please complete box [FSE90].
error code: 6057	description: net business assets should be present if [FSE90] or [FSE91] or [FSE92] or [FSE93]
transactional message (en)	There is an entry in [FSE90] or [FSE91] or [FSE92] or [FSE93]. Please complete box [FSE94].
error code: 6058	description: capital account balance at end should be present if [FSE95] or [FSE96] or [FSE97] or [FSE98]
transactional message (en)	There is an entry in [FSE95] or [FSE96] or [FSE97] or [FSE98]. Please complete box [FSE99].

## element: BusinessDetails

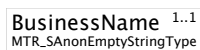
XML



path	/MTR/SA103F/BusinessDetails
cardinality	1..1
description	Business details
id	[FSE1–9]

## element: BusinessName

XML



base	MTR_SAnonEmptyStringType
path	/MTR/SA103F/BusinessDetails/BusinessName
cardinality	1..1
description	Name of Business
minLength	1
maxLength	28
id	[FSE1]

## element: BusinessDescription

XML



base	<a href="#">MTR_SAnonEmptyStringType</a>
path	/MTR/SA103F/BusinessDetails/BusinessDescription
cardinality	1..1
description	Description of Business
minLength	1
maxLength	42
id	[FSE2]

#### element: **BusinessAddressFirstLine**

**XML**

BusinessAddressFirstLine 0..1  
MTR\_SAstringType

base	<a href="#">MTR_SAstringType</a>
path	/MTR/SA103F/BusinessDetails/BusinessAddressFirstLine
cardinality	0..1
description	Address of Business
maxLength	28
id	[FSE3]

#### element: **BusinessAddressPostcode**

**XML**

BusinessAddressPostcode 0..1  
MTR\_SapostCodeType

base	<a href="#">MTR_SapostCodeType</a>
path	/MTR/SA103F/BusinessDetails/BusinessAddressPostcode
cardinality	0..1
description	Address of Business
example	AA1 1AA
id	[FSE4]

#### element: **ChangeOfBusinessDetails**

**XML**

ChangeOfBusinessDetails 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA103F/BusinessDetails/ChangeOfBusinessDetails
cardinality	0..1
description	Tick if details have changed
id	[FSE5]

#### element: **DateBusinessStarted**

**XML**

DateBusinessStarted 0..1  
MTR\_SAMTRdateType

base	<a href="#">MTR_SAMTRdateType</a>
path	/MTR/SA103F/BusinessDetails/DateBusinessStarted
cardinality	0..1
description	Date of commencement
id	[FSE6]

## validation rule:

error code: 6433	description: Must be within the current return year
transactional message (en)	Must be a date between 6 April and 5 April of the year of the return. Please amend the entry.

element: **DateBusinessCeased**

XML

DateBusinessCeased 0..1  
MTR\_SAMTRdateType

base	MTR_SAMTRdateType
path	/MTR/SA103F/BusinessDetails/DateBusinessCeased
cardinality	0..1
description	Date of cessation
id	[FSE7]

## validation rule:

error code: 6433	description: Must be within return year.
transactional message (en)	Must be a date between 6 April and 5 April of the year of the return. Please amend the entry.
error code: 6434	description: Must be the same as or later than [FSE6]
transactional message (en)	The date cannot be earlier than [FSE6]. Please amend the entry.

element: **DateAccountingPeriodStarts**

XML

DateAccountingPeriodStarts 0..1  
MTR\_SAMTRdateType

base	MTR_SAMTRdateType
path	/MTR/SA103F/BusinessDetails/DateAccountingPeriodStarts
cardinality	0..1
description	Accounting period start
id	[FSE8]

element: **DateAccountingPeriodEnds**

XML

DateAccountingPeriodEnds 0..1  
MTR\_SAMTRdateType

base	MTR_SAMTRdateType
path	/MTR/SA103F/BusinessDetails/DateAccountingPeriodEnds
cardinality	0..1
description	Accounting period end
id	[FSE9]

## validation rule:

error code: 6195	description: If [FSE8] is present, Must be the same as or later than [FSE8]
transactional message (en)	The date cannot be earlier than [FSE8]. Please amend the entry.
error code: 6061	description: If date accounting period ends is present the following should be true: [FSE8]
transactional message (en)	There is a date entered in [FSE9]. Please enter a date in [FSE8].

element: **CashBasis**

XML

CashBasis 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA103F/BusinessDetails/CashBasis

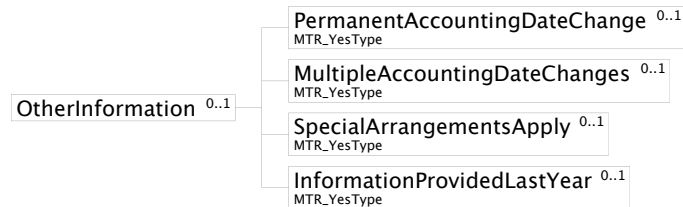
cardinality	0..1
description	Cash basis
id	[FSE10]

**validation rule:**

error code: 8300	description: If [FSE10] is present, then [FSE78] must be zero or absent.
transactional message (en)	If [FSE10] is present, then [FSE78] must be zero or absent.

**element: OtherInformation**

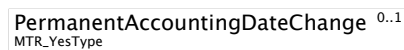
**XML**



path	/MTR/SA103F/OtherInformation
cardinality	0..1
description	Other information
id	[FSE11–14]

**element: PermanentAccountingDateChange**

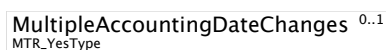
**XML**



base	<a href="#">MTR_YesType</a>
path	/MTR/SA103F/OtherInformation/PermanentAccountingDateChange
cardinality	0..1
description	Tick Box – Accounting Date has changed
id	[FSE11]

**element: MultipleAccountingDateChanges**

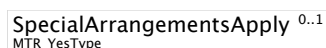
**XML**



base	<a href="#">MTR_YesType</a>
path	/MTR/SA103F/OtherInformation/MultipleAccountingDateChanges
cardinality	0..1
description	Tick Box – Second or further change
id	[FSE12]

**element: SpecialArrangementsApply**

**XML**



base	<a href="#">MTR_YesType</a>
path	/MTR/SA103F/OtherInformation/SpecialArrangementsApply
cardinality	0..1
description	Tick Box – Special Arrangements
id	[FSE13]

element: **InformationProvidedLastYear**

XML

InformationProvidedLastYear 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA103F/OtherInformation/InformationProvidedLastYear
cardinality	0..1
description	Entered Details elsewhere
id	[FSE14]

element: **BusinessIncome**

XML

BusinessIncome 0..1

- Turnover 0..1  
MTR\_SAnonNegativeMonetaryType
- OtherBusinessIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

path	/MTR/SA103F/BusinessIncome
cardinality	0..1
description	Business income
id	[FSE15–16]

element: **Turnover**

XML

Turnover 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA103F/BusinessIncome/Turnover
cardinality	0..1
description	Sales/business income
id	[FSE15]

## validation rule:

error code: 6435	description: If turnover is present the following should be true: [FSE8]
transactional message (en)	There is an amount in box [FSE15]. Please complete box [FSE8].

element: **OtherBusinessIncome**

XML

OtherBusinessIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103F/BusinessIncome/OtherBusinessIncome
cardinality	0..1
description	Other income/profits
id	[FSE16]

## validation rule:

error code: 6437	description: If other business income is present the following should be true: [FSE8]
transactional message (en)	There is an amount in box [FSE16]. Please complete box [FSE8].

element: **BusinessExpenses**

XML

BusinessExpenses 0..1

- TotalExpenses 0..1
- DisallowableExpenses 0..1



path	/MTR/SA103F/BusinessExpenses
cardinality	0..1
description	Business expenses
id	[FSE17–46]

## element: TotalExpenses

XML



path	/MTR/SA103F/BusinessExpenses/TotalExpenses
cardinality	0..1
description	Total expenses
id	[FSE17–31]

## element: CostOfGoods

XML

CostOfGoods 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/TotalExpenses/CostOfGoods
cardinality	0..1
description	Cost of sales
id	[FSE17]

## element: SubcontractorCosts

XML

SubcontractorCosts 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/TotalExpenses/SubcontractorCosts
cardinality	0..1
description	Construction industry sub contractor costs

id	[FSE18]
----	---------

## element: WagesSalariesAndStaffCosts

XML

WagesSalariesAndStaffCosts 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103F/BusinessExpenses/TotalExpenses/WagesSalariesAndStaffCosts
cardinality	0..1
description	Employee costs
id	[FSE19]

## element: CarVanAndTravelExpenses

XML

CarVanAndTravelExpenses 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103F/BusinessExpenses/TotalExpenses/CarVanAndTravelExpenses
cardinality	0..1
description	Motor expenses
id	[FSE20]

## element: RentAndOtherPropertyCosts

XML

RentAndOtherPropertyCosts 0..1  
MTR\_SAnonZeroMonetaryType

base	MTR_SAnonZeroMonetaryType
path	/MTR/SA103F/BusinessExpenses/TotalExpenses/RentAndOtherPropertyCosts
cardinality	0..1
description	Premises costs
id	[FSE21]

## element: RepairAndRenewalCosts

XML

RepairAndRenewalCosts 0..1  
MTR\_SAnonZeroMonetaryType

base	MTR_SAnonZeroMonetaryType
path	/MTR/SA103F/BusinessExpenses/TotalExpenses/RepairAndRenewalCosts
cardinality	0..1
description	Repairs
id	[FSE22]

## element: PhoneAndOtherOfficeCosts

XML

PhoneAndOtherOfficeCosts 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103F/BusinessExpenses/TotalExpenses/PhoneAndOtherOfficeCosts
cardinality	0..1
description	General administrative expenses

id	[FSE23]
----	---------

## element: AdvertisingAndEntertainmentCosts

XML

AdvertisingAndEntertainmentCosts 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/TotalExpenses/AdvertisingAndEntertainmentCosts
cardinality	0..1
description	Advertising etc
id	[FSE24]

## element: BankAndLoanInterest

XML

BankAndLoanInterest 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/TotalExpenses/BankAndLoanInterest
cardinality	0..1
description	Interest and alternative finance payments
id	[FSE25]

## element: OtherFinanceCharges

XML

OtherFinanceCharges 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/TotalExpenses/OtherFinanceCharges
cardinality	0..1
description	Other finance charges
id	[FSE26]

## element: DebtsWrittenOff

XML

DebtsWrittenOff 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/TotalExpenses/DebtsWrittenOff
cardinality	0..1
description	Bad debts
id	[FSE27]

## element: AccountancyAndLegalFees

XML

AccountancyAndLegalFees 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/TotalExpenses/AccountancyAndLegalFees
cardinality	0..1
description	Legal and professional costs

id	[FSE28]
----	---------

## element: DepreciationAndLossProfitOnSale

XML

DepreciationAndLossProfitOnSale 0..1  
MTR\_SAnonZeroMonetaryType

base	MTR_SAnonZeroMonetaryType
path	/MTR/SA103F/BusinessExpenses/TotalExpenses/DepreciationAndLossProfitOnSale
cardinality	0..1
description	Depreciation etc
id	[FSE29]

## element: OtherBusinessExpenses

XML

OtherBusinessExpenses 0..1  
MTR\_SAnonZeroMonetaryType

base	MTR_SAnonZeroMonetaryType
path	/MTR/SA103F/BusinessExpenses/TotalExpenses/OtherBusinessExpenses
cardinality	0..1
description	Other expenses
id	[FSE30]

## element: TotalExpenses

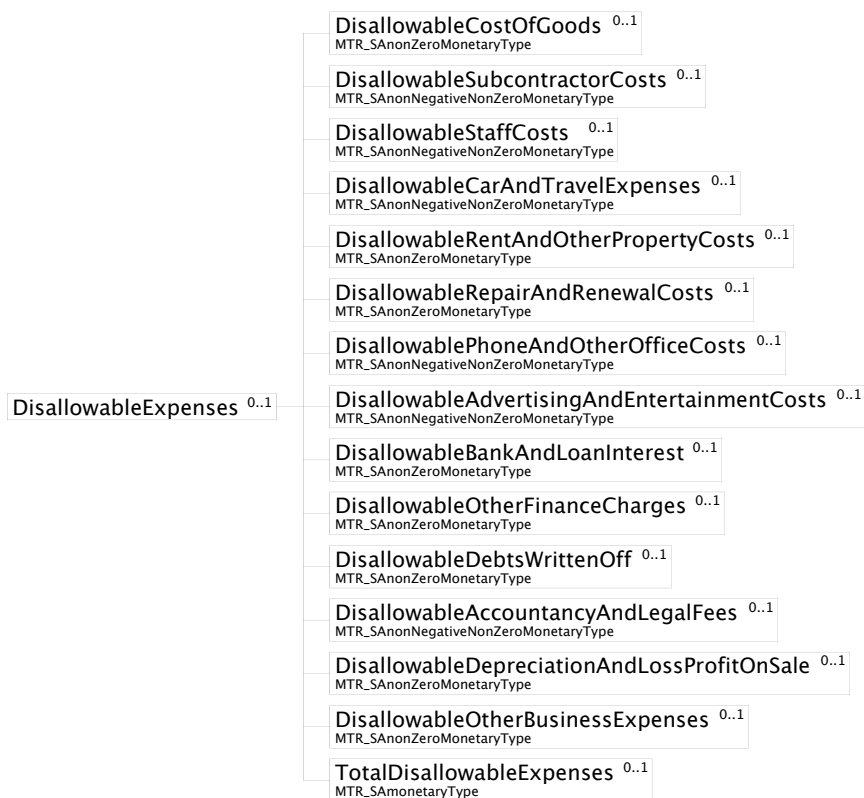
XML

TotalExpenses 0..1  
MTR\_SAMonetaryType

base	MTR_SAMonetaryType
path	/MTR/SA103F/BusinessExpenses/TotalExpenses/TotalExpenses
cardinality	0..1
description	Total expenses
id	[FSE31]

### validation rule:

error code: 6053	description: If entry in any of [FSE17],[FSE18],[FSE19],[FSE20],[FSE21],[FSE22],[FSE23],[FSE24],[FSE25],[FSE26],[FSE27],[FSE28],[FSE29] or [FSE30] total of all boxes must = [FSE31]
transactional message (en)	The amount in box [FSE31] must equal ( the sum of [FSE17],[FSE18],[FSE19],[FSE20],[FSE21],[FSE22],[FSE23],[FSE24],[FSE25],[FSE26],[FSE27],[FSE28],[FSE29] and [FSE30] ). Please check.



path	/MTR/SA103F/BusinessExpenses/DisallowableExpenses
cardinality	0..1
description	Disallowable expenses
id	[FSE32-46]

DisallowableCostOfGoods 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowableCostOfGoods
cardinality	0..1
description	Disallowable cost of sales
id	[FSE32]

DisallowableSubcontractorCosts 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowableSubcontractorCosts
cardinality	0..1
description	Disallowable construction industry sub contractor costs
id	[FSE33]

DisallowableStaffCosts 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowableStaffCosts
cardinality	0..1
description	Disallowable employee costs
id	[FSE34]

#### element: DisallowableCarAndTravelExpenses

XML

DisallowableCarAndTravelExpenses 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowableCarAndTravelExpenses
cardinality	0..1
description	Disallowable motor expenses
id	[FSE35]

#### element: DisallowableRentAndOtherPropertyCosts

XML

DisallowableRentAndOtherPropertyCosts 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowableRentAndOtherPropertyCosts
cardinality	0..1
description	Disallowable premises costs
id	[FSE36]

#### element: DisallowableRepairAndRenewalCosts

XML

DisallowableRepairAndRenewalCosts 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowableRepairAndRenewalCosts
cardinality	0..1
description	Disallowable repairs
id	[FSE37]

#### element: DisallowablePhoneAndOtherOfficeCosts

XML

DisallowablePhoneAndOtherOfficeCosts 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowablePhoneAndOtherOfficeCosts
cardinality	0..1
description	Disallowable General administrative expenses
id	[FSE38]

#### element: DisallowableAdvertisingAndEntertainmentCosts

XML

DisallowableAdvertisingAndEntertainmentCosts 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowableAdvertisingAndEntertainmentCosts
cardinality	0..1
description	Disallowable advertising etc
id	[FSE39]

#### element: **DisallowableBankAndLoanInterest**

**XML**

DisallowableBankAndLoanInterest 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowableBankAndLoanInterest
cardinality	0..1
description	Disallowable Interest and alternative finance payments
id	[FSE40]

#### element: **DisallowableOtherFinanceCharges**

**XML**

DisallowableOtherFinanceCharges 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowableOtherFinanceCharges
cardinality	0..1
description	Disallowable other finance charges
id	[FSE41]

#### element: **DisallowableDebtsWrittenOff**

**XML**

DisallowableDebtsWrittenOff 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowableDebtsWrittenOff
cardinality	0..1
description	Disallowable bad debts
id	[FSE42]

#### element: **DisallowableAccountancyAndLegalFees**

**XML**

DisallowableAccountancyAndLegalFees 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowableAccountancyAndLegalFees
cardinality	0..1
description	Disallowable legal and professional costs
id	[FSE43]

#### element: **DisallowableDepreciationAndLossProfitOnSale**

**XML**

DisallowableDepreciationAndLossProfitOnSale 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowableDepreciationAndLossProfitOnSale
cardinality	0..1
description	Disallowable depreciation etc
id	[FSE44]

## element: **DisallowableOtherBusinessExpenses**

**XML**

DisallowableOtherBusinessExpenses 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/DisallowableExpenses/DisallowableOtherBusinessExpenses
cardinality	0..1
description	Disallowable other expenses
id	[FSE45]

## element: **TotalDisallowableExpenses**

**XML**

TotalDisallowableExpenses 0..1  
MTR\_SAMonetaryType

base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA103F/BusinessExpenses/DisallowableExpenses/TotalDisallowableExpenses
cardinality	0..1
description	Disallowable expenses
id	[FSE46]

### validation rule:

error code: 8301	description: If entry in any of [FSE32], [FSE33], [FSE34], [FSE35], [FSE36], [FSE37], [FSE38], [FSE39], [FSE40], [FSE41], [FSE42], [FSE43], [FSE44], [FSE45] then total of those boxes must equal [FSE46]
transactional message (en)	If entry in any of [FSE32], [FSE33], [FSE34], [FSE35], [FSE36], [FSE37], [FSE38], [FSE39], [FSE40], [FSE41], [FSE42], [FSE43], [FSE44], [FSE45] then total of those boxes must equal [FSE46]. Please check.

## element: **NetProfitLoss**

**XML**

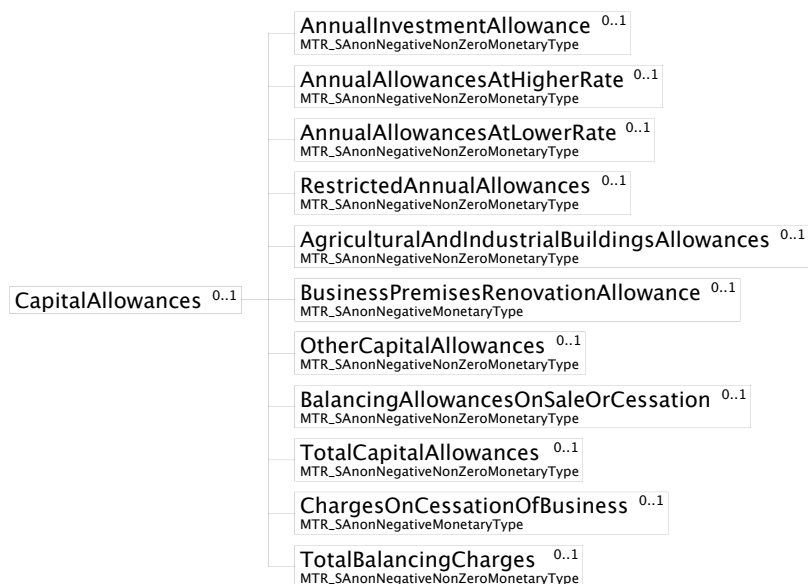
NetProfitLoss 0..1  
MTR\_SAMonetaryType

base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA103F/NetProfitLoss
cardinality	0..1
description	Net profit or loss
id	[FSE47/FSE48]

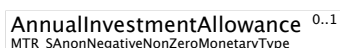
### validation rule:

error code: 6055	description: The sum of [FSE15] + [FSE16] minus [FSE31] must equal [FSE47/FSE48]
transactional message (en)	The amount in box [FSE47/FSE48] must equal the sum of [FSE15] plus [FSE16] minus [FSE31]. Please check.





path	/MTR/SA103F/CapitalAllowances
cardinality	0..1
description	Capital allowances
id	[FSE49–59]



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/CapitalAllowances/AnnualInvestmentAllowance
cardinality	0..1
description	Annual Investment Allowance
id	[FSE49]

## validation rule:

error code: 6062	description: [FSE49] should not exceed [£375,000]
transactional message (en)	The amount in box [FSE49] exceeds [£375,000]. Please check.



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/CapitalAllowances/AnnualAllowancesAtHigherRate
cardinality	0..1
description	Annual allowances at higher rate
id	[FSE50]



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
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path	/MTR/SA103F/CapitalAllowances/AnnualAllowancesAtLowerRate
cardinality	0..1
description	Annual allowances at lower rate
id	[FSE51]

#### element: **RestrictedAnnualAllowances**

**XML**

RestrictedAnnualAllowances<sup>0..1</sup>  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103F/CapitalAllowances/RestrictedAnnualAllowances
cardinality	0..1
description	Motor cars costing more than £12000
id	[FSE52]

#### element: **AgriculturalAndIndustrialBuildingsAllowances**

**XML**

AgriculturalAndIndustrialBuildingsAllowances<sup>0..1</sup>  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103F/CapitalAllowances/AgriculturalAndIndustrialBuildingsAllowances
cardinality	0..1
description	Agricultural or industrial buildings allowance
id	[FSE53]

#### element: **BusinessPremisesRenovationAllowance**

**XML**

BusinessPremisesRenovationAllowance<sup>0..1</sup>  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA103F/CapitalAllowances/BusinessPremisesRenovationAllowance
cardinality	0..1
description	Business Premises Renovation Allowance
id	[FSE54]

#### element: **OtherCapitalAllowances**

**XML**

OtherCapitalAllowances<sup>0..1</sup>  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103F/CapitalAllowances/OtherCapitalAllowances
cardinality	0..1
description	Other capital allowances claimed this year
id	[FSE55]

#### element: **BalancingAllowancesOnSaleOrCessation**

**XML**

BalancingAllowancesOnSaleOrCessation<sup>0..1</sup>  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
------	--------------------------------------

path	/MTR/SA103F/CapitalAllowances/BalancingAllowancesOnSaleOrCessation
cardinality	0..1
description	Allowances on sale of cessation of business
id	[FSE56]

#### element: TotalCapitalAllowances

XML

TotalCapitalAllowances 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103F/CapitalAllowances/TotalCapitalAllowances
cardinality	0..1
description	Total allowances
id	[FSE57]

#### validation rule:

error code: 6056	description: [FSE57] should equal ( The sum of [FSE49], [FSE51], [FSE50], [FSE52], [FSE53], [FSE54], [FSE55], and [FSE56] )
transactional message (en)	The amount in box [FSE57] must equal ( the sum of [FSE49], [FSE51], [FSE50], [FSE52], [FSE53], [FSE54], [FSE55], and [FSE56] ). Please check.

#### element: ChargesOnCessationOfBusiness

XML

ChargesOnCessationOfBusiness 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA103F/CapitalAllowances/ChargesOnCessationOfBusiness
cardinality	0..1
description	Charges on cessation of business
id	[FSE58]

#### element: TotalBalancingCharges

XML

TotalBalancingCharges 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103F/CapitalAllowances/TotalBalancingCharges
cardinality	0..1
description	Total charges on sale or cessation
id	[FSE59]



path	/MTR/SA103F/TaxableProfitOrLoss
cardinality	0..1
description	Taxable profit or loss
id	[FSE60–76]

## validation rule:

error code: 8215	description: If $([FSE64 / FSE65] + [FSE68] - [FSE69])$ is positive, then [FSE73] is mandatory and $= ([FSE64 / FSE65] + [FSE68] - [FSE69] + [FSE72] + [FSE71])$
transactional message (en)	The amount in box [FSE73] must equal $([FSE64 / FSE65] + [FSE68] - [FSE69] + [FSE72] + [FSE71])$ if the sum of $([FSE64 / FSE65] + [FSE68] - [FSE69])$ is positive. Please check.
error code: 8216	description: If $([FSE64 / FSE65] + [FSE68] - [FSE69])$ is negative or zero, then if $([FSE71] + [FSE72])$ is greater than zero, then [FSE73] is mandatory and $= ([FSE71] + [FSE72])$ ; else [FSE73] must be zero or absent
transactional message (en)	The sum of $([FSE64 / FSE65] + [FSE68] - [FSE69])$ is negative or zero. If $([FSE71] + [FSE72])$ is greater than zero, the amount in box [FSE73] must equal $([FSE71] + [FSE72])$ or [FSE73] must be zero or absent. Please check.
error code: 8217	description: If $([FSE64 / FSE65] + [FSE68] - [FSE69])$ is negative, then [FSE77] is mandatory and $=$ positive equivalent of $([FSE64 / FSE65] + [FSE68] - [FSE69])$
transactional message (en)	The sum of $([FSE64 / FSE65] + [FSE68] - [FSE69])$ is negative. Please complete box [FSE77] with the positive equivalent.

OwnGoodsAndServices 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103F/TaxableProfitOrLoss/OwnGoodsAndServices
cardinality	0..1
description	Personal Use
id	[FSE60]

## element: AdditionsToNetProfitDeductionsFromNetLoss

XML

AdditionsToNetProfitDeductionsFromNetLoss 0..1  
MTR\_SAMonetaryType

base	MTR_SAMonetaryType
path	/MTR/SA103F/TaxableProfitOrLoss/AdditionsToNetProfitDeductionsFromNetLoss
cardinality	0..1
description	Total additions to net profit
id	[FSE61]

### validation rule:

error code: 6059	description: additions to net profit/deductions from net loss is valid if and only if this equals ( The sum of [FSE46], [FSE58], [FSE59], and [FSE60] )
transactional message (en)	The amount in box [FSE61] must equal ( the sum of [FSE46], [FSE58], [FSE59], and [FSE60] ). Please check.

## element: NonTaxableBusinessIncome

XML

NonTaxableBusinessIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103F/TaxableProfitOrLoss/NonTaxableBusinessIncome
cardinality	0..1
description	Other Deductions
id	[FSE62]

## element: DeductionsFromNetProfitAdditionsToNetLoss

XML

DeductionsFromNetProfitAdditionsToNetLoss 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103F/TaxableProfitOrLoss/DeductionsFromNetProfitAdditionsToNetLoss
cardinality	0..1
description	Deductions from net profit
id	[FSE63]

### validation rule:

error code: 6065	description: [FSE63] should equal ( [FSE57] plus [FSE62] )
transactional message (en)	The amount in box [FSE63] must equal ( [FSE57] plus [FSE62] ). Please check.

## element: NetBusinessProfitLossForTax

XML

NetBusinessProfitLossForTax 0..1  
MTR\_SAMonetaryType

base	MTR_SAMonetaryType
path	/MTR/SA103F/TaxableProfitOrLoss/NetBusinessProfitLossForTax
cardinality	0..1
description	Net business profit
id	[FSE64 / FSE65]

### validation rule:

error code: 6111	description: The sum of [FSE47/FSE48] + [FSE61] – [FSE63] must equal [FSE64 / FSE65].
transactional message (en)	The amount in box [FSE64 / FSE65] must equal the sum of [FSE47/FSE48] plus [FSE61] minus [FSE63]. Please check.

**element: DateBasisPeriodBegan**
**XML**

DateBasisPeriodBegan 0..1  
MTR\_SAMTRdateType

base	MTR_SAMTRdateType
path	/MTR/SA103F/TaxableProfitOrLoss/DateBasisPeriodBegan
cardinality	0..1
description	Basis Period Begins
id	[FSE66]

**element: DateBasisPeriodEnded**
**XML**

DateBasisPeriodEnded 0..1  
MTR\_SAMTRdateType

base	MTR_SAMTRdateType
path	/MTR/SA103F/TaxableProfitOrLoss/DateBasisPeriodEnded
cardinality	0..1
description	Basis Period Ends
id	[FSE67]

**validation rule:**

error code: 6217	description: If [FSE67] is present, then [FSE66] should be present and [FSE67] should not be earlier than [FSE66].
transactional message (en)	The date cannot be earlier than [FSE66]. Please amend the entry.

**element: BasisPeriodAdjustment**
**XML**

BasisPeriodAdjustment 0..1  
MTR\_SAnonZeroMonetaryType

base	MTR_SAnonZeroMonetaryType
path	/MTR/SA103F/TaxableProfitOrLoss/BasisPeriodAdjustment
cardinality	0..1
description	Adjustment to arrive at profit or loss. New business
id	[FSE68]

**element: OverlapReliefUsed**
**XML**

OverlapReliefUsed 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103F/TaxableProfitOrLoss/OverlapReliefUsed
cardinality	0..1
description	Overlap relief used
id	[FSE69]

**element: OverlapProfitCarriedForward**
**XML**

OverlapProfitCarriedForward 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103F/TaxableProfitOrLoss/OverlapProfitCarriedForward
cardinality	0..1

description	Overlap Profit CF
id	[FSE70]

## element: **ChangeOfAccountingPracticeAdjustment**

**XML**

ChangeOfAccountingPracticeAdjustment 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/TaxableProfitOrLoss/ChangeOfAccountingPracticeAdjustment
cardinality	0..1
description	This years instalment of adjustment on withdrawal of cash basis, or adjustment on other change of basis
id	[FSE71]

## element: **AveragingAdjustment**

**XML**

AveragingAdjustment 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103F/TaxableProfitOrLoss/AveragingAdjustment
cardinality	0..1
description	Adjustment for farmers' and literary/artistic averaging
id	[FSE72]

## element: **AdjustedProfitForTheYear**

**XML**

AdjustedProfitForTheYear 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103F/TaxableProfitOrLoss/AdjustedProfitForTheYear
cardinality	0..1
description	Net Profit for year
id	[FSE73]

## element: **LossBroughtForward**

**XML**

LossBroughtForward 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/TaxableProfitOrLoss/LossBroughtForward
cardinality	0..1
description	Losses used this year
id	[FSE74]

### validation rule:

error code: 6226	description: Must not exceed the larger of [FSE64 / FSE65] or [FSE73]
transactional message (en)	This amount exceeds the amount entered in either [FSE64 / FSE65] or [FSE73]. Please check.

## element: **AnyOtherBusinessIncome**

**XML**

AnyOtherBusinessIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/TaxableProfitOrLoss/AnyOtherBusinessIncome
cardinality	0..1
description	Any other business income
id	[FSE75]

## element: TotalTaxableBusinessProfits

XML

TotalTaxableBusinessProfits 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103F/TaxableProfitOrLoss/TotalTaxableBusinessProfits
cardinality	0..1
description	Total taxable profits from this business
id	[FSE76]

### validation rule:

error code: 6115	description: [FSE76] should equal [FSE73] minus [FSE74] plus [FSE75]
transactional message (en)	The amount in box [FSE76] must equal [FSE73] minus [FSE74] plus [FSE75]. Please check.

## element: Losses

XML



path	/MTR/SA103F/Losses
cardinality	0..1
description	Losses
id	[FSE77-80]

## element: AdjustedLossForTheYear

XML

AdjustedLossForTheYear 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103F/Losses/AdjustedLossForTheYear
cardinality	0..1
description	Allowable loss for year
id	[FSE77]

### validation rule:

error code: 8218	description: If $([FSE64] / [FSE65] + [FSE68] - [FSE69])$ is greater than or equal to zero, then $[FSE77] = 0$ or is absent.
transactional message (en)	The sum of $([FSE64] / [FSE65] + [FSE68] - [FSE69])$ is greater than or equal to zero. The entry in box [FSE77] must equal 0 or be absent. Please check.

## element: LossOfYearSetAgainstOtherIncome

XML

LossOfYearSetAgainstOtherIncome 0..1  
MTR\_SAnonNegativeMonetaryType



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103F/Losses/LossOfYearSetAgainstOtherIncome
cardinality	0..1
description	Loss offset against other income for year
id	[FSE78]

**validation rule:**

error code: 6281	description: [FSE78] should not exceed [FSE77]
transactional message (en)	The amount in box [FSE78] exceeds the amount in box [FSE77]. Please check.

**element: LossToCarryBack**

**XML**

LossToCarryBack 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/Losses/LossToCarryBack
cardinality	0..1
description	Losses carried back to previous year
id	[FSE79]

**validation rule:**

error code: 6449	description: Must not exceed [FSE77] minus [FSE78]
transactional message (en)	The amount in box [FSE79] exceeds ( [FSE77] minus [FSE78]). Please check.

**element: TotalLossToCarryForward**

**XML**

TotalLossToCarryForward 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/Losses/TotalLossToCarryForward
cardinality	0..1
description	Total loss to carry forward after all other set offs
id	[FSE80]

**element: TaxTakenOff**

**XML**

TaxTakenOff 0..1

- SubContractorsTaxDeduction 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType
- OtherTaxTakenOffTradingIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

path	/MTR/SA103F/TaxTakenOff
cardinality	0..1
description	Tax taken off
id	[FSE81–82]

**element: SubContractorsTaxDeduction**

**XML**

SubContractorsTaxDeduction 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/TaxTakenOff/SubContractorsTaxDeduction
cardinality	0..1
description	Deductions made by contractors on account of tax

id	[FSE81]
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## element: OtherTaxTakenOffTradingIncome

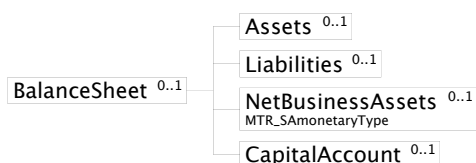
XML

OtherTaxTakenOffTradingIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103F/TaxTakenOff/OtherTaxTakenOffTradingIncome
cardinality	0..1
description	Tax deducted from trading income (excluding CIS25)
id	[FSE82]

## element: BalanceSheet

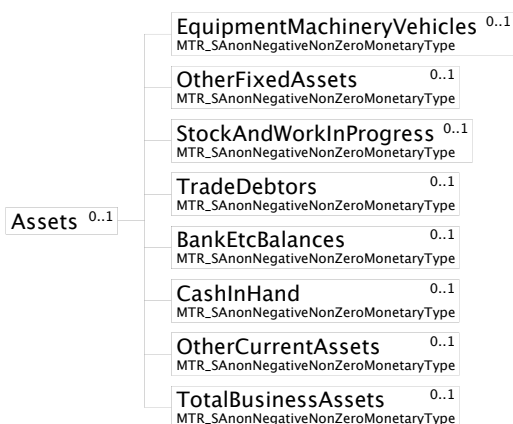
XML



path	/MTR/SA103F/BalanceSheet
cardinality	0..1
description	Balance sheet
id	[FSE83–99]

## element: Assets

XML



path	/MTR/SA103F/BalanceSheet/Assets
cardinality	0..1
description	Assets
id	[FSE83–90]

## element: EquipmentMachineryVehicles

XML

EquipmentMachineryVehicles 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103F/BalanceSheet/Assets/EquipmentMachineryVehicles
cardinality	0..1
description	Plant machinery and motor vehicles
id	[FSE83]

element: **OtherFixedAssets**

XML

OtherFixedAssets 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BalanceSheet/Assets/OtherFixedAssets
cardinality	0..1
description	Other fixed assets
id	[FSE84]

element: **StockAndWorkInProgress**

XML

StockAndWorkInProgress 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BalanceSheet/Assets/StockAndWorkInProgress
cardinality	0..1
description	Stock and work in progress
id	[FSE85]

element: **TradeDebtors**

XML

TradeDebtors 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BalanceSheet/Assets/TradeDebtors
cardinality	0..1
description	Trade debtors
id	[FSE86]

element: **BankEtcBalances**

XML

BankEtcBalances 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BalanceSheet/Assets/BankEtcBalances
cardinality	0..1
description	Bank/building society balances
id	[FSE87]

element: **CashInHand**

XML

CashInHand 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BalanceSheet/Assets/CashInHand
cardinality	0..1
description	Cash in hand
id	[FSE88]

## element: OtherCurrentAssets

XML

OtherCurrentAssets 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103F/BalanceSheet/Assets/OtherCurrentAssets
cardinality	0..1
description	Other current assets and prepayments
id	[FSE89]

## element: TotalBusinessAssets

XML

TotalBusinessAssets 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103F/BalanceSheet/Assets/TotalBusinessAssets
cardinality	0..1
description	Total Assets
id	[FSE90]

### validation rule:

error code: 6131	description: total business assets is valid if and only if this equals ( The sum of [FSE83], [FSE84], [FSE85], [FSE86], [FSE87], [FSE88], and [FSE89] )
transactional message (en)	The amount in box [FSE90] must equal ( the sum of [FSE83], [FSE84], [FSE85], [FSE86], [FSE87], [FSE88], and [FSE89] ). Please check.

## element: Liabilities

XML



path	/MTR/SA103F/BalanceSheet/Liabilities
cardinality	0..1
description	Liabilities
id	[FSE91–93]

## element: TradeCreditors

XML

TradeCreditors 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103F/BalanceSheet/Liabilities/TradeCreditors
cardinality	0..1
description	Trade creditors and accruals
id	[FSE91]

## element: LoansAndOverdrafts

XML

LoansAndOverdrafts 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BalanceSheet/Liabilities/LoansAndOverdrafts
cardinality	0..1
description	Loans and overdrawn bank accounts
id	[FSE92]

## element: OtherLiabilities

XML

OtherLiabilities 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BalanceSheet/Liabilities/OtherLiabilities
cardinality	0..1
description	Other liabilities
id	[FSE93]

## element: NetBusinessAssets

XML

NetBusinessAssets 0..1  
MTR\_SAMonetaryType

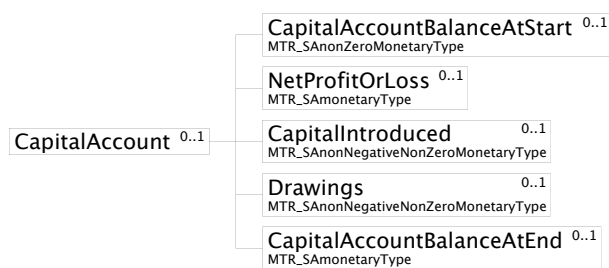
base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA103F/BalanceSheet/NetBusinessAssets
cardinality	0..1
description	Net Business Assets
id	[FSE94]

### validation rule:

error code: 6142	description: [FSE94] should equal ( [FSE90] minus ( The sum of [FSE91], [FSE92], and [FSE93] ) )
transactional message (en)	The amount in box [FSE94] must equal ( [FSE90] minus ( the sum of [FSE91], [FSE92], and [FSE93] ) ). Please check.

## element: CapitalAccount

XML



path	/MTR/SA103F/BalanceSheet/CapitalAccount
cardinality	0..1
description	Capital account
id	[FSE95–99]

## element: CapitalAccountBalanceAtStart

XML

CapitalAccountBalanceAtStart 0..1  
MTR\_SAnonZeroMonetaryType

base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103F/BalanceSheet/CapitalAccount/CapitalAccountBalanceAtStart

cardinality	0..1
description	Balance at start of period
id	[FSE95]

#### element: NetProfitOrLoss

XML

NetProfitOrLoss 0..1  
MTR\_SAMonetaryType

base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA103F/BalanceSheet/CapitalAccount/NetProfitOrLoss
cardinality	0..1
description	Net profit/(loss)
id	[FSE96]

#### validation rule:

error code: 6836	description: Must = [FSE47/FSE48]
transactional message (en)	The amount entered in box [FSE96] must equal the amount entered in [FSE47/FSE48]. Please check.

#### element: CapitalIntroduced

XML

CapitalIntroduced 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BalanceSheet/CapitalAccount/CapitalIntroduced
cardinality	0..1
description	Capital introduced
id	[FSE97]

#### element: Drawings

XML

Drawings 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103F/BalanceSheet/CapitalAccount/Drawings
cardinality	0..1
description	Drawings
id	[FSE98]

#### element: CapitalAccountBalanceAtEnd

XML

CapitalAccountBalanceAtEnd 0..1  
MTR\_SAMonetaryType

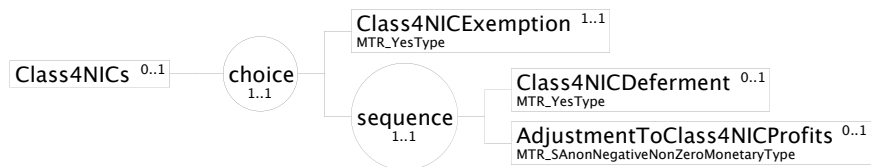
base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA103F/BalanceSheet/CapitalAccount/CapitalAccountBalanceAtEnd
cardinality	0..1
description	Capital Account – Balance At End of Period
id	[FSE99]

#### validation rule:

error code: 6146	description: [FSE99] should equal ( ( The sum of [FSE95], [FSE96], and [FSE97] ) minus [FSE98] )
transactional message (en)	The amount in box [FSE99] must equal ( ( the sum of [FSE95], [FSE96], and [FSE97] ) minus [FSE98] ). Please check.

## element: Class4NICs

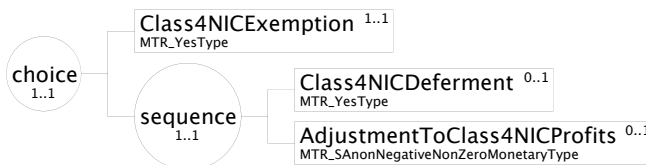
XML



path	/MTR/SA103F/Class4NICs
cardinality	0..1
description	Class 4 NICs
id	[FSE100-102]

## choice:

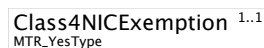
XML



path	/MTR/SA103F/Class4NICs
cardinality	1..1

## element: Class4NICExemption

XML



base	<a href="#">MTR_YesType</a>
path	/MTR/SA103F/Class4NICs/Class4NICExemption
cardinality	1..1
description	Tick this box if exception applies
id	[FSE100]

## sequence:

XML



path	/MTR/SA103F/Class4NICs
cardinality	1..1

## element: Class4NICDeferment

XML



base	<a href="#">MTR_YesType</a>
path	/MTR/SA103F/Class4NICs/Class4NICDeferment
cardinality	0..1
description	Tick this box if deferment applies
id	[FSE101]

element: **AdjustmentToClass4NICProfits**

XML

AdjustmentToClass4NICProfits 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103F/Class4NICs/AdjustmentToClass4NICProfits
cardinality	0..1
description	Adj to Profit chargeable to Class 4 NIC
id	[FSE102]

element: **OtherInformationSpace**

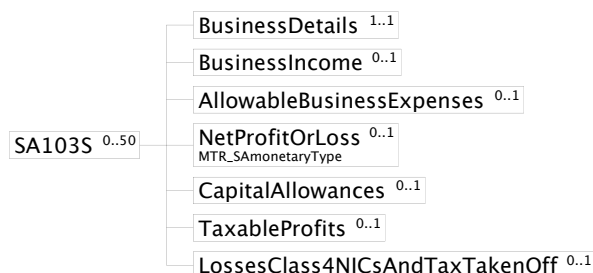
XML

OtherInformationSpace 0..1  
MTR\_SAnonEmptyStringType

base	MTR_SAnonEmptyStringType
path	/MTR/SA103F/OtherInformationSpace
cardinality	0..1
description	Additional information
minLength	1
maxLength	20480
id	[FSE103]

element: **SA103S**

XML



path	/MTR/SA103S
cardinality	0..50
description	Short self-employment
id	[SA103S]

validation rule:

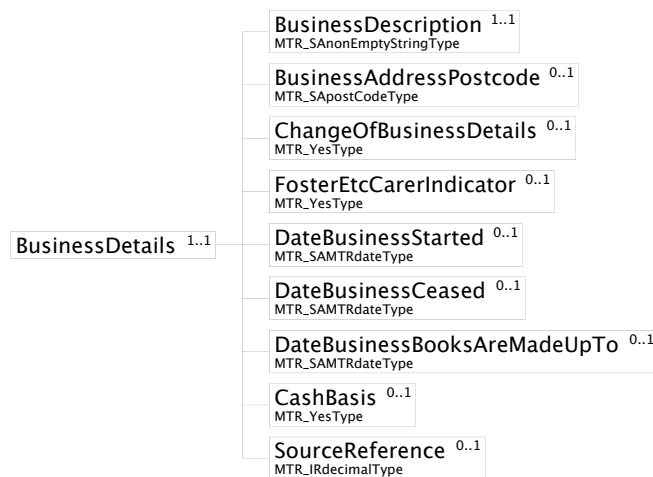
error code: 6063	description: total allowable expenses should be present if [SSE11] or [SSE12] or [SSE13] or [SSE14] or [SSE15] or [SSE16] or [SSE17] or [SSE18] or [SSE19]
transactional message (en)	There is an entry in [SSE11] or [SSE12] or [SSE13] or [SSE14] or [SSE15] or [SSE16] or [SSE17] or [SSE18] or [SSE19]. Please complete box [SSE20].
error code: 6066	description: Net profit should be present if ( ( [SSE9] plus [SSE10] ) minus [SSE20] ) is non-zero
transactional message (en)	The sum of ( ( [SSE9] plus [SSE10] ) minus [SSE20] ) is non-zero. Please complete box [SSE21/SSE22].
error code: 6067	description: net business profit for tax should be present if ( ( The sum of [SSE21/SSE22], [SSE26], and [SSE27] ) minus ( The sum of [SSE23], [SSE24], and [SSE25] ) ) exceeds 0
transactional message (en)	The sum of ( ( [SSE21/SSE22], [SSE26], and [SSE27] ) minus ( [SSE23], [SSE24], and [SSE25] ) ) exceeds 0. Please complete box [SSE28].
error code: 6068	description: total taxable business profits should be present if ( ( [SSE28] plus [SSE30] ) minus [SSE29] ) exceeds 0
transactional message (en)	The sum of ( ( [SSE28] plus [SSE30] ) minus [SSE29] ) exceeds 0. Please complete box [SSE31].
error code: 6069	description: Loss for the year should be present if ( ( The sum of [SSE23], [SSE24], and [SSE25] ) minus ( The sum of [SSE21/SSE22], [SSE26], and [SSE27] ) ) exceeds 0



transactional message (en)	The sum of ( ( [SSE23], [SSE24], and [SSE25] ) minus ( [SSE21/SSE22], [SSE26], and [SSE27] ) ) exceeds 0. Please complete box [SSE32].
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## element: BusinessDetails

XML



path	/MTR/SA103S/BusinessDetails
cardinality	1..1
description	Business details
id	[SSE1-8]

## element: BusinessDescription

XML



base	MTR_SAnonEmptyStringType
path	/MTR/SA103S/BusinessDetails/BusinessDescription
cardinality	1..1
description	Description of Business
minLength	1
maxLength	42
id	[SSE1]

## element: BusinessAddressPostcode

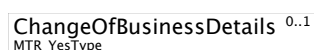
XML



base	MTR_SAPostCodeType
path	/MTR/SA103S/BusinessDetails/BusinessAddressPostcode
cardinality	0..1
description	Postcode of Business
example	AA1 1AA
id	[SSE2]

## element: ChangeOfBusinessDetails

XML



base	MTR_YesType
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path	/MTR/SA103S/BusinessDetails/ChangeOfBusinessDetails
cardinality	0..1
description	Tick if details have changed
id	[SSE3]

## element: FosterEtcCarerIndicator

XML

FosterEtcCarerIndicator 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA103S/BusinessDetails/FosterEtcCarerIndicator
cardinality	0..1
description	Foster Carer or adult placement carer
id	[SSE4]

## element: DateBusinessStarted

XML

DateBusinessStarted 0..1  
MTR\_SAMTRdateType

base	MTR_SAMTRdateType
path	/MTR/SA103S/BusinessDetails/DateBusinessStarted
cardinality	0..1
description	Date of Commencement
id	[SSE5]

### validation rule:

error code: 6433	description: must be within the current return year
transactional message (en)	Must be a date between 6 April and 5 April of the year of the return. Please amend the entry.

## element: DateBusinessCeased

XML

DateBusinessCeased 0..1  
MTR\_SAMTRdateType

base	MTR_SAMTRdateType
path	/MTR/SA103S/BusinessDetails/DateBusinessCeased
cardinality	0..1
description	Date of Cessation
id	[SSE6]

### validation rule:

error code: 6433	description: must be within the current return year
transactional message (en)	Must be a date between 6 April and 5 April of the year of the return. Please amend the entry.
error code: 6147	description: If present must be the same as or later than [SSE5]
transactional message (en)	The date cannot be earlier than [SSE5]. Please amend the entry.

## element: DateBusinessBooksAreMadeUpTo

XML

DateBusinessBooksAreMadeUpTo 0..1  
MTR\_SAMTRdateType

base	MTR_SAMTRdateType
path	/MTR/SA103S/BusinessDetails/DateBusinessBooksAreMadeUpTo
cardinality	0..1

description	Accounting period end
id	[SSE7]

## element: CashBasis

XML

CashBasis 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA103S/BusinessDetails/CashBasis
cardinality	0..1
description	Cash basis
id	[SSE8]

### validation rule:

error code: 8302	description: If [SSE8] is present, then [SSE33] must be zero or absent.
transactional message (en)	If [SSE8] is present, then [SSE33] must be zero or absent.

## element: SourceReference

XML

SourceReference 0..1  
MTR\_IRdecimalType

base	MTR_IRdecimalType
path	/MTR/SA103S/BusinessDetails/SourceReference
cardinality	0..1
description	Pseudo box. Source reference box
id	[Pseudo1]

## element: BusinessIncome

XML

BusinessIncome 0..1

- Turnover 0..1  
MTR\_SAnonNegativeMonetaryType
- OtherBusinessIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

path	/MTR/SA103S/BusinessIncome
cardinality	0..1
description	Business income
id	[SSE9-10]

## element: Turnover

XML

Turnover 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA103S/BusinessIncome/Turnover
cardinality	0..1
description	Sales/business income
id	[SSE9]

### validation rule:

error code: 6235	description: If [SSE5] and [SSE6] are both absent, amount must be below [£79,000].
transactional message (en)	The amount in box [SSE9] must be below [£79,000] as [SSE5] and [SSE6] are both absent. Please check.
error code: 6236	description: If [SSE5] present but [SSE6] is absent, amount must be below ([£79,000] x no of days / (365 or 366) ) where no of days = no of days from ( [SSE5] to [5 April 2014] inclusive )

transactional message (en)	As there is an entry in [SSE5] but [SSE6] is absent, the amount in box [SSE9] must be below ( $[\pounds 79,000] \times \text{number of days} / (365 \text{ or } 366)$ ) where number of days equals the number of days from [SSE5] to [5 April 2014] inclusive. Please check.
error code: 6237	description: If [SSE6] is present but [SSE5] is absent, amount must be below ( $[\pounds 79,000] \times \text{no of days} / (365 \text{ or } 366)$ ) where no of days = no of days from ([6 April 2013] to [SSE6] inclusive)
transactional message (en)	As there is an entry in [SSE6] but [SSE5] is absent, the amount in box [SSE9] must be below ( $[\pounds 79,000] \times \text{number of days} / (365 \text{ or } 366)$ ) where number of days equals the number of days from [6 April 2013] to [SSE6] inclusive. Please check.
error code: 6238	description: If [SSE5] and [SSE6] are both present, amount must be below ( $[\pounds 79,000] \times \text{no of days} / (365 \text{ or } 366)$ ) where the no of days = no of days from [SSE5] to [SSE6] inclusive
transactional message (en)	As there is an entry in both [SSE5] and [SSE6], the amount in box [SSE9] must be below ( $[\pounds 79,000] \times \text{number of days} / (365 \text{ or } 366)$ ) where number of days equals the number of days from [SSE5] to [SSE6] inclusive. Please check.

## element: OtherBusinessIncome

XML

OtherBusinessIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103S/BusinessIncome/OtherBusinessIncome
cardinality	0..1
description	Other income/profits
id	[SSE10]

## element: AllowableBusinessExpenses

XML



path	/MTR/SA103S/AllowableBusinessExpenses
cardinality	0..1
description	Allowable business expenses
id	[SSE11-20]

## element: CostOfGoods

XML

CostOfGoods 0..1  
MTR\_SAnonZeroMonetaryType

base	MTR_SAnonZeroMonetaryType
path	/MTR/SA103S/AllowableBusinessExpenses/CostOfGoods
cardinality	0..1
description	Cost of sales
id	[SSE11]

element: **CarVanAndTravelExpenses**

**XML**

CarVanAndTravelExpenses 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103S/AllowableBusinessExpenses/CarVanAndTravelExpenses
cardinality	0..1
description	Motor expenses
id	[SSE12]

element: **WagesSalariesAndStaffCosts**

**XML**

WagesSalariesAndStaffCosts 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103S/AllowableBusinessExpenses/WagesSalariesAndStaffCosts
cardinality	0..1
description	Employee costs
id	[SSE13]

element: **RentAndOtherPropertyCosts**

**XML**

RentAndOtherPropertyCosts 0..1  
MTR\_SAnonZeroMonetaryType

base	MTR_SAnonZeroMonetaryType
path	/MTR/SA103S/AllowableBusinessExpenses/RentAndOtherPropertyCosts
cardinality	0..1
description	Premises costs
id	[SSE14]

element: **RepairAndRenewalCosts**

**XML**

RepairAndRenewalCosts 0..1  
MTR\_SAnonZeroMonetaryType

base	MTR_SAnonZeroMonetaryType
path	/MTR/SA103S/AllowableBusinessExpenses/RepairAndRenewalCosts
cardinality	0..1
description	Repairs
id	[SSE15]

element: **AccountancyAndLegalFees**

**XML**

AccountancyAndLegalFees 0..1  
MTR\_SAnonZeroMonetaryType

base	MTR_SAnonZeroMonetaryType
path	/MTR/SA103S/AllowableBusinessExpenses/AccountancyAndLegalFees
cardinality	0..1
description	Legal and professional costs
id	[SSE16]

## element: InterestAndFinanceCharges

XML

InterestAndFinanceCharges 0..1  
MTR\_SAnonZeroMonetaryType

base	MTR_SAnonZeroMonetaryType
path	/MTR/SA103S/AllowableBusinessExpenses/InterestAndFinanceCharges
cardinality	0..1
description	Other finance charges
id	[SSE17]

## element: PhoneAndOtherOfficeCosts

XML

PhoneAndOtherOfficeCosts 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103S/AllowableBusinessExpenses/PhoneAndOtherOfficeCosts
cardinality	0..1
description	General administrative expenses
id	[SSE18]

## element: OtherAllowableBusinessExpenses

XML

OtherAllowableBusinessExpenses 0..1  
MTR\_SAnonZeroMonetaryType

base	MTR_SAnonZeroMonetaryType
path	/MTR/SA103S/AllowableBusinessExpenses/OtherAllowableBusinessExpenses
cardinality	0..1
description	Other expenses
id	[SSE19]

## element: TotalAllowableExpenses

XML

TotalAllowableExpenses 0..1  
MTR\_SAMonetaryType

base	MTR_SAMonetaryType
path	/MTR/SA103S/AllowableBusinessExpenses/TotalAllowableExpenses
cardinality	0..1
description	Total expenses
id	[SSE20]

### validation rule:

error code: 6163	description: If [SSE20] is present and greater than zero and [SSE9] is $\geq$ [£79,000] there must be an entry in at least one of [SSE11] to [SSE19] and [SSE20] must equal the total of those boxes.
transactional message (en)	As the amount in box [SSE20] is greater than zero and [SSE9] is equal to or greater than [£79,000] there must be an entry in at least one of [SSE11] to [SSE19] and [SSE20] must equal the total of those boxes. Please check.

## element: NetProfitOrLoss

XML

NetProfitOrLoss 0..1  
MTR\_SAMonetaryType

base	MTR_SAMonetaryType
------	--------------------

path	/MTR/SA103S/NetProfitOrLoss
cardinality	0..1
description	Net profit or loss
id	[SSE21/SSE22]

**validation rule:**

error code: 6176	description: The sum of [SSE9] + [SSE10] – [SSE20] must equal [SSE21/SSE22]
transactional message (en)	The amount in [SSE21/SSE22] must equal the sum of [SSE9] plus [SSE10] minus [SSE20]. Please check.

**element: CapitalAllowances**

**XML**



path	/MTR/SA103S/CapitalAllowances
cardinality	0..1
description	Capital allowances
id	[SSE23–26]

**element: AnnualInvestmentAllowance**

**XML**



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103S/CapitalAllowances/AnnualInvestmentAllowance
cardinality	0..1
description	Annual Investment Allowance
id	[SSE23]

**validation rule:**

error code: 6070	description: [SSE23] must not exceed [£375,000]
transactional message (en)	The amount in box [SSE23] exceeds [£375,000]. Please check.

**element: AllowanceForSmallBalanceOfUnrelievedExpenditure**

**XML**



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103S/CapitalAllowances/AllowanceForSmallBalanceOfUnrelievedExpenditure
cardinality	0..1
description	Unrelieved expenditure
id	[SSE24]

**element: OtherCapitalAllowances**

**XML**



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103S/CapitalAllowances/OtherCapitalAllowances

cardinality	0..1
description	Other capital allowances
id	[SSE25]

## element: TotalBalancingCharges

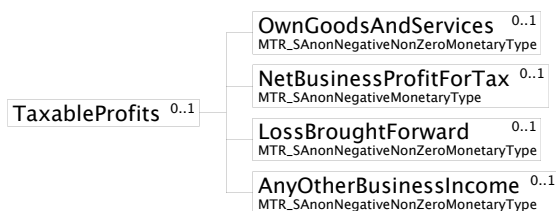
XML

TotalBalancingCharges 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103S/CapitalAllowances/TotalBalancingCharges
cardinality	0..1
description	Total balancing charges
id	[SSE26]

## element: TaxableProfits

XML



path	/MTR/SA103S/TaxableProfits
cardinality	0..1
description	Taxable profits
id	[SSE27–30]

## element: OwnGoodsAndServices

XML

OwnGoodsAndServices 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103S/TaxableProfits/OwnGoodsAndServices
cardinality	0..1
description	Personal Use
id	[SSE27]

## element: NetBusinessProfitForTax

XML

NetBusinessProfitForTax 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103S/TaxableProfits/NetBusinessProfitForTax
cardinality	0..1
description	Net profit for tax purposes
id	[SSE28]

### validation rule:

error code: 6177	description: Where sum of [SSE21/SSE22] + [SSE26] + [SSE27] minus ( [SSE23] + [SSE24] + [SSE25] ) is positive [SSE28] must equal that positive amount
transactional message (en)	The amount in box [SSE28] must equal the sum of ( ( [SSE21/SSE22] plus [SSE26] plus [SSE27] ) minus ( [SSE23] plus [SSE24] plus [SSE25] ) ) if positive. Please check.



## element: LossBroughtForward

XML

LossBroughtForward 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103S/TaxableProfits/LossBroughtForward
cardinality	0..1
description	Losses used this year
id	[SSE29]

### validation rule:

error code: 6282	description: [SSE29] should not exceed [SSE28]
transactional message (en)	The amount in box [SSE29] exceeds the amount in box [SSE28]. Please check.

## element: AnyOtherBusinessIncome

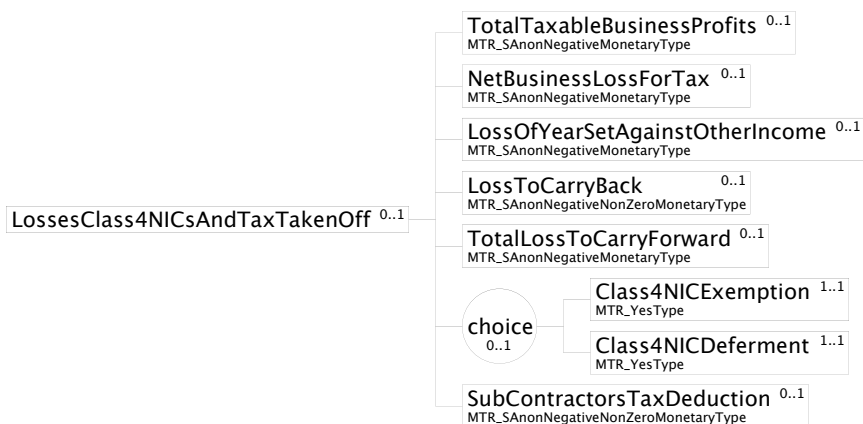
XML

AnyOtherBusinessIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103S/TaxableProfits/AnyOtherBusinessIncome
cardinality	0..1
description	Any other business income
id	[SSE30]

## element: LossesClass4NICsAndTaxTakenOff

XML



path	/MTR/SA103S/LossesClass4NICsAndTaxTakenOff
cardinality	0..1
description	Losses, Class 4 NICs and Tax taken off
id	[SSE31–38]

## element: TotalTaxableBusinessProfits

XML

TotalTaxableBusinessProfits 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA103S/LossesClass4NICsAndTaxTakenOff/TotalTaxableBusinessProfits
cardinality	0..1
description	Total taxable profits from this business
id	[SSE31]

**validation rule:**

error code: 6178	description: If [SSE31] is present, it should equal ( ( [SSE28] plus [SSE30] ) minus [SSE29] )
transactional message (en)	The amount in box [SSE31] must equal ( ( [SSE28] plus [SSE30] ) minus [SSE29] ). Please check.

**element: NetBusinessLossForTax****XML**

NetBusinessLossForTax 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA103S/LossesClass4NICsAndTaxTakenOff/NetBusinessLossForTax
cardinality	0..1
description	Allowable loss for year
id	[SSE32]

**validation rule:**

error code: 6183	description: Where the sum of [SSE23] + [SSE24] + [SSE25] - ([SSE21/SSE22] + [SSE26] + [SSE27]) is positive or zero [SSE32] must equal that sum
transactional message (en)	The amount in box [SSE32] must equal [SSE23] plus [SSE24] plus [SSE25] minus ([SSE21/SSE22] plus [SSE26] plus [SSE27]) if positive or zero. Please check.

**element: LossOfYearSetAgainstOtherIncome****XML**

LossOfYearSetAgainstOtherIncome 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA103S/LossesClass4NICsAndTaxTakenOff/LossOfYearSetAgainstOtherIncome
cardinality	0..1
description	Loss offset against other income for year
id	[SSE33]

**validation rule:**

error code: 6224	description: [SSE33] must not exceed [SSE32]
transactional message (en)	The amount in box [SSE33] exceeds the amount in box [SSE32]. Please check.

**element: LossToCarryBack****XML**

LossToCarryBack 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103S/LossesClass4NICsAndTaxTakenOff/LossToCarryBack
cardinality	0..1
description	Loss to carry back
id	[SSE34]

**validation rule:**

error code: 6510	description: [SSE34] must not be greater than [SSE32] - [SSE33]
transactional message (en)	The amount in box [SSE34] exceeds [SSE32] minus [SSE33]. Please check

**element: TotalLossToCarryForward****XML**

TotalLossToCarryForward 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA103S/LossesClass4NICsAndTaxTakenOff/TotalLossToCarryForward

cardinality	0..1
description	Losses brought forward from last year
id	[SSE35]

choice:

XML



path	/MTR/SA103S/LossesClass4NICsAndTaxTakenOff
cardinality	0..1

element: **Class4NICExemption**

XML

Class4NICExemption 1..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA103S/LossesClass4NICsAndTaxTakenOff/Class4NICExemption
cardinality	1..1
description	Tick this box if exception applies
id	[SSE36]

element: **Class4NICDeferment**

XML

Class4NICDeferment 1..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA103S/LossesClass4NICsAndTaxTakenOff/Class4NICDeferment
cardinality	1..1
description	Tick this box if deferment applies
id	[SSE37]

element: **SubContractorsTaxDeduction**

XML

SubContractorsTaxDeduction 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103S/LossesClass4NICsAndTaxTakenOff/SubContractorsTaxDeduction
cardinality	0..1
description	Deductions made by contractors on account of tax
id	[SSE38]



path	/MTR/SA103L
cardinality	0..1
description	Lloyd's Underwriters
id	[SA103L]

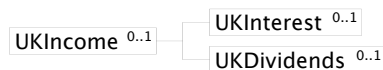
**validation rule:**

error code: 6071	description: total UK interest and tax taken off should be present if [LUN1] or [LUN2] or [LUN3] or [LUN4]
transactional message (en)	There is an entry in [LUN1] or [LUN2] or [LUN3] or [LUN4]. Please complete box [LUN5].
error code: 6073	description: non UK dividends – amount should be present if [LUN19]
transactional message (en)	There is an entry in box [LUN19]. Please complete box [LUN15].
error code: 6074	description: total non-UK income should be present if [LUN12] or [LUN13] or [LUN14] or [LUN15] or [LUN16] or [LUN17]
transactional message (en)	There is an entry in [LUN12] or [LUN13] or [LUN14] or [LUN15] or [LUN16] or [LUN17]. Please complete box [LUN18].
error code: 6076	description: total Lloyd's income should be present if [LUN5] or [LUN11] or [LUN18] or [LUN26]
transactional message (en)	There is an entry in [LUN5] or [LUN11] or [LUN18] or [LUN26]. Please complete box [LUN27].
error code: 6077	description: total losses and expenses should be present if ( The sum of [LUN29], [LUN30], [LUN31], [LUN32], [LUN33], [LUN34], [LUN35], [LUN36], [LUN37], [LUN38], and [LUN39] ) exceeds 0
transactional message (en)	The sum of ( [LUN29], [LUN30], [LUN31], [LUN32], [LUN33], [LUN34], [LUN35], [LUN36], [LUN37], [LUN38], and [LUN39] ) exceeds 0. Please complete box [LUN40].
error code: 6078	description: profit amount should be present if ( [LUN27] minus [LUN40] ) exceeds 0
transactional message (en)	The sum of ( [LUN27] minus [LUN40] ) exceeds 0. Please complete box [LUN41].
error code: 6079	description: loss amount should be present if ( [LUN40] minus [LUN27] ) exceeds 0
transactional message (en)	The sum of ( [LUN40] minus [LUN27] ) exceeds 0. Please complete box [LUN42].
error code: 6080	description: foreign tax on personal fund income should be present if [LUN13] or [LUN16]
transactional message (en)	There is an entry in [LUN13] or [LUN16]. Please complete box [LUN43].
error code: 6081	description: loss amount should be present if [LUN42]
transactional message (en)	There is an entry in box [LUN42]. Please complete box [LUN53].
error code: 6083	description: loss for the year should be present if [LUN53] or [LUN54]
transactional message (en)	There is an entry in [LUN53] or [LUN54]. Please complete box [LUN55].
error code: 6084	description: losses used against profits of year should be present if [LUN51]
transactional message (en)	There is an entry in box [LUN51]. Please complete box [LUN60].

error code: 6085	description: unused loss from the year should be present if [LUN58]
transactional message (en)	There is an entry in box [LUN58]. Please complete box [LUN61].
error code: 6181	description: total UK dividends and distributions should be present if [LUN6] or [LUN7] or [LUN8] or [LUN9] or [LUN10]
transactional message (en)	There is an entry in [LUN6] or [LUN7] or [LUN8] or [LUN9] or [LUN10]. Please complete box [LUN11].
error code: 6184	description: profit amount should be present if [LUN41] exceeds 0
transactional message (en)	The amount in box [LUN41] exceeds 0. Please complete box [LUN49].
error code: 6239	description: [LUN62] should be present if ( ( [LUN59] plus [LUN61] ) minus [LUN60] ) exceeds 0
transactional message (en)	The sum of ( ( [LUN59] plus [LUN61] ) minus [LUN60] ) exceeds 0. Please complete box [LUN62].

## element: UKIncome

XML



path	/MTR/SA103L/UKIncome
cardinality	0..1
description	UK Income from personal funds at Lloyd's (Year ended 31 December 2007)
id	[LUN1–11]

## element: UKInterest

XML



path	/MTR/SA103L/UKIncome/UKInterest
cardinality	0..1
description	UK interest
id	[LUN1–5]

## element: BankEtcAndGiltUntaxedInterest

XML



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103L/UKIncome/UKInterest/BankEtcAndGiltUntaxedInterest
cardinality	0..1
description	Interest on gilts from UK banks or building societies
id	[LUN1]

## element: AccruedIncomeSchemeAggregateAmount

XML



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
------	---

path	/MTR/SA103L/UKIncome/UKInterest/AccruedIncomeSchemeAggregateAmount
cardinality	0..1
description	Accrued income scheme aggregate amount
id	[LUN2]

#### element: TaxedBankEtcInterest

XML

TaxedBankEtcInterest 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA103L/UKIncome/UKInterest/TaxedBankEtcInterest
cardinality	0..1
description	UK Interest net amount
id	[LUN3]

#### element: TaxTakenOff

XML

TaxTakenOff 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA103L/UKIncome/UKInterest/TaxTakenOff
cardinality	0..1
description	Tax deducted
id	[LUN4]

#### validation rule:

error code: 6194	description: [LUN4] should be less than [LUN3]
transactional message (en)	The amount in box [LUN4] must be less than the amount in box [LUN3]. Please check.

#### element: TotalUKInterestAndTaxTakenOff

XML

TotalUKInterestAndTaxTakenOff 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA103L/UKIncome/UKInterest/TotalUKInterestAndTaxTakenOff
cardinality	0..1
description	Total UK interest and tax deducted
id	[LUN5]

#### validation rule:

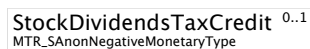
error code: 6531	description: [LUN5] should equal ( The sum of [LUN1], [LUN2], [LUN3], and [LUN4] )
transactional message (en)	The amount in box [LUN5] must equal ( the sum of [LUN1], [LUN2], [LUN3], and [LUN4] ). Please check.



path	/MTR/SA103L/UKIncome/UKDividends
cardinality	0..1
description	UK dividends
id	[LUN6–11]



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/UKIncome/UKDividends/StockDividendsAmountReceived
cardinality	0..1
description	Stock dividends from UK companies
id	[LUN6]



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103L/UKIncome/UKDividends/StockDividendsTaxCredit
cardinality	0..1
description	Notional income tax on stock dividends from UK companies
id	[LUN7]

## validation rule:

error code: 6234	description: [LUN7] should not exceed [LUN6]
transactional message (en)	The amount in box [LUN7] exceeds the amount in box [LUN6]. Please check.



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/UKIncome/UKDividends/NonQualifyingDistributionsAmountReceived
cardinality	0..1
description	Non-qualifying distributions
id	[LUN8]

**element: OtherDistributionsAmountReceived**
**XML**

OtherDistributionsAmountReceived 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103L/UKIncome/UKDividends/OtherDistributionsAmountReceived
cardinality	0..1
description	Dividends/distributions from UK companies
id	[LUN9]

**element: OtherDistributionsTaxCredit**
**XML**

OtherDistributionsTaxCredit 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA103L/UKIncome/UKDividends/OtherDistributionsTaxCredit
cardinality	0..1
description	Dividends/distributions from UK companies – Tax credit
id	[LUN10]

**validation rule:**

error code: 6265	description: [LUN10] should not exceed [LUN9]
transactional message (en)	The amount in box [LUN10] exceeds the amount in box [LUN9]. Please check.

**element: TotalUKDividendsAndDistributions**
**XML**

TotalUKDividendsAndDistributions 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA103L/UKIncome/UKDividends/TotalUKDividendsAndDistributions
cardinality	0..1
description	Total dividends/distributions plus credit
id	[LUN11]

**validation rule:**

error code: 6279	description: [LUN11] should equal ( The sum of [LUN6], [LUN7], [LUN8], [LUN9], and [LUN10] )
transactional message (en)	The amount in box [LUN11] must equal ( the sum of [LUN6], [LUN7], [LUN8], [LUN9], and [LUN10] ). Please check.

**element: ForeignIncome**
**XML**

ForeignIncome 0..1

- Interest 0..1
- Dividends 0..1

path	/MTR/SA103L/ForeignIncome
cardinality	0..1
description	Foreign sources income from assets in personal funds at Lloyd's (Year ended 31 December 2007)
id	[LUN12–18]





path	/MTR/SA103L/ForeignIncome/Interest
cardinality	0..1
description	Interest
id	[LUN12–14]



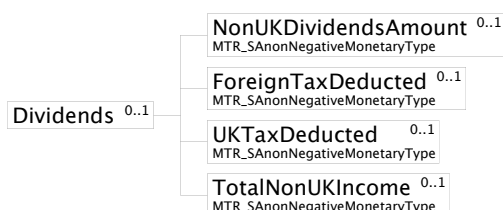
base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103L/ForeignIncome/Interest/ForeignInterestEtcAmount
cardinality	0..1
description	Non UK interest/other foreign source income net amount received
id	[LUN12]



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103L/ForeignIncome/Interest/ForeignTaxDeducted
cardinality	0..1
description	Amount of foreign tax deducted
id	[LUN13]



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103L/ForeignIncome/Interest/UKTaxDeducted
cardinality	0..1
description	Amount of UK tax deducted
id	[LUN14]



path	/MTR/SA103L/ForeignIncome/Dividends
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cardinality	0..1
description	Dividends
id	[LUN15–18]

#### element: NonUKDividendsAmount

XML

NonUKDividendsAmount 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103L/ForeignIncome/Dividends/NonUKDividendsAmount
cardinality	0..1
description	Dividends from overseas sources – Net Income/Dividends
id	[LUN15]

#### element: ForeignTaxDeducted

XML

ForeignTaxDeducted 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103L/ForeignIncome/Dividends/ForeignTaxDeducted
cardinality	0..1
description	Foreign tax taken off from dividends from overseas sources
id	[LUN16]

#### element: UKTaxDeducted

XML

UKTaxDeducted 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103L/ForeignIncome/Dividends/UKTaxDeducted
cardinality	0..1
description	UK tax taken off from dividends from overseas sources
id	[LUN17]

#### element: TotalNonUKIncome

XML

TotalNonUKIncome 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103L/ForeignIncome/Dividends/TotalNonUKIncome
cardinality	0..1
description	Dividends from overseas sources before tax taken off
id	[LUN18]

#### validation rule:

error code: 6299	description: [LUN18] should equal ( The sum of [LUN12], [LUN13], [LUN14], [LUN15], [LUN16], and [LUN17] )
transactional message (en)	The amount in box [LUN18] must equal ( the sum of [LUN12], [LUN13], [LUN14], [LUN15], [LUN16], and [LUN17] ). Please check.

## element: AmountNonQualifyingForUKTaxCredit

XML

AmountNonQualifyingForUKTaxCredit 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103L/AmountNonQualifyingForUKTaxCredit
cardinality	0..1
description	Non qualifying amount
id	[LUN19]

### validation rule:

error code: 8208	description: [LUN19] is valid if and only if this does not exceed ( The sum of [LUN15], [LUN16], and [LUN17] )
transactional message (en)	The amount in box [LUN19] exceeds ( the sum of [LUN15], [LUN16], and [LUN17] ). Please check.

## element: OtherReceipts

XML



path	/MTR/SA103L/OtherReceipts
cardinality	0..1
description	
id	[LUN20–26]

## element: AggregateSyndicateProfits

XML

AggregateSyndicateProfits 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103L/OtherReceipts/AggregateSyndicateProfits
cardinality	0..1
description	Syndicate Profits
id	[LUN20]

### validation rule:

error code: 6240	description: [LUN26] is mandatory if [LUN20]
transactional message (en)	There is an entry in [LUN20]. Please complete box [LUN26].

## element: SpecialReserveFundNetWithdrawalRelease

XML

SpecialReserveFundNetWithdrawalRelease 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103L/OtherReceipts/SpecialReserveFundNetWithdrawalRelease

cardinality	0..1
description	Net withdrawal/release from SRF
id	[LUN21]

**validation rule:**

error code: 6241	description: [LUN26] is mandatory if [LUN21]
transactional message (en)	There is an entry in [LUN21]. Please complete box [LUN26].

**element: StopLossRecoveries**

**XML**

StopLossRecoveries 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103L/OtherReceipts/StopLossRecoveries
cardinality	0..1
description	Stop Loss recoveries
id	[LUN22]

**validation rule:**

error code: 6242	description: [LUN26] is mandatory if [LUN22]
transactional message (en)	There is an entry in [LUN22]. Please complete box [LUN26].

**element: CompensationReceipts**

**XML**

CompensationReceipts 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103L/OtherReceipts/CompensationReceipts
cardinality	0..1
description	Compensation receipts
id	[LUN23]

**validation rule:**

error code: 6244	description: [LUN26] is mandatory if [LUN23]
transactional message (en)	There is an entry in [LUN23]. Please complete box [LUN26].

**element: RepaymentOfForeignTaxDeduction**

**XML**

RepaymentOfForeignTaxDeduction 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103L/OtherReceipts/RepaymentOfForeignTaxDeduction
cardinality	0..1
description	Repayments of foreign tax previously allowed by deduction
id	[LUN24]

**validation rule:**

error code: 6245	description: [LUN26] is mandatory if [LUN24]
transactional message (en)	There is an entry in [LUN24]. Please complete box [LUN26].

**element: OtherNonsyndicateIncome**

**XML**

OtherNonsyndicateIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/OtherReceipts/OtherNonsyndicateIncome
cardinality	0..1
description	Other Lloyds non-syndicate income
id	[LUN25]

**validation rule:**

error code: 6246	description: [LUN26] is mandatory if [LUN25]
transactional message (en)	There is an entry in [LUN25]. Please complete box [LUN26].

**element: TotalOtherLloydsReceipts**

**XML**

TotalOtherLloydsReceipts 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/OtherReceipts/TotalOtherLloydsReceipts
cardinality	0..1
description	Total of other Lloyd's receipts
id	[LUN26]

**validation rule:**

error code: 6247	description: [LUN26] should equal ( The sum of [LUN20], [LUN21], [LUN22], [LUN23], [LUN24], and [LUN25] )
transactional message (en)	The amount in box [LUN26] must equal ( the sum of [LUN20], [LUN21], [LUN22], [LUN23], [LUN24], and [LUN25] ). Please check.

**element: TotalLloydsIncome**

**XML**

TotalLloydsIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/TotalLloydsIncome
cardinality	0..1
description	Total Lloyd's income
id	[LUN27]

**validation rule:**

error code: 6301	description: [LUN27] should equal ( The sum of [LUN5], [LUN11], [LUN18], and [LUN26] )
transactional message (en)	The amount in box [LUN27] must equal ( the sum of [LUN5], [LUN11], [LUN18], and [LUN26] ). Please check.

**element: RepaymentOfForeignTaxTaxCreditRelief**

**XML**

RepaymentOfForeignTaxTaxCreditRelief 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/RepaymentOfForeignTaxTaxCreditRelief
cardinality	0..1
description	Refunds of foreign tax
id	[LUN28]



path	/MTR/SA103L/LossesAndExpenses
cardinality	0..1
description	Lloyd's losses and expenses (Year ended 31 December 2007)
id	[LUN29-40]

AggregateSyndicateLosses 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103L/LossesAndExpenses/AggregateSyndicateLosses
cardinality	0..1
description	Aggregate Syndicate Loss
id	[LUN29]

## validation rule:

error code: 6838	description: If aggregate syndicate losses is present the following should be true: not ( [LUN20] )
transactional message (en)	Box [LUN29] is completed, box [LUN20] must not be completed. Please check.

SpecialReserveFundNetTransfer 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103L/LossesAndExpenses/SpecialReserveFundNetTransfer
cardinality	0..1
description	Net transfer to SRF
id	[LUN30]

StopLossPremiumsPaid 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/LossesAndExpenses/StopLossPremiumsPaid
cardinality	0..1
description	Stop loss premiums
id	[LUN31]

#### element: **PersonalQuotaShareAndExeatPremiums**

**XML**

PersonalQuotaShareAndExeatPremiums 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/LossesAndExpenses/PersonalQuotaShareAndExeatPremiums
cardinality	0..1
description	Personal Quota Share and Exeat premiums
id	[LUN32]

#### element: **EstateProtectionPlanPremiums**

**XML**

EstateProtectionPlanPremiums 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/LossesAndExpenses/EstateProtectionPlanPremiums
cardinality	0..1
description	Estate protection plan premium
id	[LUN33]

#### element: **UnderwritingLoanInterest**

**XML**

UnderwritingLoanInterest 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/LossesAndExpenses/UnderwritingLoanInterest
cardinality	0..1
description	Interest on loans and payments under alternative finance arrangements taken out to fund underwriting
id	[LUN34]

#### element: **LloydsMembersAssociationExpenses**

**XML**

LloydsMembersAssociationExpenses 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/LossesAndExpenses/LloydsMembersAssociationExpenses
cardinality	0..1
description	Lloyds member's associations expenses
id	[LUN35]

#### element: **MembersAgentProfitCommissionAndSalaries**

**XML**

MembersAgentProfitCommissionAndSalaries 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/LossesAndExpenses/MembersAgentProfitCommissionAndSalaries
cardinality	0..1
description	Member's agent salary and profit commission
id	[LUN36]

#### element: BankGuaranteelettersOfCreditFees

XML

BankGuaranteelettersOfCreditFees 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/LossesAndExpenses/BankGuaranteelettersOfCreditFees
cardinality	0..1
description	Bank guarantee/letter of credit fees
id	[LUN37]

#### element: AccountancyFees

XML

AccountancyFees 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/LossesAndExpenses/AccountancyFees
cardinality	0..1
description	Accountancy fees
id	[LUN38]

#### element: OtherLloydsExpenses

XML

OtherLloydsExpenses 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/LossesAndExpenses/OtherLloydsExpenses
cardinality	0..1
description	Other Lloyd's expenses
id	[LUN39]

#### element: TotalLossesAndExpenses

XML

TotalLossesAndExpenses 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/LossesAndExpenses/TotalLossesAndExpenses
cardinality	0..1
description	Total Lloyd's losses & expenses
id	[LUN40]

#### validation rule:

error code: 6326	description: [LUN40] should equal ( The sum of [LUN29], [LUN30], [LUN31], [LUN32], [LUN33], [LUN34], [LUN35], [LUN36], [LUN37], [LUN38], and [LUN39] )
transactional message (en)	The amount in box [LUN40] must equal ( the sum of [LUN29], [LUN30], [LUN31], [LUN32], [LUN33], [LUN34], [LUN35], [LUN36], [LUN37], [LUN38], and [LUN39] ). Please check.



ProfitAmount 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA103L/ProfitAmount
cardinality	0..1
description	Net profit
id	[LUN41]

## validation rule:

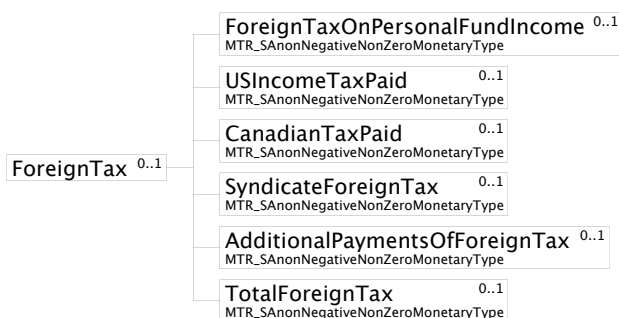
error code: 6248	description: [LUN52] mandatory if [LUN41] > 0
transactional message (en)	There is an entry in box [LUN41] greater than 0. Please complete box [LUN52].
error code: 6332	description: If [LUN27] minus [LUN40] is zero or positive then [LUN41] must equal the result.
transactional message (en)	The amount in box [LUN41] must equal [LUN27] minus [LUN40] if zero or positive. Please check.
error code: 6187	description: [LUN41] should equal [LUN49]
transactional message (en)	The amount in box [LUN41] must equal the amount in box [LUN49]. Please check.

LossAmount 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA103L/LossAmount
cardinality	0..1
description	Net loss before foreign tax
id	[LUN42]

## validation rule:

error code: 6334	description: loss amount should not be present if ( [LUN27] minus [LUN40] ) exceeds 0
transactional message (en)	The entry in box [LUN42] must not be present as [LUN27] minus [LUN40] exceeds 0. Please check.
error code: 6532	description: If [LUN27] minus [LUN40] is negative then [LUN42] must equal the positive equivalent
transactional message (en)	The amount in box [LUN42] must equal the positive equivalent of [LUN27] minus [LUN40] if negative. Please check.



path	/MTR/SA103L/ForeignTax
cardinality	0..1
description	Lloyd's foreign tax (Year ended 31 December 2007)
id	[LUN43-48]

## element: ForeignTaxOnPersonalFundIncome

XML

ForeignTaxOnPersonalFundIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103L/ForeignTax/ForeignTaxOnPersonalFundIncome
cardinality	0..1
description	Foreign Tax
id	[LUN43]

### validation rule:

error code: 6283	description: [LUN48] is mandatory if [LUN43] is present
transactional message (en)	There is an entry in [LUN43]. Please complete box [LUN48].
error code: 6385	description: [LUN43] should equal ( [LUN13] plus [LUN16] )
transactional message (en)	The amount in box [LUN43] must equal ( [LUN13] plus [LUN16] ). Please check.

## element: USIncomeTaxPaid

XML

USIncomeTaxPaid 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103L/ForeignTax/USIncomeTaxPaid
cardinality	0..1
description	US Income Tax paid
id	[LUN44]

### validation rule:

error code: 6284	description: [LUN48] is mandatory if [LUN44] is present
transactional message (en)	There is an entry in [LUN44]. Please complete box [LUN48].

## element: CanadianTaxPaid

XML

CanadianTaxPaid 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103L/ForeignTax/CanadianTaxPaid
cardinality	0..1
description	Canadian Income Tax paid
id	[LUN45]

### validation rule:

error code: 6285	description: [LUN48] is mandatory if [LUN45] is present
transactional message (en)	There is an entry in [LUN45]. Please complete box [LUN48].

## element: SyndicateForeignTax

XML

SyndicateForeignTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103L/ForeignTax/SyndicateForeignTax
cardinality	0..1
description	Syndicate Foreign Tax
id	[LUN46]

## validation rule:

error code: 6287	description: [LUN48] is mandatory if [LUN46] is present
transactional message (en)	There is an entry in [LUN46]. Please complete box [LUN48].

element: **AdditionalPaymentsOfForeignTax**

XML

AdditionalPaymentsOfForeignTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103L/ForeignTax/AdditionalPaymentsOfForeignTax
cardinality	0..1
description	Additional Payments of Foreign Tax
id	[LUN47]

## validation rule:

error code: 6288	description: [LUN48] is mandatory if [LUN47] is present
transactional message (en)	There is an entry in [LUN47]. Please complete box [LUN48].

element: **TotalForeignTax**

XML

TotalForeignTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

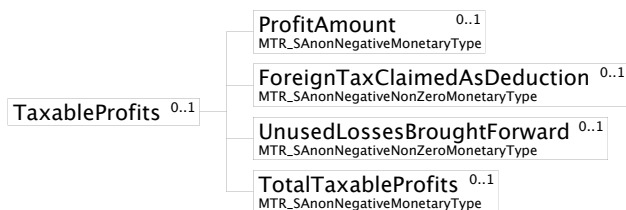
base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103L/ForeignTax/TotalForeignTax
cardinality	0..1
description	Total Foreign tax
id	[LUN48]

## validation rule:

error code: 6289	description: [LUN48] should equal ( The sum of [LUN43], [LUN44], [LUN45], [LUN46], and [LUN47] )
transactional message (en)	The amount in box [LUN48] must equal (the sum of [LUN43], [LUN44], [LUN45], [LUN46], and [LUN47] ). Please check.

element: **TaxableProfits**

XML



path	/MTR/SA103L/TaxableProfits
cardinality	0..1
description	Calculating Lloyd's taxable profits
id	[LUN49–52]

element: **ProfitAmount**

XML

ProfitAmount 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA103L/TaxableProfits/ProfitAmount

cardinality	0..1
description	Net profit
id	[LUN49]

**validation rule:**

error code: 6087	description: [LUN49] should equal [LUN41]
transactional message (en)	The amount in box [LUN49] must equal the amount in box [LUN41]. Please check.

**element: ForeignTaxClaimedAsDeduction**

**XML**

ForeignTaxClaimedAsDeduction 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103L/TaxableProfits/ForeignTaxClaimedAsDeduction
cardinality	0..1
description	If foreign tax claimed as a deduction
id	[LUN50]

**validation rule:**

error code: 6249	description: [LUN52] mandatory if [LUN50] > 0
transactional message (en)	There is an entry in box [LUN50] greater than 0. Please complete box [LUN52].
error code: 6534	description: If [LUN50] is present and greater than zero, [LUN41] must be present and greater than zero
transactional message (en)	Box [LUN50] completed with an entry greater than zero, box [LUN41] must also be completed and greater than zero. Please check.

**element: UnusedLossesBroughtForward**

**XML**

UnusedLossesBroughtForward 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103L/TaxableProfits/UnusedLossesBroughtForward
cardinality	0..1
description	Unused trading losses brought forward from earlier years
id	[LUN51]

**validation rule:**

error code: 6251	description: [LUN52] mandatory if [LUN51] > 0
transactional message (en)	There is an entry in box [LUN51] greater than 0. Please complete box [LUN52].
error code: 6535	description: If [LUN51] is present and greater than zero, [LUN41] must be present and greater than zero
transactional message (en)	Box [LUN51] completed with an entry greater than zero, box [LUN41] must also be completed and greater than zero. Please check.

**element: TotalTaxableProfits**

**XML**

TotalTaxableProfits 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA103L/TaxableProfits/TotalTaxableProfits
cardinality	0..1
description	Total taxable profits from membership of Lloyd's
id	[LUN52]

## validation rule:

error code: 6290	description: If the sum of [LUN41] – ( [LUN50] + [LUN51] ) is positive or zero then [LUN52] must equal that sum
transactional message (en)	The amount in box [LUN52] must equal the sum of [LUN41] minus ( [LUN50] plus [LUN51] ) if positive or zero. Please check.

## element: AllowableLosses

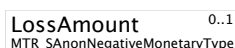
XML



path	/MTR/SA103L/AllowableLosses
cardinality	0..1
description	Calculating Lloyd's allowable losses
id	[LUN53–58]

## element: LossAmount

XML



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103L/AllowableLosses/LossAmount
cardinality	0..1
description	Net loss before foreign tax
id	[LUN53]

## validation rule:

error code: 6393	description: loss amount should not be present if ( [LUN27] minus [LUN40] ) exceeds 0
transactional message (en)	The entry in box [LUN53] must not be present as [LUN27] minus [LUN40] exceeds 0. Please check.
error code: 6402	description: [LUN53] should equal [LUN42]
transactional message (en)	The amount in box [LUN53] must equal [LUN42]. Please check.

## element: ForeignTaxClaimedAsDeduction

XML



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103L/AllowableLosses/ForeignTaxClaimedAsDeduction
cardinality	0..1
description	If foreign tax claimed as a deduction
id	[LUN54]

## validation rule:

error code: 8209	description: If [LUN42] is present and greater than zero, [LUN54] must be less than or equal to [LUN48].
transactional message (en)	There is an entry in [LUN42] greater than zero. The amount in box [LUN54] must be less than or equal to [LUN48]. Please check.

error code: 6574	description: If [LUN54] is present and greater than zero, [LUN42] must be present and greater than zero.
transactional message (en)	There is an entry greater than zero in box [LUN54] therefore an entry greater than zero must be present in [LUN42]. Please check.
error code: 6406	description: foreign tax claimed as deduction should not be present if ( [LUN27] minus [LUN40] ) exceeds 0
transactional message (en)	The entry in box [LUN54] must not be present as [LUN27] minus [LUN40] exceeds 0. Please check.

#### element: **LossForTheYear**

**XML**

LossForTheYear 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103L/AllowableLosses/LossForTheYear
cardinality	0..1
description	200X/200Y loss
id	[LUN55]

#### validation rule:

error code: 6410	description: [LUN55] should equal ( [LUN53] plus [LUN54] )
transactional message (en)	The amount in box [LUN55] must equal ( [LUN53] plus [LUN54] ). Please check.

#### element: **LossOffsetAgainstOtherIncome**

**XML**

LossOffsetAgainstOtherIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103L/AllowableLosses/LossOffsetAgainstOtherIncome
cardinality	0..1
description	Loss offset against other 200X/200Y income
id	[LUN56]

#### validation rule:

error code: 6575	description: [LUN56] should not exceed [LUN55]
transactional message (en)	The amount in box [LUN56] exceeds the amount in box [LUN55]. Please check.

#### element: **LossCarriedBack**

**XML**

LossCarriedBack 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103L/AllowableLosses/LossCarriedBack
cardinality	0..1
description	Loss to carry back
id	[LUN57]

#### validation rule:

error code: 6583	description: [LUN57] should not exceed ( [LUN55] minus [LUN56] )
transactional message (en)	The amount in box [LUN57] exceeds ( [LUN55] minus [LUN56] ). Please check.

#### element: **UnusedLossesToCarryForward**

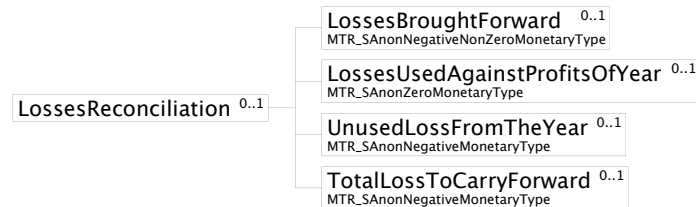
**XML**

UnusedLossesToCarryForward 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103L/AllowableLosses/UnusedLossesToCarryForward
cardinality	0..1
description	Loss to carry forward
id	[LUN58]

## element: LossesReconciliation

XML



path	/MTR/SA103L/LossesReconciliation
cardinality	0..1
description	Lloyd's losses reconciliation
id	[LUN59–62]

## element: LossesBroughtForward

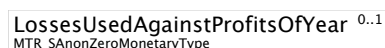
XML



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA103L/LossesReconciliation/LossesBroughtForward
cardinality	0..1
description	Losses brought forward from earlier years
id	[LUN59]

## element: LossesUsedAgainstProfitsOfYear

XML



base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA103L/LossesReconciliation/LossesUsedAgainstProfitsOfYear
cardinality	0..1
description	Losses brought forward & used against this years profits
id	[LUN60]

### validation rule:

error code: 6576	description: [LUN60] should equal [LUN51]
transactional message (en)	The amount in box [LUN60] must equal the amount in box [LUN51]. Please check.

## element: UnusedLossFromTheYear

XML



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA103L/LossesReconciliation/UnusedLossFromTheYear
cardinality	0..1
description	Unused loss from Return year

id	[LUN61]
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**validation rule:**

error code: 6577	description: [LUN61] should equal [LUN58]
transactional message (en)	The amount in box [LUN61] must equal the amount in box [LUN58]. Please check.

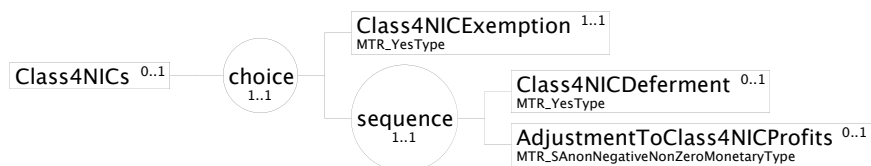
**element: TotalLossToCarryForward**
**XML**

TotalLossToCarryForward 0..1  
MTR\_SAnonNegativeMonetaryType

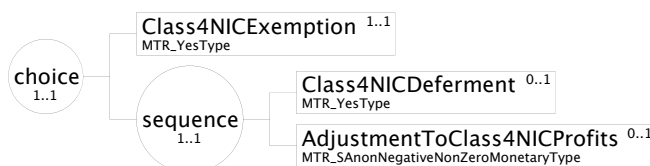
base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA103L/LossesReconciliation/TotalLossToCarryForward
cardinality	0..1
description	Total loss available to carry forward
id	[LUN62]

**validation rule:**

error code: 6253	description: [LUN62] should equal ( ( [LUN59] plus [LUN61] ) minus [LUN60] )
transactional message (en)	The amount in box [LUN62] must equal the sum of ( ( [LUN59] plus [LUN61] ) minus [LUN60] ). Please check.

**element: Class4NICs**
**XML**


path	/MTR/SA103L/Class4NICs
cardinality	0..1
description	Class 4 National Insurance Contributions (NICs)
id	[LUN63–65]

**choice:**
**XML**


path	/MTR/SA103L/Class4NICs
cardinality	1..1

**element: Class4NICExemption**
**XML**

Class4NICExemption 1..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA103L/Class4NICs/Class4NICExemption
cardinality	1..1
description	Class 4 NIC exempt
id	[LUN63]





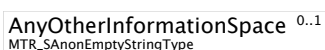
path	/MTR/SA103L/Class4NICs
cardinality	1..1



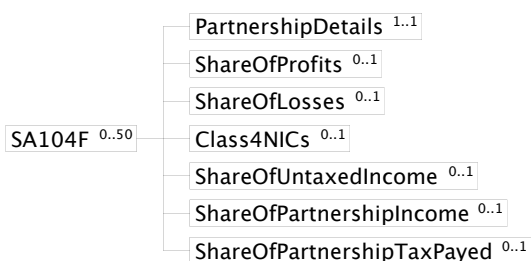
base	MTR_YesType
path	/MTR/SA103L/Class4NICs/Class4NICDeferment
cardinality	0..1
description	Class 4 NIC deferred
id	[LUN64]



base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA103L/Class4NICs/AdjustmentToClass4NICProfits
cardinality	0..1
description	Adjustment to profit chargeable to nic's
id	[LUN65]



base	MTR_SAnonEmptyStringType
path	/MTR/SA103L/AnyOtherInformationSpace
cardinality	0..1
description	Additional information
minLength	1
maxLength	20480
id	[LUN66]

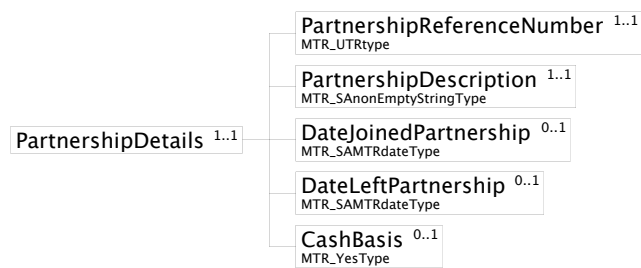


path	/MTR/SA104F
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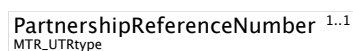
cardinality	0..50
description	Full Partnership
id	[SA104F]

**validation rule:**

error code: 6088	description: date basis period began should be present if [FPS7]
transactional message (en)	There is an entry in box [FPS7]. Please complete box [FPS6].
error code: 6089	description: date basis period ended should be present if [FPS6]
transactional message (en)	There is an entry in box [FPS6]. Please complete box [FPS7].
error code: 6090	description: taxable profits after losses should be present if [FPS16] or [FPS17]
transactional message (en)	There is an entry in [FPS16] or [FPS17]. Please complete box [FPS18].
error code: 6091	description: total taxable business profits should be present if [FPS18] or [FPS19]
transactional message (en)	There is an entry in [FPS18] or [FPS19]. Please complete box [FPS20].
error code: 6092	description: adjusted UK savings income should be present if [FPS28] or [FPS29]
transactional message (en)	There is an entry in [FPS28] or [FPS29]. Please complete box [FPS30].
error code: 6093	description: adjusted foreign savings income should be present if [FPS31] or [FPS32] or [FPS33]
transactional message (en)	There is an entry in [FPS31] or [FPS32] or [FPS33]. Please complete box [FPS34].
error code: 6094	description: total untaxed savings income should be present if [FPS30] or [FPS34]
transactional message (en)	There is an entry in [FPS30] or [FPS34]. Please complete box [FPS35].
error code: 6097	description: taxable income after adjustment and foreign tax should be present if ( ( [FPS52] plus [FPS53] ) minus [FPS54] ) exceeds 0
transactional message (en)	The sum of ( ( [FPS52] plus [FPS53] ) minus [FPS54] ) exceeds 0. Please complete box [FPS55].
error code: 8255	description: [FPS64] should be present if ( The sum of [FPS41], [FPS44], [FPS48], [FPS55], and [FPS60] ) exceeds 0
transactional message (en)	The sum of ( [FPS41], [FPS44], [FPS48], [FPS55], and [FPS60] ) exceeds 0. Please complete box [FPS64].
error code: 6100	description: total untaxed income share should be present if ( [FPS64] minus [FPS65] ) exceeds 0
transactional message (en)	The sum of ( [FPS64] minus [FPS65] ) exceeds 0. Please complete box [FPS67].
error code: 6101	description: taxed income taxable at 10% should be present if ( [FPS68] minus [FPS69] ) exceeds 0
transactional message (en)	The sum of ( [FPS68] minus [FPS69] ) exceeds 0. Please complete box [FPS70].
error code: 6103	description: taxed income taxable at 20% should be present if ( [FPS71] minus [FPS72] ) exceeds 0
transactional message (en)	The sum of ( [FPS71] minus [FPS72] ) exceeds 0. Please complete box [FPS73].
error code: 6104	description: share of total taxed and untaxed income should be present if ( ( The sum of [FPS20], [FPS67], and [FPS74] ) minus [FPS75] ) exceeds 0
transactional message (en)	The sum of ( ( [FPS20], [FPS67], and [FPS74] ) minus [FPS75] ) exceeds 0. Please complete box [FPS76].
error code: 6105	description: share of total tax taken off should be present if [FPS77] or [FPS78] or [FPS79] or [FPS80]
transactional message (en)	There is an entry in [FPS77] or [FPS78] or [FPS79] or [FPS80]. Please complete box [FPS81].
error code: 6201	description: taxable profits after adjustment and losses should be present if [FPS36] or [FPS37] or [FPS38]
transactional message (en)	There is an entry in [FPS36] or [FPS37] or [FPS38]. Please complete box [FPS41].
error code: 8256	description: [FPS44] should be present if [FPS42] is present
transactional message (en)	There is an entry in [FPS42]. Please complete box [FPS44].
error code: 8257	description: [FPS44] should be present if [FPS43] is present
transactional message (en)	There is an entry in [FPS43]. Please complete box [FPS44].



path	/MTR/SA104F/PartnershipDetails
cardinality	1..1
description	Partnership details
id	[FPS1–5]



base	<a href="#">MTR_UTRtype</a>
path	/MTR/SA104F/PartnershipDetails/PartnershipReferenceNumber
cardinality	1..1
description	Partnership reference number
id	[FPS1]

## validation rule:

error code: 6254	description: Must be valid against the UTR algorithm
transactional message (en)	The entry must be valid against the UTR algorithm. Please check.
error code: 8210	description: Must not be 111111111, 222222222, 333333333, 444444444, 555555555, 666666666, 777777777, 888888888, or 999999999.
transactional message (en)	The entry must not be 111111111, 222222222, 333333333, 444444444, 555555555, 666666666, 777777777, 888888888, or 999999999. Please check.



base	<a href="#">MTR_SAnonEmptyStringType</a>
path	/MTR/SA104F/PartnershipDetails/PartnershipDescription
cardinality	1..1
description	Partnership Trade or profession
minLength	1
maxLength	28
id	[FPS2]



base	<a href="#">MTR_SAMTRdateType</a>
path	/MTR/SA104F/PartnershipDetails/DateJoinedPartnership
cardinality	0..1
description	Date started as a partner (If during year of Return)

id	[FPS3]
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**validation rule:**

error code: 6731	description: must be within the return period
transactional message (en)	The date entered must be within the return period.

**element: DateLeftPartnership**

**XML**

DateLeftPartnership 0..1  
MTR\_SAMTRdateType

base	MTR_SAMTRdateType
path	/MTR/SA104F/PartnershipDetails/DateLeftPartnership
cardinality	0..1
description	Date stopped being a partner (If during year of Return)
id	[FPS4]

**validation rule:**

error code: 6731	description: must be within the return period
transactional message (en)	The date entered must be within the return period.
error code: 6106	description: If both [FPS3] and [FPS4] present then [FPS4] must be >= [FPS3]
transactional message (en)	The date in [FPS4] must be the same as or later than the date in [FPS3], if both [FPS3] and [FPS4] completed. Please check.

**element: CashBasis**

**XML**

CashBasis 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA104F/PartnershipDetails/CashBasis
cardinality	0..1
description	Cash basis
id	[FPS5]

**validation rule:**

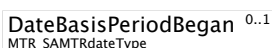
error code: 8303	description: If [FPS5] is present, then [FPS39] must be zero or absent.
transactional message (en)	If [FPS5] is present, then [FPS39] must be zero or absent.



path	/MTR/SA104F/ShareOfProfits
cardinality	0..1
description	Your share of the partnership's trading or professional profits
id	[FPS6–20]

**validation rule:**

error code: 8219	description: If $([FPS8] + [FPS9] - ([FPS12] + [FPS13]))$ is positive, then [FPS16] is mandatory and equals $([FPS8] + [FPS9] - ([FPS12] + [FPS13]) + [FPS10] + [FPS11])$
transactional message (en)	The amount in box [FPS16] must equal $([FPS8] + [FPS9] + [FPS10] + [FPS11] - ([FPS12] + [FPS13]))$ if the sum of $([FPS8] + [FPS9] - ([FPS12] + [FPS13]))$ is positive. Please check.
error code: 8220	description: If $([FPS8] + [FPS9] - ([FPS12] + [FPS13]))$ is negative or zero, then if $([FPS10] + [FPS11])$ is greater than zero, then [FPS16] is mandatory and equals $([FPS10] + [FPS11])$ ; else [FPS16] must be zero or absent.
transactional message (en)	The sum of $([FPS8] + [FPS9] - ([FPS12] + [FPS13]))$ is negative or zero. If $([FPS10] + [FPS11])$ is greater than zero, the amount in box [FPS16] must equal $([FPS10] + [FPS11])$ or [FPS16] must be zero or absent. Please check.
error code: 8221	description: If $([FPS8] + [FPS9] - ([FPS12] + [FPS13]))$ is negative, then [FPS21] is mandatory and = positive equivalent of $([FPS8] + [FPS9] - ([FPS12] + [FPS13]))$
transactional message (en)	The sum of $([FPS8] + [FPS9] - ([FPS12] + [FPS13]))$ is negative. Please complete box [FPS21] with the positive equivalent.



base	MTR_SAMTRdateType
path	/MTR/SA104F/ShareOfProfits/DateBasisPeriodBegan
cardinality	0..1
description	Income tax basis period begins
id	[FPS6]

**validation rule:**

error code: 6733	description: If [FPS6] present [FPS7] must be the same as or later than [FPS6]
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transactional message (en)	There is an entry in box [FPS6]. The entry in box [FPS7] must be the same as or later than [FPS6]. Please check.
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## element: DateBasisPeriodEnded

XML

DateBasisPeriodEnded 0..1  
MTR\_SAMTRdateType

base	MTR_SAMTRdateType
path	/MTR/SA104F/ShareOfProfits/DateBasisPeriodEnded
cardinality	0..1
description	Income tax basis period ends
id	[FPS7]

## element: ShareOfPartnershipProfitOrLoss

XML

ShareOfPartnershipProfitOrLoss 0..1  
MTR\_SAMonetaryType

base	MTR_SAMonetaryType
path	/MTR/SA104F/ShareOfProfits/ShareOfPartnershipProfitOrLoss
cardinality	0..1
description	Your share of the profit or loss
id	[FPS8]

## element: AdjustmentForBasisPeriod

XML

AdjustmentForBasisPeriod 0..1  
MTR\_SAMonetaryType

base	MTR_SAMonetaryType
path	/MTR/SA104F/ShareOfProfits/AdjustmentForBasisPeriod
cardinality	0..1
description	Adjustment to arrive at profit or loss for this basis period
id	[FPS9]

## element: ChangeOfAccountingPracticeAdjustment

XML

ChangeOfAccountingPracticeAdjustment 0..1  
MTR\_SAnonZeroMonetaryType

base	MTR_SAnonZeroMonetaryType
path	/MTR/SA104F/ShareOfProfits/ChangeOfAccountingPracticeAdjustment
cardinality	0..1
description	This year's instalment of adjustment on withdrawal of cash basis, or other adjustment for change of basis
id	[FPS10]

## element: AveragingAdjustment

XML

AveragingAdjustment 0..1  
MTR\_SAMonetaryType

base	MTR_SAMonetaryType
path	/MTR/SA104F/ShareOfProfits/AveragingAdjustment
cardinality	0..1

description	Adjustment for farmers' averaging
id	[FPS11]

#### element: ForeignTaxClaimedAsDeduction

XML

ForeignTaxClaimedAsDeduction 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA104F/ShareOfProfits/ForeignTaxClaimedAsDeduction
cardinality	0..1
description	Total tax credit relief on your income
id	[FPS12]

#### element: OverlapReliefUsed

XML

OverlapReliefUsed 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA104F/ShareOfProfits/OverlapReliefUsed
cardinality	0..1
description	Overlap used
id	[FPS13]

#### element: OverlapProfitCarriedForward

XML

OverlapProfitCarriedForward 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA104F/ShareOfProfits/OverlapProfitCarriedForward
cardinality	0..1
description	Overlap CF
id	[FPS14]

#### element: PartnersShareOfBPRA

XML

PartnersShareOfBPRA 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA104F/ShareOfProfits/PartnersShareOfBPRA
cardinality	0..1
description	Partner's share of BPRA
id	[FPS15]

#### element: AdjustedProfitForYear

XML

AdjustedProfitForYear 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA104F/ShareOfProfits/AdjustedProfitForYear
cardinality	0..1

description	Adjusted Profit
id	[FPS16]

## element: LossesBroughtForward

XML

LossesBroughtForward 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA104F/ShareOfProfits/LossesBroughtForward
cardinality	0..1
description	Losses brought forward from last year used this year
id	[FPS17]

### validation rule:

error code: 6737	description: [FPS17] should not exceed [FPS16]
transactional message (en)	The amount in box [FPS17] exceeds the amount in box [FPS16]. Please check.

## element: TaxableProfitsAfterLosses

XML

TaxableProfitsAfterLosses 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA104F/ShareOfProfits/TaxableProfitsAfterLosses
cardinality	0..1
description	Taxable profit after losses brought forward
id	[FPS18]

### validation rule:

error code: 6738	description: [FPS18] should equal ( [FPS16] minus [FPS17] )
transactional message (en)	The amount in box [FPS18] must equal ( [FPS16] minus [FPS17] ). Please check.

## element: OtherBusinessIncome

XML

OtherBusinessIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA104F/ShareOfProfits/OtherBusinessIncome
cardinality	0..1
description	Add amounts not included in the partnership accounts
id	[FPS19]

## element: TotalTaxableBusinessProfits

XML

TotalTaxableBusinessProfits 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA104F/ShareOfProfits/TotalTaxableBusinessProfits
cardinality	0..1
description	Total taxable profits from this business
id	[FPS20]

### validation rule:

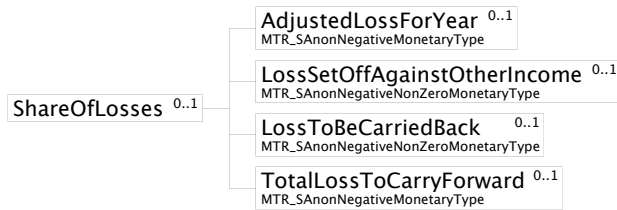
error code: 6739	description: [FPS20] should equal ( [FPS18] plus [FPS19] )
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transactional message (en)	The amount in box [FPS20] must equal ( [FPS18] plus [FPS19] ). Please check.
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## element: ShareOfLosses

XML



path	/MTR/SA104F/ShareOfLosses
cardinality	0..1
description	Your share of the partnership's trading or professional losses
id	[FPS21-24]

## element: AdjustedLossForYear

XML



base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA104F/ShareOfLosses/AdjustedLossForYear
cardinality	0..1
description	Allowable loss
id	[FPS21]

### validation rule:

error code: 8222	description: If ([FPS8] + [FPS9] - ([FPS12] + [FPS13])) is greater than or equal to zero, then [FPS21] = 0 or is absent
transactional message (en)	The sum of ([FPS8] + [FPS9] - ([FPS12] + [FPS13])) is greater than or equal to zero. The entry in box [FPS21] must equal 0 or be absent. Please check.

## element: LossSetOffAgainstOtherIncome

XML



base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA104F/ShareOfLosses/LossSetOffAgainstOtherIncome
cardinality	0..1
description	Loss offset against other income
id	[FPS22]

### validation rule:

error code: 6108	description: [FPS22] should not exceed [FPS21]
transactional message (en)	The amount in box [FPS22] exceeds the amount in box [FPS21]. Please check.

## element: LossToBeCarriedBack

XML



base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA104F/ShareOfLosses/LossToBeCarriedBack
cardinality	0..1
description	Loss to carry back

id	[FPS23]
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**validation rule:**

error code: 6741	description: [FPS23] should not exceed ( [FPS21] minus [FPS22] )
transactional message (en)	The amount in box [FPS23] exceeds ( [FPS21] minus [FPS22] ). Please check.

**element: TotalLossToCarryForward**

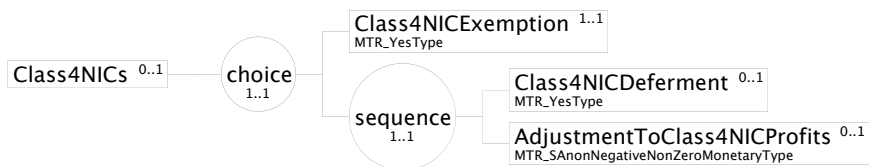
**XML**

TotalLossToCarryForward 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA104F/ShareOfLosses/TotalLossToCarryForward
cardinality	0..1
description	Loss to carry forward
id	[FPS24]

**element: Class4NICs**

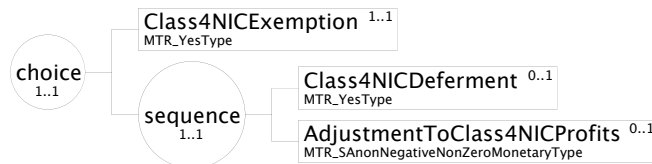
**XML**



path	/MTR/SA104F/Class4NICs
cardinality	0..1
description	Class 4 National Insurance Contributions (NICs)
id	[FPS25–27]

**choice:**

**XML**



path	/MTR/SA104F/Class4NICs
cardinality	1..1

**element: Class4NICExemption**

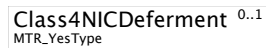
**XML**

Class4NICExemption 1..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA104F/Class4NICs/Class4NICExemption
cardinality	1..1
description	Tick box – Exception applies
id	[FPS25]



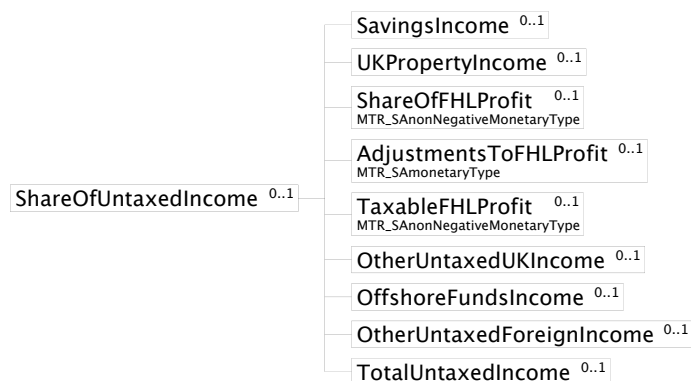
path	/MTR/SA104F/Class4NICs
cardinality	1..1

element: **Class4NICDeferment**

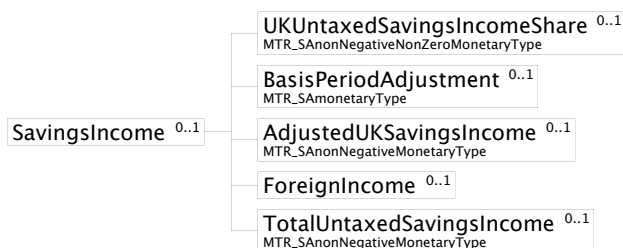
base	<a href="#">MTR_YesType</a>
path	/MTR/SA104F/Class4NICs/Class4NICDeferment
cardinality	0..1
description	Tick box – Deferment applies
id	[FPS26]

element: **AdjustmentToClass4NICProfits**

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/Class4NICs/AdjustmentToClass4NICProfits
cardinality	0..1
description	Adjustment to profit chargeable to Class 4 National Insurance
id	[FPS27]

element: **ShareOfUntaxedIncome**

path	/MTR/SA104F/ShareOfUntaxedIncome
cardinality	0..1
description	Your share of taxed income (income taxed at 10%)
id	[FPS28–68]



path	/MTR/SA104F/ShareOfUntaxedIncome/SavingsIncome
cardinality	0..1
description	Savings income
id	[FPS28–35]



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/SavingsIncome/UKUntaxedSavingsIncomeShare
cardinality	0..1
description	Allocated Share of UK untaxed Savings
id	[FPS28]



base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/SavingsIncome/BasisPeriodAdjustment
cardinality	0..1
description	Adjustment to income
id	[FPS29]



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/SavingsIncome/AdjustedUKSavingsIncome
cardinality	0..1
description	Adjusted UK savings
id	[FPS30]

## validation rule:

error code: 6743	description: [FPS30] should equal ( [FPS28] plus [FPS29] )
transactional message (en)	The amount in box [FPS30] must equal ( [FPS28] plus [FPS29] ). Please check.



path	/MTR/SA104F/ShareOfUntaxedIncome/SavingsIncome/ForeignIncome
cardinality	0..1
description	Foreign income information
id	[FPS29-32]



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/SavingsIncome/ForeignIncome/ForeignUntaxedSavingsIncomeShare
cardinality	0..1
description	Share of Foreign untaxed savings
id	[FPS31]



base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/SavingsIncome/ForeignIncome/BasisPeriodAdjustment
cardinality	0..1
description	Adjustment to income
id	[FPS32]



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/SavingsIncome/ForeignIncome/TotalForeignTaxTakenOff
cardinality	0..1
description	Total Foreign Tax Deducted
id	[FPS33]



base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/SavingsIncome/ForeignIncome/AdjustedForeignSavingsIncome

cardinality	0..1
description	Adjusted foreign savings income
id	[FPS34]

**validation rule:**

error code: 6744	description: [FPS34] should equal ( ( [FPS31] plus [FPS32] ) minus [FPS33] )
transactional message (en)	The amount in box [FPS34] must equal ( ( [FPS31] plus [FPS32] ) minus [FPS33] ). Please check.

**element: TotalUntaxedSavingsIncome**

**XML**

TotalUntaxedSavingsIncome 0..1  
MTR\_SAnonNegativeMonetaryType

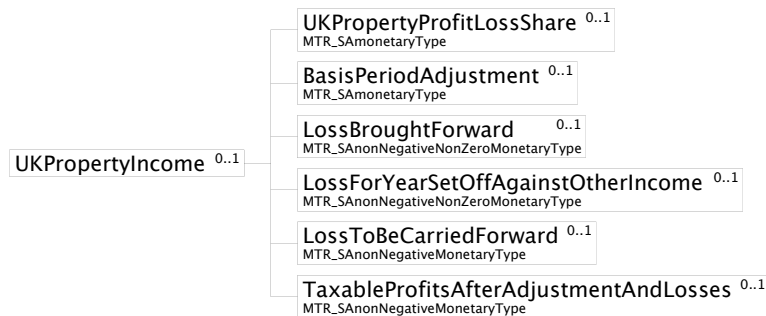
base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA104F/ShareOfUntaxedIncome/SavingsIncome/TotalUntaxedSavingsIncome
cardinality	0..1
description	Total untaxed income liable at 20%
id	[FPS35]

**validation rule:**

error code: 6745	description: [FPS35] should equal ( [FPS30] plus [FPS34] )
transactional message (en)	The amount in box [FPS35] must equal ( [FPS30] plus [FPS34] ). Please check.

**element: UKPropertyIncome**

**XML**



path	/MTR/SA104F/ShareOfUntaxedIncome/UKPropertyIncome
cardinality	0..1
description	UK property income
id	[FPS36–41]

**element: UKPropertyProfitLossShare**

**XML**

UKPropertyProfitLossShare 0..1  
MTR\_SAMonetaryType

base	MTR_SAMonetaryType
path	/MTR/SA104F/ShareOfUntaxedIncome/UKPropertyIncome/UKPropertyProfitLossShare
cardinality	0..1
description	Share of profit or loss from UK land & property
id	[FPS36]

**element: BasisPeriodAdjustment**

**XML**

BasisPeriodAdjustment 0..1  
MTR\_SAMonetaryType

base	MTR_SAMonetaryType
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path	/MTR/SA104F/ShareOfUntaxedIncome/UKPropertyIncome/BasisPeriodAdjustment
cardinality	0..1
description	Adjustment to profit or loss for basis period
id	[FPS37]

## element: LossBroughtForward

XML

LossBroughtForward 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA104F/ShareOfUntaxedIncome/UKPropertyIncome/LossBroughtForward
cardinality	0..1
description	UK Land & Property – Loss Brought Forward
id	[FPS38]

### validation rule:

error code: 6746	description: [FPS38] cannot exceed the sum of [FPS36]+[FPS37] where the sum is positive
transactional message (en)	The amount in box [FPS38] cannot exceed the sum of [FPS36]+[FPS37] where the sum is positive. Please check.

## element: LossForYearSetOffAgainstOtherIncome

XML

LossForYearSetOffAgainstOtherIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA104F/ShareOfUntaxedIncome/UKPropertyIncome/LossForYearSetOffAgainstOtherIncome
cardinality	0..1
description	Loss offset against total income
id	[FPS39]

### validation rule:

error code: 6747	description: where the sum of [FPS36] + [FPS37] is negative, [FPS39] cannot exceed the sum's positive equivalent
transactional message (en)	The amount in box [FPS39] cannot exceed the positive equivalent of the sum of [FPS36] + [FPS37]. Please check.

## element: LossToBeCarriedForward

XML

LossToBeCarriedForward 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA104F/ShareOfUntaxedIncome/UKPropertyIncome/LossToBeCarriedForward
cardinality	0..1
description	UK Land & Property – Loss Carried Forward
id	[FPS40]

## element: TaxableProfitsAfterAdjustmentAndLosses

XML

TaxableProfitsAfterAdjustmentAndLosses 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA104F/ShareOfUntaxedIncome/UKPropertyIncome/TaxableProfitsAfterAdjustmentAndLosses

cardinality	0..1
description	Taxable profit after losses (UK land and property)
id	[FPS41]

**validation rule:**

error code: 6204	description: if $([FPS36] + [FPS37] - [FPS38])$ is positive or zero, then $[FPS41] = [FPS36] + [FPS37] - [FPS38]$
transactional message (en)	The entry in box [FPS41] must equal the sum of $([FPS36] + [FPS37] - [FPS38])$ if positive or zero. Please check.
error code: 6205	description: if $([FPS36] + [FPS37] - [FPS38])$ is negative, $[FPS41] = 0$
transactional message (en)	The sum of $([FPS36] + [FPS37] - [FPS38])$ is negative. The entry in box [FPS41] must equal 0. Please check.

**element: ShareOfFHLProfit**

**XML**

ShareOfFHLProfit<sup>0..1</sup>  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA104F/ShareOfUntaxedIncome/ShareOfFHLProfit
cardinality	0..1
description	Share of FHL profit
id	[FPS42]

**element: AdjustmentsToFHLProfit**

**XML**

AdjustmentsToFHLProfit<sup>0..1</sup>  
MTR\_SAMonetaryType

base	MTR_SAMonetaryType
path	/MTR/SA104F/ShareOfUntaxedIncome/AdjustmentsToFHLProfit
cardinality	0..1
description	Adjustments to FHL profit
id	[FPS43]

**element: TaxableFHLProfit**

**XML**

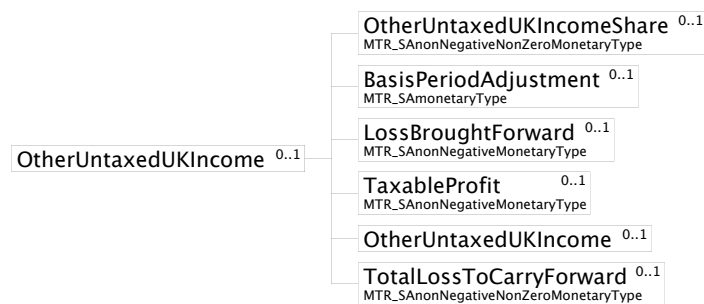
TaxableFHLProfit<sup>0..1</sup>  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA104F/ShareOfUntaxedIncome/TaxableFHLProfit
cardinality	0..1
description	Taxable FHL profit
id	[FPS44]

**validation rule:**

error code: 8258	description: [FPS44] should not be present if neither [FPS42] nor [FPS43] is present
transactional message (en)	The entry in box [FPS44] must not be present as there is no entry in neither box [FPS42] nor box [FPS43]. Please check.
error code: 8259	description: If $([FPS42] + [FPS43])$ is greater than zero, [FPS44] must equal $([FPS42] + [FPS43])$
transactional message (en)	The amount in box [FPS44] must equal $([FPS42] + [FPS43])$ if greater than zero. Please check.
error code: 8260	description: If $([FPS42] + [FPS43])$ is less than or equal to zero, [FPS44] must equal zero
transactional message (en)	The amount in box [FPS44] must equal zero if $([FPS42] + [FPS43])$ is less than or equal to zero. Please check.





path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedUKIncome
cardinality	0..1
description	Other untaxed UK income
id	[FPS45-51]

**validation rule:**

error code: 6206	description: If any of [FPS45], [FPS46] or [FPS47] are present, then [FPS48] is mandatory if $([FPS45] + [FPS46] - [FPS47]) \geq 0$
transactional message (en)	The sum of $([FPS45] + [FPS46] - [FPS47])$ is equal to or greater than zero. Please complete box [FPS48].

OtherUntaxedUKIncomeShare 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedUKIncome/OtherUntaxedUKIncomeShare
cardinality	0..1
description	Other Untaxed UK Income – Allocated income
id	[FPS45]

BasisPeriodAdjustment 0..1  
MTR\_SAMonetaryType

base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedUKIncome/BasisPeriodAdjustment
cardinality	0..1
description	Other Untaxed UK Income – Adjustment to income
id	[FPS46]

LossBroughtForward 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedUKIncome/LossBroughtForward
cardinality	0..1
description	Other Untaxed UK Income – Loss Brought Forward
id	[FPS47]

**validation rule:**

error code: 6753	description: [FPS47] should not exceed ( [FPS45] plus [FPS46] )
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transactional message (en)	The amount in box [FPS47] exceeds ( [FPS45] plus [FPS46] ). Please check.
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## element: TaxableProfit

XML

**TaxableProfit** 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedUKIncome/TaxableProfit
cardinality	0..1
description	Taxable profit after adjustment and losses (other untaxed UK income)
id	[FPS48]

### validation rule:

error code: 6259	description: [FPS48] should not exceed ( ( [FPS45] plus [FPS46] ) minus [FPS47] )
transactional message (en)	The amount in box [FPS48] exceeds the sum of ( ( [FPS45] plus [FPS46] ) minus [FPS47] ). Please check.

## element: OtherUntaxedUKIncome

XML

**OtherUntaxedUKIncome** 0..1

- ShareOfLossFromOtherUntaxedUKIncome** 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType
- BasisPeriodAdjustment** 0..1  
MTR\_SAMonetaryType

path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedUKIncome/OtherUntaxedUKIncome
cardinality	0..1
description	Other Untaxed UK Income – Allocated Loss
id	[FPS-OUI]

## element: ShareOfLossFromOtherUntaxedUKIncome

XML

**ShareOfLossFromOtherUntaxedUKIncome** 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedUKIncome/OtherUntaxedUKIncome/ShareOfLossFromOtherUntaxedUKIncome
cardinality	0..1
description	Other Untaxed UK Income – Allocated Loss
id	[FPS49]

## element: BasisPeriodAdjustment

XML

**BasisPeriodAdjustment** 0..1  
MTR\_SAMonetaryType

base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedUKIncome/OtherUntaxedUKIncome/BasisPeriodAdjustment
cardinality	0..1
description	Other Untaxed UK Income – Adjustment to Loss For Basis Period
id	[FPS50]

## element: TotalLossToCarryForward

XML

**TotalLossToCarryForward** 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedUKIncome/TotalLossToCarryForward
cardinality	0..1
description	Other Untaxed UK Income – Loss Carried Forward
id	[FPS51]

## element: OffshoreFundsIncome

XML



path	/MTR/SA104F/ShareOfUntaxedIncome/OffshoreFundsIncome
cardinality	0..1
description	offshore funds income
id	[FPS52–55]

## element: OffshoreFundsIncomeShare

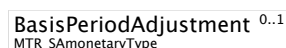
XML



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/OffshoreFundsIncome/OffshoreFundsIncomeShare
cardinality	0..1
description	Allocated income
id	[FPS52]

## element: BasisPeriodAdjustment

XML



base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/OffshoreFundsIncome/BasisPeriodAdjustment
cardinality	0..1
description	Adjustment to income
id	[FPS53]

## element: ForeignTaxTakenOff

XML



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/OffshoreFundsIncome/ForeignTaxTakenOff
cardinality	0..1
description	Total Foreign Tax Deducted If Tax Credit Relief Not Claimed
id	[FPS54]

## element: TaxableIncomeAfterAdjustmentAndForeignTax

XML

TaxableIncomeAfterAdjustmentAndForeignTax 0..1  
MTR\_SAnonNegativeMonetaryType

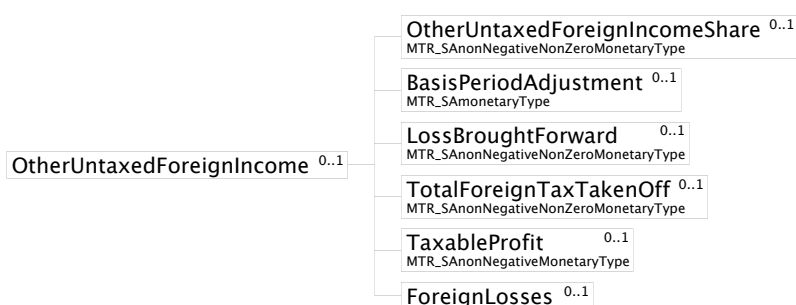
base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA104F/ShareOfUntaxedIncome/OffshoreFundsIncome/TaxableIncomeAfterAdjustmentAndForeignTax
cardinality	0..1
description	Taxable profit after adjustments (offshore funds)
id	[FPS55]

### validation rule:

error code: 6755	description: [FPS55] should equal ( ( [FPS52] plus [FPS53] ) minus [FPS54] )
transactional message (en)	The amount in box [FPS55] must equal ( ( [FPS52] plus [FPS53] ) minus [FPS54] ). Please check.

## element: OtherUntaxedForeignIncome

XML



path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedForeignIncome
cardinality	0..1
description	other untaxed foreign income
id	[FPS56–63]

## element: OtherUntaxedForeignIncomeShare

XML

OtherUntaxedForeignIncomeShare 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedForeignIncome/OtherUntaxedForeignIncomeShare
cardinality	0..1
description	Other Untaxed Foreign Income – Allocated Profit
id	[FPS56]

### validation rule:

error code: 6260	description: [FPS60] mandatory if [FPS56]
transactional message (en)	There is an entry in [FPS56]. Please complete box [FPS60].

## element: BasisPeriodAdjustment

XML

BasisPeriodAdjustment 0..1  
MTR\_SAMonetaryType

base	MTR_SAMonetaryType
path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedForeignIncome/BasisPeriodAdjustment
cardinality	0..1
description	Other Untaxed Foreign Income – Adjustment to Income For Basis Period

id	[FPS57]
----	---------

**validation rule:**

error code: 6262	description: [FPS60] mandatory if [FPS57]
transactional message (en)	There is an entry in [FPS57]. Please complete box [FPS60].

**element: LossBroughtForward**

**XML**

LossBroughtForward 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedForeignIncome/LossBroughtForward
cardinality	0..1
description	Loss brought forward from earlier years set off against income
id	[FPS58]

**validation rule:**

error code: 6263	description: [FPS60] mandatory if [FPS58]
transactional message (en)	There is an entry in [FPS58]. Please complete box [FPS60].
error code: 6756	description: [FPS58] should not exceed ( [FPS56] plus [FPS57] )
transactional message (en)	The amount in box [FPS58] exceeds ( [FPS56] plus [FPS57] ). Please check.

**element: TotalForeignTaxTakenOff**

**XML**

TotalForeignTaxTakenOff 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedForeignIncome/TotalForeignTaxTakenOff
cardinality	0..1
description	Total Foreign Tax Deducted If Tax Credit Relief Not Claimed
id	[FPS59]

**validation rule:**

error code: 6264	description: [FPS60] mandatory if [FPS59]
transactional message (en)	There is an entry in [FPS59]. Please complete box [FPS60].

**element: TaxableProfit**

**XML**

TaxableProfit 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedForeignIncome/TaxableProfit
cardinality	0..1
description	Taxable profit after adjustments and losses (other untaxed foreign income)
id	[FPS60]

**validation rule:**

error code: 6266	description: If ([FPS56] + [FPS57]) minus ([FPS58] + [FPS59]) is greater than or equal to zero then [FPS60] equals that sum.
transactional message (en)	The amount in box [FPS60] must equal the sum of ([FPS56] + [FPS57]) minus ([FPS58] + [FPS59]) if greater than or equal to zero. Please check.
error code: 6267	description: If ([FPS56] + [FPS57]) minus ([FPS58] + [FPS59]) is negative then [FPS60] equals zero.
transactional message (en)	The amount in box [FPS60] must equal zero if the sum of ([FPS56] + [FPS57]) minus ([FPS58] + [FPS59]) is negative. Please check.

## element: ForeignLosses

XML



path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedForeignIncome/ForeignLosses
cardinality	0..1
description	Foreign Income – Loss
id	[FPS60–62]

## element: ShareOfLossFromOtherUntaxedForeignIncome

XML

ShareOfLossFromOtherUntaxedForeignIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedForeignIncome/ForeignLosses/ShareOfLossFromOtherUntaxedForeignIncome
cardinality	0..1
description	Other Untaxed Foreign Income – Allocated Loss
id	[FPS61]

## element: BasisPeriodAdjustment

XML

BasisPeriodAdjustment 0..1  
MTR\_SAMonetaryType

base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedForeignIncome/ForeignLosses/BasisPeriodAdjustment
cardinality	0..1
description	Other Untaxed Foreign Income – Adjustment to Loss For Basis Period
id	[FPS62]

## element: TotalLossToCarryForward

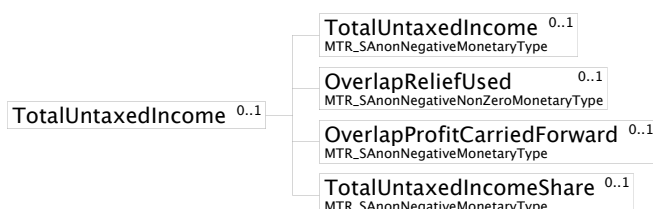
XML

TotalLossToCarryForward 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedForeignIncome/ForeignLosses/TotalLossToCarryForward
cardinality	0..1
description	Other Untaxed Foreign Income – Loss Carried Forward
id	[FPS63]

## element: TotalUntaxedIncome

XML



path	/MTR/SA104F/ShareOfUntaxedIncome/TotalUntaxedIncome
cardinality	0..1
description	total untaxed income
id	[FPS64-67]

#### element: TotalUntaxedIncome

XML

TotalUntaxedIncome 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA104F/ShareOfUntaxedIncome/TotalUntaxedIncome/TotalUntaxedIncome
cardinality	0..1
description	Untaxed Income
id	[FPS64]

#### validation rule:

error code: 8261	description: [FPS64] is valid if and only if this equals ( The sum of [FPS41], [FPS44], [FPS48], [FPS55], and [FPS60] )
transactional message (en)	The amount in box [FPS64] must equal the sum of ( [FPS41], [FPS44], [FPS48], [FPS55], and [FPS60] ). Please check.

#### element: OverlapReliefUsed

XML

OverlapReliefUsed 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA104F/ShareOfUntaxedIncome/TotalUntaxedIncome/OverlapReliefUsed
cardinality	0..1
description	Overlap relief used
id	[FPS65]

#### element: OverlapProfitCarriedForward

XML

OverlapProfitCarriedForward 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA104F/ShareOfUntaxedIncome/TotalUntaxedIncome/OverlapProfitCarriedForward
cardinality	0..1
description	Overlap CF
id	[FPS66]

#### element: TotalUntaxedIncomeShare

XML

TotalUntaxedIncomeShare 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA104F/ShareOfUntaxedIncome/TotalUntaxedIncome/TotalUntaxedIncomeShare
cardinality	0..1
description	Untaxed income from this business (other than that liable at 20%)
id	[FPS67]

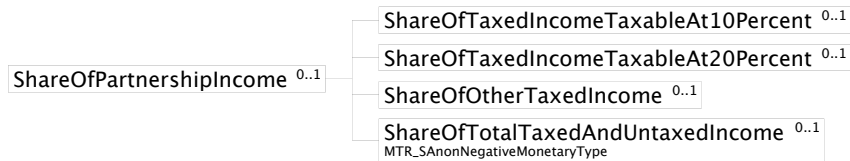
#### validation rule:

error code: 6759	description: [FPS67] should equal ( [FPS64] minus [FPS65] )
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transactional message (en)	The amount in box [FPS67] must equal ( [FPS64] minus [FPS65] ). Please check.
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## element: ShareOfPartnershipIncome

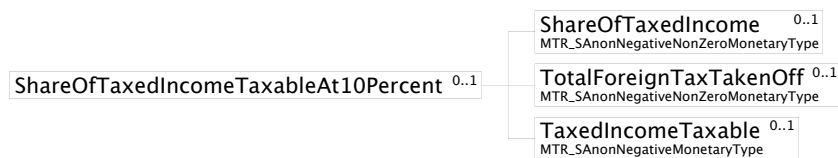
XML



path	/MTR/SA104F/ShareOfPartnershipIncome
cardinality	0..1
description	Your share of the partnership's taxed income
id	[FPS68–75]

## element: ShareOfTaxedIncomeTaxableAt10Percent

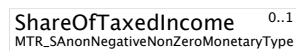
XML



path	/MTR/SA104F/ShareOfPartnershipIncome/ShareOfTaxedIncomeTaxableAt10Percent
cardinality	0..1
description	Your share of the partnership's taxed income
id	[FPS67–69]

## element: ShareOfTaxedIncome

XML



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfPartnershipIncome/ShareOfTaxedIncomeTaxableAt10Percent/ShareOfT axedIncome
cardinality	0..1
description	Share of taxed income (income taxed at 10%)
id	[FPS68]

## element: TotalForeignTaxTakenOff

XML



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfPartnershipIncome/ShareOfTaxedIncomeTaxableAt10Percent/TotalFore ignTaxTakenOff
cardinality	0..1
description	Foreign tax deducted
id	[FPS69]

## element: TaxedIncomeTaxable

XML





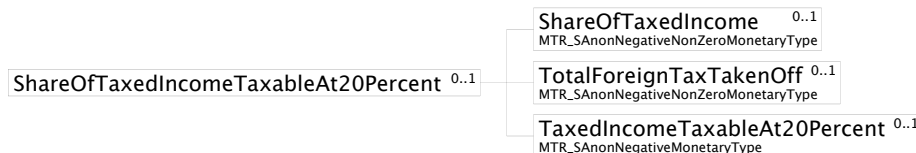
base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104F/ShareOfPartnershipIncome/ShareOfTaxedIncomeTaxableAt10Percent/TaxedIncomeTaxable
cardinality	0..1
description	Taxed income from dividends etc.liable at 10%
id	[FPS70]

**validation rule:**

error code: 6760	description: [FPS70] should equal ( [FPS68] minus [FPS69] )
transactional message (en)	The amount in box [FPS70] must equal ( [FPS68] minus [FPS69] ). Please check.

**element: ShareOfTaxedIncomeTaxableAt20Percent**

**XML**



path	/MTR/SA104F/ShareOfPartnershipIncome/ShareOfTaxedIncomeTaxableAt20Percent
cardinality	0..1
description	Your share of the partnership's taxed income
id	[FPS70-72]

**element: ShareOfTaxedIncome**

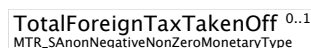
**XML**



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfPartnershipIncome/ShareOfTaxedIncomeTaxableAt20Percent/ShareOfTaxedIncome
cardinality	0..1
description	Share of Taxed income (income taxed at 20%)
id	[FPS71]

**element: TotalForeignTaxTakenOff**

**XML**



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfPartnershipIncome/ShareOfTaxedIncomeTaxableAt20Percent/TotalForeignTaxTakenOff
cardinality	0..1
description	Foreign Tax Deducted
id	[FPS72]

**element: TaxedIncomeTaxableAt20Percent**

**XML**



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104F/ShareOfPartnershipIncome/ShareOfTaxedIncomeTaxableAt20Percent/TaxedIncomeTaxableAt20Percent
cardinality	0..1

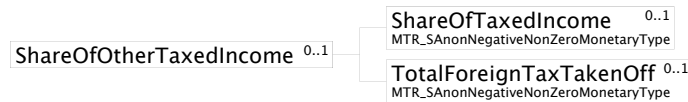
description	Taxed income (taxed at 20%)
id	[FPS73]

**validation rule:**

error code: 6761	description: [FPS73] should equal ( [FPS71] minus [FPS72] )
transactional message (en)	The amount in box [FPS73] must equal ( [FPS71] minus [FPS72] ). Please check.

**element: ShareOfOtherTaxedIncome**

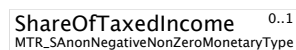
**XML**



path	/MTR/SA104F/ShareOfPartnershipIncome/ShareOfOtherTaxedIncome
cardinality	0..1
description	Your share of the partnership's taxed income
id	[FPS73-74]

**element: ShareOfTaxedIncome**

**XML**



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfPartnershipIncome/ShareOfOtherTaxedIncome/ShareOfTaxedIncome
cardinality	0..1
description	Share of other taxed income
id	[FPS74]

**element: TotalForeignTaxTakenOff**

**XML**



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfPartnershipIncome/ShareOfOtherTaxedIncome/TotalForeignTaxTakenOff
cardinality	0..1
description	Share of income tax
id	[FPS75]

**element: ShareOfTotalTaxedAndUntaxedIncome**

**XML**



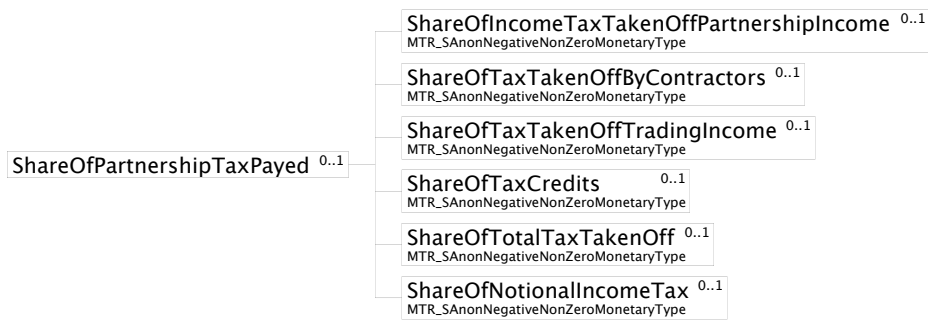
base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104F/ShareOfPartnershipIncome/ShareOfTotalTaxedAndUntaxedIncome
cardinality	0..1
description	Share of taxed and untaxed income (other than liable at 10% and 20%)
id	[FPS76]

**validation rule:**

error code: 6762	description: share of total taxed and untaxed income is valid if and only if this equals ( ( The sum of [FPS20], [FPS67], and [FPS74] ) minus [FPS75] )
transactional message (en)	The amount in box [FPS76] must equal ( ( the sum of [FPS20], [FPS67], and [FPS74] ) minus [FPS75] ). Please check.

## element: ShareOfPartnershipTaxPaid

XML



path	/MTR/SA104F/ShareOfPartnershipTaxPaid
cardinality	0..1
description	Your share of the partnership's tax paid
id	[FPS77-82]

## element: ShareOfIncomeTaxTakenOffPartnershipIncome

XML



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfPartnershipTaxPaid/ShareOfIncomeTaxTakenOffPartnershipIncome
cardinality	0..1
description	Share of income tax
id	[FPS77]

## element: ShareOfTaxTakenOffByContractors

XML



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfPartnershipTaxPaid/ShareOfTaxTakenOffByContractors
cardinality	0..1
description	Share of /CIS25 deductions
id	[FPS78]

## element: ShareOfTaxTakenOffTradingIncome

XML



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104F/ShareOfPartnershipTaxPaid/ShareOfTaxTakenOffTradingIncome
cardinality	0..1
description	Share of tax deducted from trading income (not /CIS25)
id	[FPS79]

## element: ShareOfTaxCredits

XML



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
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path	/MTR/SA104F/ShareOfPartnershipTaxPaid/ShareOfTaxCredits
cardinality	0..1
description	Share of tax credits
id	[FPS80]

#### element: ShareOfTotalTaxTakenOff

XML

ShareOfTotalTaxTakenOff 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA104F/ShareOfPartnershipTaxPaid/ShareOfTotalTaxTakenOff
cardinality	0..1
description	Total of boxes [FPS77] to [FPS80]
id	[FPS81]

#### validation rule:

error code: 6763	description: [FPS81] should equal ( The sum of [FPS77], [FPS78], [FPS79], and [FPS80] )
transactional message (en)	The amount in box [FPS81] must equal ( the sum of [FPS77], [FPS78], [FPS79], and [FPS80] ). Please check.

#### element: ShareOfNotionalIncomeTax

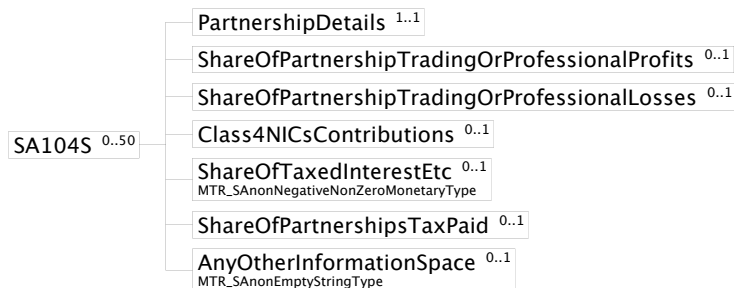
XML

ShareOfNotionalIncomeTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA104F/ShareOfPartnershipTaxPaid/ShareOfNotionalIncomeTax
cardinality	0..1
description	Share of notional income tax
id	[FPS82]

#### element: SA104S

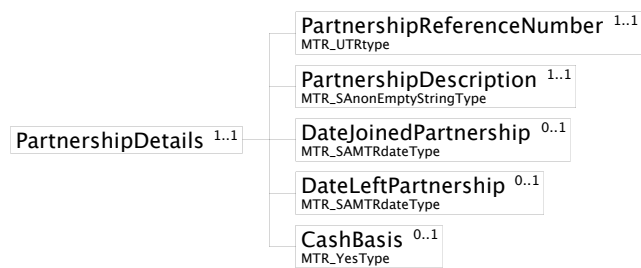
XML



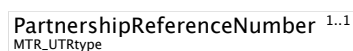
path	/MTR/SA104S
cardinality	0..50
description	Short partnership
id	[SA104S]

#### validation rule:

error code: 6109	description: taxable profits after losses should be present if ( [SPS16] minus [SPS17] ) exceeds 0
transactional message (en)	The sum of ( [SPS16] minus [SPS17] ) exceeds 0. Please complete box [SPS18].
error code: 6110	description: total taxable business profits should be present if [SPS18] or [SPS19]
transactional message (en)	There is an entry in [SPS18] or [SPS19]. Please complete box [SPS20].



path	/MTR/SA104S/PartnershipDetails
cardinality	1..1
description	Partnership details
id	[SPS1–5]



base	<a href="#">MTR_UTRtype</a>
path	/MTR/SA104S/PartnershipDetails/PartnershipReferenceNumber
cardinality	1..1
description	Partnership reference number
id	[SPS1]

**validation rule:**

error code: 6269	description: Must be valid against the UTR algorithm
transactional message (en)	The entry must be valid against the UTR algorithm. Please check.
error code: 8210	description: Must not be 111111111, 222222222, 333333333, 444444444, 555555555, 666666666, 777777777, 888888888, or 999999999.
transactional message (en)	The entry must not be 111111111, 222222222, 333333333, 444444444, 555555555, 666666666, 777777777, 888888888, or 999999999. Please check.



base	<a href="#">MTR_SAnonEmptyStringType</a>
path	/MTR/SA104S/PartnershipDetails/PartnershipDescription
cardinality	1..1
description	Partnership Trade or profession
minLength	1
maxLength	28
id	[SPS2]



base	<a href="#">MTR_SAMTRdateType</a>
path	/MTR/SA104S/PartnershipDetails/DateJoinedPartnership
cardinality	0..1
description	Date started as a partner (If during year of Return)

id	[SPS3]
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**validation rule:**

error code: 6731	description: must be within the return period
transactional message (en)	The date entered must be within the return period.

**element: DateLeftPartnership**

**XML**

DateLeftPartnership 0..1  
MTR\_SAMTRdateType

base	MTR_SAMTRdateType
path	/MTR/SA104S/PartnershipDetails/DateLeftPartnership
cardinality	0..1
description	Date stopped being a partner (If during year of Return)
id	[SPS4]

**validation rule:**

error code: 6731	description: must be within the return year.
transactional message (en)	The date entered must be within the return period.
error code: 6112	description: If both [SPS3] and [SPS4] present then [SPS4] must be same as or later than [SPS3]
transactional message (en)	The date in [SPS4] must be same as or later than the date in [SPS3], if both [SPS3] and [SPS4] completed. Please check.

**element: CashBasis**

**XML**

CashBasis 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA104S/PartnershipDetails/CashBasis
cardinality	0..1
description	Cash basis
id	[SPS5]

**validation rule:**

error code: 8304	description: If [SPS5] is present, then [SPS23] must be zero or absent.
transactional message (en)	If [SPS5] is present, then [SPS23] must be zero or absent.



path	/MTR/SA104S/ShareOfPartnershipTradingOrProfessionalProfits
cardinality	0..1
description	Your share of the partnership's trading or professional profits
id	[SPS6–20]

**validation rule:**

error code: 8223	description: If $([SPS8] + [SPS9] - ([SPS12] + [SPS13]))$ is positive, then [SPS16] is mandatory and $= ([SPS8] + [SPS9] + [SPS10] + [SPS11] - ([SPS12] + [SPS13]))$
transactional message (en)	The amount in box [SPS16] must equal $([SPS8] + [SPS9] + [SPS10] + [SPS11] - ([SPS12] + [SPS13]))$ if the sum of $([SPS8] + [SPS9] - ([SPS12] + [SPS13]))$ is positive. Please check.
error code: 8224	description: If $([SPS8] + [SPS9] - ([SPS12] + [SPS13]))$ is negative or zero, then if $([SPS10] + [SPS11])$ is greater than zero, then [SPS16] is mandatory and equals $([SPS10] + [SPS11])$ ; else [SPS16] must be zero or absent.
transactional message (en)	The sum of $([SPS8] + [SPS9] - ([SPS12] + [SPS13]))$ is negative or zero. If $([SPS10] + [SPS11])$ is greater than zero, the amount in box [SPS16] must equal $([SPS10] + [SPS11])$ or [SPS16] must be zero or absent. Please check.
error code: 8225	description: If $([SPS8] + [SPS9] - ([SPS12] + [SPS13]))$ is negative, then [SPS21] is mandatory and $=$ positive equivalent of $([SPS8] + [SPS9] - ([SPS12] + [SPS13]))$
transactional message (en)	The sum of $([SPS8] + [SPS9] - ([SPS12] + [SPS13]))$ is negative. Please complete box [SPS21] with the positive equivalent.

DateBasisPeriodBegan 0..1  
MTR\_SAMTRdateType

base	MTR_SAMTRdateType
path	/MTR/SA104S/ShareOfPartnershipTradingOrProfessionalProfits/DateBasisPeriodBegan
cardinality	0..1
description	Income tax basis period begins
id	[SPS6]

**validation rule:**

error code: 6766	description: If [SPS6] present [SPS7] must be the same as or later than [SPS6]
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transactional message (en)	There is an entry in box [SPS6]. The entry in box [SPS7] must be the same as or later than [SPS6]. Please check.
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## element: DateBasisPeriodEnded

XML

DateBasisPeriodEnded 0..1  
MTR\_SAMTRdateType

base	MTR_SAMTRdateType
path	/MTR/SA104S/ShareOfPartnershipTradingOrProfessionalProfits/DateBasisPeriodEnded
cardinality	0..1
description	Income tax basis period ends
id	[SPS7]

### validation rule:

error code: 6113	description: If [SPS7] present then [SPS6] must be present
transactional message (en)	Box [SPS7] completed. Please complete box [SPS6].

## element: ShareOfPartnershipProfitOrLoss

XML

ShareOfPartnershipProfitOrLoss 0..1  
MTR\_SAMonetaryType

base	MTR_SAMonetaryType
path	/MTR/SA104S/ShareOfPartnershipTradingOrProfessionalProfits/ShareOfPartnershipProfitOrLoss
cardinality	0..1
description	Your share of the profit or loss
id	[SPS8]

### validation rule:

error code: 6769	description: If share of partnership profit or loss is present the following should be true: [SPS6]
transactional message (en)	There is an amount in box [SPS8]. Please complete box [SPS6].

## element: AdjustmentForBasisPeriod

XML

AdjustmentForBasisPeriod 0..1  
MTR\_SAMonetaryType

base	MTR_SAMonetaryType
path	/MTR/SA104S/ShareOfPartnershipTradingOrProfessionalProfits/AdjustmentForBasisPeriod
cardinality	0..1
description	Adjustment to arrive at profit or loss for this basis period
id	[SPS9]

## element: ChangeOfAccountingPracticeAdjustment

XML

ChangeOfAccountingPracticeAdjustment 0..1  
MTR\_SANonZeroMonetaryType

base	MTR_SANonZeroMonetaryType
path	/MTR/SA104S/ShareOfPartnershipTradingOrProfessionalProfits/ChangeOfAccountingPracticeAdjustment
cardinality	0..1
description	This year's instalment of adjustment on withdrawal of cash basis, or other adjustment for change of basis
id	[SPS10]



## element: AveragingAdjustment

XML

AveragingAdjustment 0..1  
MTR\_SAMonetaryType

base	MTR_SAMonetaryType
path	/MTR/SA104S/ShareOfPartnershipTradingOrProfessionalProfits/AveragingAdjustment
cardinality	0..1
description	Adjustment for farmers' averaging
id	[SPS11]

## element: ForeignTaxClaimedAsDeduction

XML

ForeignTaxClaimedAsDeduction 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA104S/ShareOfPartnershipTradingOrProfessionalProfits/ForeignTaxClaimedAsDeduction
cardinality	0..1
description	Foreign tax claimed as a deduction
id	[SPS12]

## element: OverlapReliefUsed

XML

OverlapReliefUsed 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA104S/ShareOfPartnershipTradingOrProfessionalProfits/OverlapReliefUsed
cardinality	0..1
description	Overlap used
id	[SPS13]

## element: OverlapProfitCarriedForward

XML

OverlapProfitCarriedForward 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA104S/ShareOfPartnershipTradingOrProfessionalProfits/OverlapProfitCarriedForward
cardinality	0..1
description	Overlap CF
id	[SPS14]

## element: PartnersShareOfBPRA

XML

PartnersShareOfBPRA 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA104S/ShareOfPartnershipTradingOrProfessionalProfits/PartnersShareOfBPRA
cardinality	0..1
description	Partner's share of BPRA
id	[SPS15]

## element: AdjustedProfitForYear

XML

AdjustedProfitForYear 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA104S/ShareOfPartnershipTradingOrProfessionalProfits/AdjustedProfitForYear
cardinality	0..1
description	Adjusted profit
id	[SPS16]

## element: LossesBroughtForward

XML

LossesBroughtForward 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA104S/ShareOfPartnershipTradingOrProfessionalProfits/LossesBroughtForward
cardinality	0..1
description	Losses brought forward from last year used this year
id	[SPS17]

### validation rule:

error code: 6781	description: [SPS17] should not exceed [SPS16]
transactional message (en)	The amount in box [SPS17] exceeds the amount in box [SPS16]. Please check.

## element: TaxableProfitsAfterLosses

XML

TaxableProfitsAfterLosses 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA104S/ShareOfPartnershipTradingOrProfessionalProfits/TaxableProfitsAfterLosses
cardinality	0..1
description	Taxable profit after losses brought forward
id	[SPS18]

### validation rule:

error code: 6783	description: [SPS18] should equal ( [SPS16] minus [SPS17] )
transactional message (en)	The amount in box [SPS18] must equal ( [SPS16] minus [SPS17] ). Please check.

## element: OtherBusinessIncome

XML

OtherBusinessIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA104S/ShareOfPartnershipTradingOrProfessionalProfits/OtherBusinessIncome
cardinality	0..1
description	Add amounts not included in the partnership accounts
id	[SPS19]

## element: TotalTaxableBusinessProfits

XML

TotalTaxableBusinessProfits 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104S/ShareOfPartnershipTradingOrProfessionalProfits/TotalTaxableBusinessProfits
cardinality	0..1
description	Total taxable profits from this business
id	[SPS20]

**validation rule:**

error code: 6784	description: [SPS20] should equal ( [SPS18] plus [SPS19] )
transactional message (en)	The amount in box [SPS20] must equal ( [SPS18] plus [SPS19] ). Please check.

**element: ShareOfPartnershipTradingOrProfessionalLosses**

**XML**



path	/MTR/SA104S/ShareOfPartnershipTradingOrProfessionalLosses
cardinality	0..1
description	Your share of the partnership's trading or professional losses
id	[SPS21–24]

**element: AdjustedLossForYear**

**XML**



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104S/ShareOfPartnershipTradingOrProfessionalLosses/AdjustedLossForYear
cardinality	0..1
description	Allowable loss
id	[SPS21]

**validation rule:**

error code: 8226	description: If ([SPS8] + [SPS9] – ([SPS12] + [SPS13])) is greater than or equal to zero, then [SPS21] = 0 or is absent.
transactional message (en)	The sum of ([SPS8] + [SPS9] – ([SPS12] + [SPS13])) is greater than or equal to zero. The entry in box [SPS21] must equal 0 or be absent. Please check.

**element: LossSetOffAgainstOtherIncome**

**XML**



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104S/ShareOfPartnershipTradingOrProfessionalLosses/LossSetOffAgainstOtherIncome
cardinality	0..1
description	Loss offset against other income
id	[SPS22]

**validation rule:**

error code: 6116	description: [SPS22] should not exceed [SPS21]
transactional message (en)	The amount in box [SPS22] exceeds the amount in box [SPS21]. Please check.

## element: LossToBeCarriedBack

XML

LossToBeCarriedBack 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA104S/ShareOfPartnershipTradingOrProfessionalLosses/LossToBeCarriedBack
cardinality	0..1
description	Loss to carry back
id	[SPS23]

### validation rule:

error code: 6785	description: [SPS23] should not exceed ( [SPS21] minus [SPS22] )
transactional message (en)	The amount in box [SPS23] exceeds ( [SPS21] minus [SPS22] ). Please check.

## element: TotalLossToCarryForward

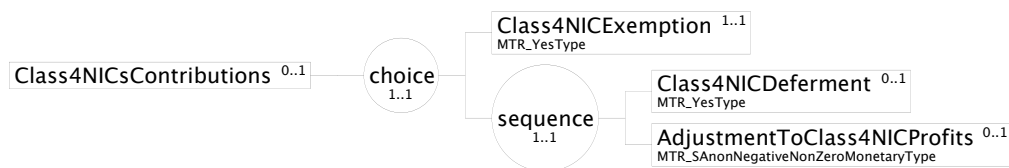
XML

TotalLossToCarryForward 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA104S/ShareOfPartnershipTradingOrProfessionalLosses/TotalLossToCarryForward
cardinality	0..1
description	Loss to carry forward
id	[SPS24]

## element: Class4NICsContributions

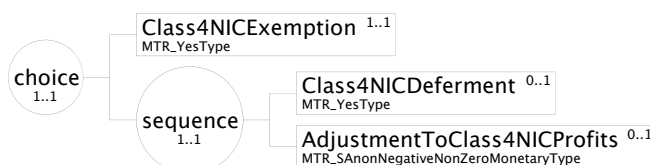
XML



path	/MTR/SA104S/Class4NICsContributions
cardinality	0..1
description	Class 4 National Insurance Contributions (NICs)
id	[SPS25–27]

### choice:

XML



path	/MTR/SA104S/Class4NICsContributions
cardinality	1..1

## element: Class4NICExemption

XML

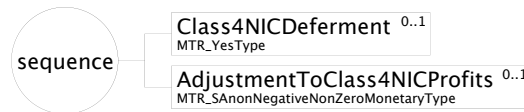
Class4NICExemption 1..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA104S/Class4NICsContributions/Class4NICExemption

cardinality	1..1
description	Tick box – Exception applies
id	[SPS25]

sequence:

XML



path	/MTR/SA104S/Class4NICsContributions
cardinality	1..1

element: **Class4NICDeferment**

XML

Class4NICDeferment 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA104S/Class4NICsContributions/Class4NICDeferment
cardinality	0..1
description	Tick box – Deferment applies
id	[SPS26]

element: **AdjustmentToClass4NICProfits**

XML

AdjustmentToClass4NICProfits 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA104S/Class4NICsContributions/AdjustmentToClass4NICProfits
cardinality	0..1
description	Adjustment to profit chargeable to Class 4 National Insurance
id	[SPS27]

element: **ShareOfTaxedInterestEtc**

XML

ShareOfTaxedInterestEtc 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA104S/ShareOfTaxedInterestEtc
cardinality	0..1
description	Taxed income (taxed at 20%)
id	[SPS28]

element: **ShareOfPartnershipsTaxPaid**

XML



path	/MTR/SA104S/ShareOfPartnershipsTaxPaid
------	--

cardinality	0..1
description	Your share of the partnership tax paid
id	[SPS29-31]

#### element: **ShareOfIncomeTaxTakenOffPartnershipIncome**

**XML**

ShareOfIncomeTaxTakenOffPartnershipIncome<sup>0..1</sup>  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA104S/ShareOfPartnershipsTaxPaid/ShareOfIncomeTaxTakenOffPartnershipIncome
cardinality	0..1
description	Share of income tax
id	[SPS29]

#### element: **ShareOfTaxTakenOffByContractors**

**XML**

ShareOfTaxTakenOffByContractors<sup>0..1</sup>  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104S/ShareOfPartnershipsTaxPaid/ShareOfTaxTakenOffByContractors
cardinality	0..1
description	Share of /CIS25 deductions
id	[SPS30]

#### element: **ShareOfTaxTakenOffTradingIncome**

**XML**

ShareOfTaxTakenOffTradingIncome<sup>0..1</sup>  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA104S/ShareOfPartnershipsTaxPaid/ShareOfTaxTakenOffTradingIncome
cardinality	0..1
description	Share of tax deducted from trading income (not /CIS25)
id	[SPS31]

#### element: **AnyOtherInformationSpace**

**XML**

AnyOtherInformationSpace<sup>0..1</sup>  
MTR\_SAnonEmptyStringType

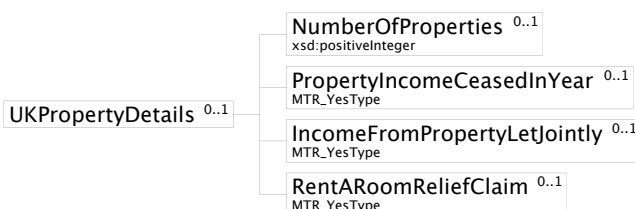
base	<a href="#">MTR_SAnonEmptyStringType</a>
path	/MTR/SA104S/AnyOtherInformationSpace
cardinality	0..1
description	Additional information
minLength	1
maxLength	20480
id	[SPS32]



path	/MTR/SA105
cardinality	0..1
description	UK Property
id	[SA105]

## validation rule:

error code: 8262	description: [PRO38] should be present if ( ( The sum of [PRO20], [PRO22], [PRO23], [PRO30], and [PRO31] ) minus ( The sum of [PRO24], [PRO25], [PRO26], [PRO27], [PRO28], [PRO29], [PRO32], [PRO33], [PRO34], [PRO35], [PRO36], and [PRO37] ) ) exceeds 0
transactional message (en)	The sum of ( ( [PRO20], [PRO22], [PRO23], [PRO30], and [PRO31] ) minus ( [PRO24], [PRO25], [PRO26], [PRO27], [PRO28], [PRO29], [PRO32], [PRO34], [PRO35], [PRO36], and [PRO37] ) ) exceeds 0. Please complete box [PRO38].
error code: 6119	description: taxable profit for the year should be present if ( [PRO38] minus [PRO39] ) exceeds 0
transactional message (en)	The sum of ( [PRO38] minus [PRO39] ) exceeds 0. Please complete box [PRO40].
error code: 8263	description: [PRO41] should be present if ( ( The sum of [PRO24], [PRO25], [PRO26], [PRO27], [PRO28], [PRO29], [PRO32], [PRO33], [PRO34], [PRO35], [PRO36], and [PRO37] ) minus ( The sum of [PRO20], [PRO22], [PRO23], [PRO30], and [PRO31] ) ) exceeds 0
transactional message (en)	The sum of ( ( [PRO24], [PRO25], [PRO26], [PRO27], [PRO28], [PRO29], [PRO32], [PRO33], [PRO34], [PRO35], [PRO36], and [PRO37] ) minus ( [PRO20], [PRO22], [PRO23], [PRO30], and [PRO31] ) ) exceeds 0. Please complete box [PRO41].
error code: 8264	description: If there are two [PRO5–19], exactly one instance of [PRO18] must be 'yes'
transactional message (en)	As there are two instances of [PRO5–19], exactly one instance of [PRO18] must be 'yes'. Please check.



path	/MTR/SA105/UKPropertyDetails
cardinality	0..1
description	UK Property details
id	[PRO1–4]



base	xsd:positiveInteger
path	/MTR/SA105/UKPropertyDetails/NumberOfProperties
cardinality	0..1
description	How many properties do you rent out
maxInclusive	99
id	[PRO1]

element: **PropertyIncomeCeasedInYear**

XML

PropertyIncomeCeasedInYear 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA105/UKPropertyDetails/PropertyIncomeCeasedInYear
cardinality	0..1
description	Property income ceased 2008/09
id	[PRO2]

element: **IncomeFromPropertyLetJointly**

XML

IncomeFromPropertyLetJointly 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA105/UKPropertyDetails/IncomeFromPropertyLetJointly
cardinality	0..1
description	Property let jointly
id	[PRO3]

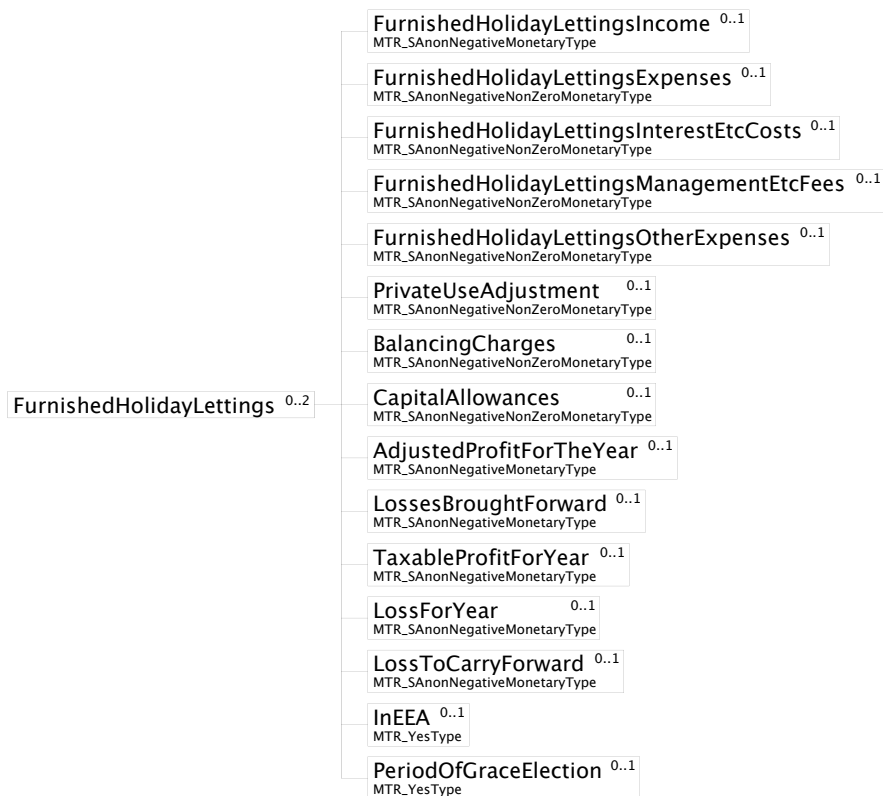
element: **RentARoomReliefClaim**

XML

RentARoomReliefClaim 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA105/UKPropertyDetails/RentARoomReliefClaim
cardinality	0..1
description	Claiming Rent a Room relief
id	[PRO4]





path	/MTR/SA105/FurnishedHolidayLettings
cardinality	0..2
description	Furnished holiday lettings
id	[PRO5–19]

**validation rule:**

error code: 6117	description: [PRO13] is mandatory if the sum of ([PRO5] + [PRO10] + [PRO11]) minus the sum of ([PRO6] + [PRO7] + [PRO8] + [PRO9] + [PRO12]) is more than zero.
transactional message (en)	The sum of ([PRO5] + [PRO10] + [PRO11]) minus the sum of ([PRO6] + [PRO7] + [PRO8] + [PRO9] + [PRO12]) is more than zero. Please complete box [PRO13].
error code: 8289	description: [PRO15] should be present if ( [PRO13] minus [PRO14] ) exceeds 0
transactional message (en)	The sum of ( [PRO13] minus [PRO14] ) exceeds 0. Please complete box [PRO15].
error code: 8290	description: [PRO16] should be present if ( ( The sum of [PRO6], [PRO7], [PRO8], [PRO9], and [PRO12] ) minus ( The sum of [PRO5], [PRO10], and [PRO11] ) ) exceeds 0
transactional message (en)	The sum of ( ( [PRO6], [PRO7], [PRO8], [PRO9], and [PRO12] ) minus ( [PRO5], [PRO10], and [PRO11] ) ) exceeds 0. Please complete box [PRO16].

FurnishedHolidayLettingsIncome 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA105/FurnishedHolidayLettings/FurnishedHolidayLettingsIncome
cardinality	0..1
description	Income from furnished holiday lettings
id	[PRO5]

FurnishedHolidayLettingsExpenses 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/FurnishedHolidayLettings/FurnishedHolidayLettingsExpenses
cardinality	0..1
description	Rent rates insurances and ground rents etc.
id	[PRO6]

#### element: **FurnishedHolidayLettingsInterestEtcCosts**

**XML**

FurnishedHolidayLettingsInterestEtcCosts 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/FurnishedHolidayLettings/FurnishedHolidayLettingsInterestEtcCosts
cardinality	0..1
description	Finance charges including interest
id	[PRO7]

#### element: **FurnishedHolidayLettingsManagementEtcFees**

**XML**

FurnishedHolidayLettingsManagementEtcFees 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/FurnishedHolidayLettings/FurnishedHolidayLettingsManagementEtcFees
cardinality	0..1
description	Legal and professional costs
id	[PRO8]

#### element: **FurnishedHolidayLettingsOtherExpenses**

**XML**

FurnishedHolidayLettingsOtherExpenses 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/FurnishedHolidayLettings/FurnishedHolidayLettingsOtherExpenses
cardinality	0..1
description	Other expenses
id	[PRO9]

#### element: **PrivateUseAdjustment**

**XML**

PrivateUseAdjustment 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/FurnishedHolidayLettings/PrivateUseAdjustment
cardinality	0..1
description	Private use proportions
id	[PRO10]

#### validation rule:

error code: 6140	description: [PRO10] should not exceed ( The sum of [PRO6], [PRO7], [PRO8], and [PRO9] )
transactional message (en)	The amount in box [PRO10] exceeds ( the sum of [PRO6], [PRO7], [PRO8], and [PRO9] ). Please check.

## element: BalancingCharges

XML

BalancingCharges 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA105/FurnishedHolidayLettings/BalancingCharges
cardinality	0..1
description	Balancing charges
id	[PRO11]

## element: CapitalAllowances

XML

CapitalAllowances 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA105/FurnishedHolidayLettings/CapitalAllowances
cardinality	0..1
description	Capital allowances
id	[PRO12]

## element: AdjustedProfitForTheYear

XML

AdjustedProfitForTheYear 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA105/FurnishedHolidayLettings/AdjustedProfitForTheYear
cardinality	0..1
description	Adjusted profit for the period
id	[PRO13]

### validation rule:

error code: 8267	description: If the sum of [PRO5] + [PRO10] + [PRO11] minus sum of ([PRO6] + [PRO7] + [PRO8] + [PRO9] + [PRO12]) is positive or zero then [PRO13] must equal that sum
transactional message (en)	The amount in box [PRO13] must equal the sum of [PRO5] + [PRO10] + [PRO11] minus sum of ([PRO6] + [PRO7] + [PRO8] + [PRO9] + [PRO12]) if positive or zero. Please check.

## element: LossesBroughtForward

XML

LossesBroughtForward 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA105/FurnishedHolidayLettings/LossesBroughtForward
cardinality	0..1
description	furnished holiday lettings losses brought forward
id	[PRO14]

## element: TaxableProfitForYear

XML

TaxableProfitForYear 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA105/FurnishedHolidayLettings/TaxableProfitForYear

cardinality	0..1
description	furnished holiday lettings taxable profit for year
id	[PRO15]

**validation rule:**

error code: 8266	description: If ([PRO13] minus [PRO14]) is greater than or equal to zero then [PRO15] must equal that sum if it is present..
transactional message (en)	The amount in box [PRO15] must equal ([PRO13] minus [PRO14]) if greater than or equal to zero. Please check.

**element: LossForYear**

**XML**

LossForYear 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA105/FurnishedHolidayLettings/LossForYear
cardinality	0..1
description	furnished holiday lettings loss for year
id	[PRO16]

**validation rule:**

error code: 8268	description: If [PRO16] present then [PRO15] must be absent or zero.
transactional message (en)	There is an entry in box [PRO16], box [PRO15] must be absent or zero. Please check.
error code: 8265	description: If [PRO6] + [PRO7] + [PRO8] + [PRO9] + [PRO12] minus ([PRO5] + [PRO10] + [PRO11]) is positive or zero then [PRO16] must equal that sum.
transactional message (en)	The amount in box [PRO16] must equal the sum of [PRO6] + [PRO7] + [PRO8] + [PRO9] + [PRO12] minus ([PRO5] + [PRO10] + [PRO11]) if positive or zero. Please check.

**element: LossToCarryForward**

**XML**

LossToCarryForward 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA105/FurnishedHolidayLettings/LossToCarryForward
cardinality	0..1
description	furnished holiday lettings loss to carry forward
id	[PRO17]

**element: InEEA**

**XML**

InEEA 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA105/FurnishedHolidayLettings/InEEA
cardinality	0..1
description	FHL in EEA
id	[PRO18]

**element: PeriodOfGraceElection**

**XML**

PeriodOfGraceElection 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA105/FurnishedHolidayLettings/PeriodOfGraceElection

cardinality	0..1
description	Furnished lets period of grace election
id	[PRO19]

## element: PropertyIncomeAndExpenses

XML



path	/MTR/SA105/PropertyIncomeAndExpenses
cardinality	0..1
description	Property income and expenses
id	[PRO20–29]

## element: TotalRentsAndOtherIncomeFromProperty

XML



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA105/PropertyIncomeAndExpenses/TotalRentsAndOtherIncomeFromProperty
cardinality	0..1
description	Total rents and other income including furnished holiday lettings
id	[PRO20]

## element: TaxTakenOffAnyIncome

XML



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/PropertyIncomeAndExpenses/TaxTakenOffAnyIncome
cardinality	0..1
description	Tax taken off
id	[PRO21]

## element: PremiumsForGrantOfALease

XML



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/PropertyIncomeAndExpenses/PremiumsForGrantOfALease

cardinality	0..1
description	Chargeable premium
id	[PRO22]

#### element: ReversePremiumsAndInducements

XML

ReversePremiumsAndInducements 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/PropertyIncomeAndExpenses/ReversePremiumsAndInducements
cardinality	0..1
description	Reverse Premiums
id	[PRO23]

#### element: RentRatesInsuranceEtc

XML

RentRatesInsuranceEtc 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/PropertyIncomeAndExpenses/RentRatesInsuranceEtc
cardinality	0..1
description	Rent rates insurance ground rents etc.
id	[PRO24]

#### element: RepairsAndMaintenance

XML

RepairsAndMaintenance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/PropertyIncomeAndExpenses/RepairsAndMaintenance
cardinality	0..1
description	Repairs and maintenance
id	[PRO25]

#### element: InterestAndOtherFinancialCharges

XML

InterestAndOtherFinancialCharges 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/PropertyIncomeAndExpenses/InterestAndOtherFinancialCharges
cardinality	0..1
description	Finance charges including interest
id	[PRO26]

#### element: LegalManagementAndProfessionalFees

XML

LegalManagementAndProfessionalFees 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/PropertyIncomeAndExpenses/LegalManagementAndProfessionalFees

cardinality	0..1
description	Legal and professional costs
id	[PRO27]

## element: CostsOfServicesProvided

XML

CostsOfServicesProvided 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA105/PropertyIncomeAndExpenses/CostsOfServicesProvided
cardinality	0..1
description	Cost of services provided including wages
id	[PRO28]

## element: OtherPropertyExpenses

XML

OtherPropertyExpenses 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA105/PropertyIncomeAndExpenses/OtherPropertyExpenses
cardinality	0..1
description	Other expenses
id	[PRO29]

## element: TaxableProfitOrLoss

XML



path	/MTR/SA105/TaxableProfitOrLoss
cardinality	0..1
description	Calculating your taxable profit or loss
id	[PRO30–43]

element: **PrivateUseAdjustment**

XML

PrivateUseAdjustment 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/TaxableProfitOrLoss/PrivateUseAdjustment
cardinality	0..1
description	Private use proportions
id	[PRO30]

element: **BalancingCharges**

XML

BalancingCharges 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/TaxableProfitOrLoss/BalancingCharges
cardinality	0..1
description	Balancing charges
id	[PRO31]

element: **AnnualInvestmentAllowance**

XML

AnnualInvestmentAllowance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/TaxableProfitOrLoss/AnnualInvestmentAllowance
cardinality	0..1
description	Investment allowance
id	[PRO32]

## validation rule:

error code: 6122	description: [PRO32] should not exceed [£375,000]
transactional message (en)	The amount in box [PRO32] exceeds [£375,000]. Please check.

element: **BusinessPremisesRenovationAllowance**

XML

BusinessPremisesRenovationAllowance 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA105/TaxableProfitOrLoss/BusinessPremisesRenovationAllowance
cardinality	0..1
description	Business Premises Renovation Allowance
id	[PRO33]

element: **EnhancedCapitalAllowances**

XML

EnhancedCapitalAllowances 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA105/TaxableProfitOrLoss/EnhancedCapitalAllowances
cardinality	0..1



description	Capital allowances
id	[PRO34]

#### element: LandlordsEnergySavingAllowance

XML

LandlordsEnergySavingAllowance<sup>0..1</sup>  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA105/TaxableProfitOrLoss/LandlordsEnergySavingAllowance
cardinality	0..1
description	Landlords energy saving allowance
id	[PRO35]

#### element: TenPercentWearAndTearAllowance

XML

TenPercentWearAndTearAllowance<sup>0..1</sup>  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA105/TaxableProfitOrLoss/TenPercentWearAndTearAllowance
cardinality	0..1
description	10% wear and tear
id	[PRO36]

#### validation rule:

error code: 6123	description: [PRO36] must not exceed (10% of [PRO20]) with a tolerance of £1
transactional message (en)	The amount in box [PRO36] exceeds (10% of [PRO20]). Please check.

#### element: RentARoomExemptAmount

XML

RentARoomExemptAmount<sup>0..1</sup>  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA105/TaxableProfitOrLoss/RentARoomExemptAmount
cardinality	0..1
description	Rent a room exempt amount
id	[PRO37]

#### validation rule:

error code: 6468	description: If present [PRO4] must be absent
transactional message (en)	There is an entry in box [PRO37], box [PRO4] must be absent. Please amend the incorrect entry.
error code: 6469	description: [PRO37] is valid if and only if this does not exceed [£4,250]
transactional message (en)	The amount in box [PRO37] exceeds [£4,250]. Please check.

#### element: AdjustedProfitForTheYear

XML

AdjustedProfitForTheYear<sup>0..1</sup>  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA105/TaxableProfitOrLoss/AdjustedProfitForTheYear
cardinality	0..1
description	Adjusted Profit for year

id	[PRO38]
----	---------

**validation rule:**

error code: 8269	description: If [PRO38] is present the following should be true: [PRO38] equals ( ( The sum of [PRO20], [PRO22], [PRO23], [PRO30], and [PRO31] ) minus ( The sum of [PRO24], [PRO25], [PRO26], [PRO27], [PRO28], [PRO29], [PRO32], [PRO33], [PRO34], [PRO35], [PRO36], and [PRO37] ) )
transactional message (en)	The amount in box [PRO38] must equal ( ( the sum of [PRO20], [PRO22], [PRO23], [PRO30], and [PRO31] ) minus ( the sum of [PRO24], [PRO25], [PRO26], [PRO27], [PRO28], [PRO29], [PRO32], [PRO33], [PRO34], [PRO35], [PRO36], and [PRO37] ) ). Please check.

**element: LossBroughtForward**

**XML**

LossBroughtForward<sup>0..1</sup>  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA105/TaxableProfitOrLoss/LossBroughtForward
cardinality	0..1
description	Loss B/F from P/Y
id	[PRO39]

**element: TaxableProfitForTheYear**

**XML**

TaxableProfitForTheYear<sup>0..1</sup>  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA105/TaxableProfitOrLoss/TaxableProfitForTheYear
cardinality	0..1
description	Taxable Profit
id	[PRO40]

**validation rule:**

error code: 6472	description: [PRO40] should equal ( [PRO38] minus [PRO39] )
transactional message (en)	The amount in box [PRO40] must equal( [PRO38] minus [PRO39] ). Please check.

**element: AdjustedLossForTheYear**

**XML**

AdjustedLossForTheYear<sup>0..1</sup>  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA105/TaxableProfitOrLoss/AdjustedLossForTheYear
cardinality	0..1
description	Adjusted loss
id	[PRO41]

**validation rule:**

error code: 8270	description: If [PRO41] is present the following should be true: [PRO41] equals ( ( The sum of [PRO24], [PRO25], [PRO26], [PRO27], [PRO28], [PRO29], [PRO32], [PRO33], [PRO34], [PRO35], [PRO36], and [PRO37] ) minus ( The sum of [PRO20], [PRO22], [PRO23], [PRO30], and [PRO31] ) )
transactional message (en)	The amount in box [PRO41] must equal ( ( the sum of [PRO24], [PRO25], [PRO26], [PRO27], [PRO28], [PRO29], [PRO32], [PRO33], [PRO34], [PRO35], [PRO36], and [PRO37] ) minus ( the sum of [PRO20], [PRO22], [PRO23], [PRO30], and [PRO31] ) ). Please check.

**element: LossSetOffAgainstTotalIncomeOfTheYear**

**XML**

LossSetOffAgainstTotalIncomeOfTheYear<sup>0..1</sup>  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA105/TaxableProfitOrLoss/LossSetOffAgainstTotalIncomeOfTheYear
cardinality	0..1
description	Loss set off against 2007/8
id	[PRO42]

## element: LossToCarryForward

XML

LossToCarryForward 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA105/TaxableProfitOrLoss/LossToCarryForward
cardinality	0..1
description	Loss to carry forward to following year
id	[PRO43]

## element: SA106

XML



path	/MTR/SA106
cardinality	0..1
description	Foreign
id	[SA106]

### validation rule:

error code: 6124	description: net profit or loss should be present if [FOR14] or [FOR16] or [FOR17]
transactional message: (en)	There is an entry in [FOR14] or [FOR16] or [FOR17]. Please complete box [FOR18].
error code: 6125	description: adjusted profit or loss for the year should be present if [FOR18] or [FOR19] or [FOR20] or [FOR21] or [FOR22] or [FOR23]

transactional message (en)	There is an entry in [FOR18] or [FOR19] or [FOR20] or [FOR21] or [FOR22] or [FOR23]. Please complete box [FOR24].
error code: 6127	description: total taxable profit should be present if ( [FOR25] minus [FOR26] ) exceeds 0
transactional message (en)	The sum of ( [FOR25] minus [FOR26] ) exceeds 0. Please complete box [FOR27].
error code: 6128	description: total foreign tax taken off should be present if [FOR30C]
transactional message (en)	There is an entry in box [FOR30C]. Please complete box [FOR28].
error code: 6130	description: total Special Withholding Tax should be present if [FOR30D]
transactional message (en)	There is an entry in box [FOR30D]. Please complete box [FOR29].

## element: UnremittableIncome

XML

UnremittableIncome 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA106/UnremittableIncome
cardinality	0..1
description	Unremittable Income sig
id	[FOR1]

## element: ForeignTaxCreditRelief

XML

ForeignTaxCreditRelief 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/ForeignTaxCreditRelief
cardinality	0..1
description	Total Foreign tax credit relief
id	[FOR2]

## element: OverseasSavings

XML

OverseasSavings 0..1

- IncomeSource 0..20
- Totals 0..1  
MTR\_SA106SourceOffForeignIncomeTotals

path	/MTR/SA106/OverseasSavings
cardinality	0..1

## element: IncomeSource

XML

IncomeSource 0..20

- CountryCode 1..1  
MTR\_SACountryCodeType
- IncomeBeforeTax 0..1  
MTR\_SAnonNegativeMonetaryType
- ForeignTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType
- SpecialWithholdingTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType
- ClaimToFTCR 0..1  
MTR\_YesType
- TaxableAmountOnInterestAndOtherSavings 0..1  
MTR\_SAnonNegativeMonetaryType

path	/MTR/SA106/OverseasSavings/IncomeSource
cardinality	0..20
description	New Container for boxes [FOR4A] to [FOR4F]

id	[FOR4A–FOR4F]
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**validation rule:**

error code: 6598	description: If [FOR4E] is Y, [FOR4F] must = [FOR4B] otherwise [FOR4F] must = [FOR4B] minus [FOR4C]
transactional message (en)	The amount in box [FOR4F] must equal [FOR4B] if box [FOR4E] completed. If box [FOR4E] not completed, [FOR4F] must equal [FOR4B] minus [FOR4C]. Please check.

**element: CountryCode**

**XML**

CountryCode 1..1  
MTR\_SACountryCodeType

base	MTR_SACountryCodeType
path	/MTR/SA106/OverseasSavings/IncomeSource/CountryCode
cardinality	1..1
description	Interest –country code
id	[FOR4A]

**element: IncomeBeforeTax**

**XML**

IncomeBeforeTax 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA106/OverseasSavings/IncomeSource/IncomeBeforeTax
cardinality	0..1
description	Interest – Income before tax
id	[FOR4B]

**validation rule:**

error code: 6133	description: [FOR4F] must be present if [FOR4B] is present
transactional message (en)	There is an entry in box [FOR4B]. Please complete box [FOR4F].

**element: ForeignTax**

**XML**

ForeignTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/OverseasSavings/IncomeSource/ForeignTax
cardinality	0..1
description	Interest – Foreign Tax
id	[FOR4C]

**validation rule:**

error code: 6599	description: [FOR4C] should not exceed [FOR4B]
transactional message (en)	The amount in box [FOR4C] exceeds the amount in box [FOR4B]. Please check.

**element: SpecialWithholdingTax**

**XML**

SpecialWithholdingTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/OverseasSavings/IncomeSource/SpecialWithholdingTax
cardinality	0..1
description	Interest–Special Withholding tax

id	[FOR4D]
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**validation rule:**

error code: 6700	description: If [FOR1] is not 'yes', then [FOR4D] should not exceed [FOR4B]
transactional message (en)	The amount in box [FOR4D] exceeds the amount in box [FOR4B] when [FOR1] is not submitted. Please check.
error code: 6134	description: [FOR3] must be present if [FOR4D] is present
transactional message (en)	There is an entry in box [FOR4D]. Please complete box [FOR3].

**element: ClaimToFTCR**

**XML**

ClaimToFTCR 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA106/OverseasSavings/IncomeSource/ClaimToFTCR
cardinality	0..1
description	Interest–Claim to FTCR
id	[FOR4E]

**element: TaxableAmountOnInterestAndOtherSavings**

**XML**

TaxableAmountOnInterestAndOtherSavings 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA106/OverseasSavings/IncomeSource/TaxableAmountOnInterestAndOtherSavings
cardinality	0..1
description	Interest – Taxable amount on interest and other savings
id	[FOR4F]

**validation rule:**

error code: 6137	description: [FOR4] must be present if [FOR4F] is present
transactional message (en)	There is an entry in box [FOR4F]. Please complete box [FOR4].

**element: Totals**

**XML**

Totals 0..1  
MTR\_SA106SourceOffForeignIncomeTotals

SWTORUKTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

TaxableAmount 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SA106SourceOffForeignIncomeTotals
path	/MTR/SA106/OverseasSavings/Totals
cardinality	0..1

**element: ForeignCompanies**

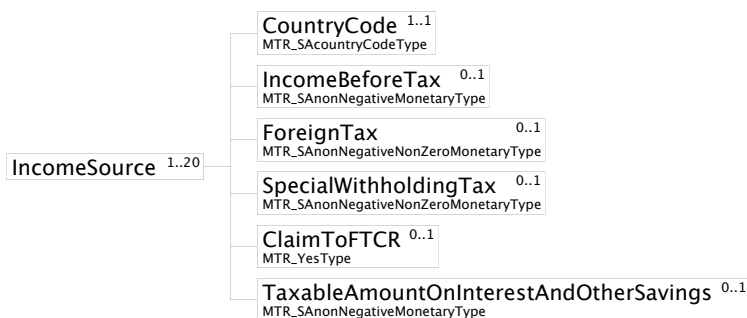
**XML**

ForeignCompanies 0..1

IncomeSource 1..20

Totals 0..1  
MTR\_SA106SourceOffForeignIncomeTotals

path	/MTR/SA106/ForeignCompanies
cardinality	0..1



path	/MTR/SA106/ForeignCompanies/IncomeSource
cardinality	1..20
description	New Container for boxes [FOR6A] to [FOR6F]
id	[FOR6A–FOR6F]

**validation rule:**

error code: 6138	description: If [FOR6E] is Y, [FOR6F] must = [FOR6B] otherwise [FOR6F] must = [FOR6B] minus [FOR6C]
transactional message (en)	The amount in box [FOR6F] must equal [FOR6B] if box [FOR6E] completed. If box [FOR6E] not completed, [FOR6F] must equal [FOR6B] minus [FOR6C]. Please check.

CountryCode 1..1  
MTR\_SACountryCodeType

base	MTR_SACountryCodeType
path	/MTR/SA106/ForeignCompanies/IncomeSource/CountryCode
cardinality	1..1
description	Dividends –country code
id	[FOR6A]

IncomeBeforeTax 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA106/ForeignCompanies/IncomeSource/IncomeBeforeTax
cardinality	0..1
description	Dividends – Income before tax
id	[FOR6B]

**validation rule:**

error code: 6139	description: [FOR6F] must be present if [FOR6B] is present
transactional message (en)	There is an entry in box [FOR6B]. Please complete box [FOR6F].

ForeignTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/ForeignCompanies/IncomeSource/ForeignTax
cardinality	0..1
description	Dividends – Foreign Tax

id	[FOR6C]
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**validation rule:**

error code: 6141	description: [FOR6C] should not exceed [FOR6B]
transactional message (en)	The amount in box [FOR6C] exceeds the amount in box [FOR6B]. Please check.

**element: SpecialWithholdingTax**

**XML**

SpecialWithholdingTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/ForeignCompanies/IncomeSource/SpecialWithholdingTax
cardinality	0..1
description	Dividends–Special Withholding tax
id	[FOR6D]

**validation rule:**

error code: 6143	description: If [FOR1] is not 'yes', then [FOR6D] should not exceed [FOR6B]
transactional message (en)	The amount in box [FOR6D] exceeds the amount in box [FOR6B] when [FOR1] is not submitted. Please check.
error code: 6144	description: [FOR5] must be present if [FOR6D] is present
transactional message (en)	There is an entry in box [FOR6D]. Please complete box [FOR5].

**element: ClaimToFTCR**

**XML**

ClaimToFTCR 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA106/ForeignCompanies/IncomeSource/ClaimToFTCR
cardinality	0..1
description	Dividends–Claim to FTCR
id	[FOR6E]

**element: TaxableAmountOnInterestAndOtherSavings**

**XML**

TaxableAmountOnInterestAndOtherSavings 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA106/ForeignCompanies/IncomeSource/TaxableAmountOnInterestAndOtherSavings
cardinality	0..1
description	Dividends – Taxable amount on interest and other savings
id	[FOR6F]

**validation rule:**

error code: 6145	description: [FOR6] must be present if [FOR6F] is present
transactional message (en)	There is an entry in box [FOR6F]. Please complete box [FOR6].

**element: Totals**

**XML**

Totals 0..1  
MTR\_SA106SourceOfForeignIncomeTotals

SWTORUKTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

TaxableAmount 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SA106SourceOfForeignIncomeTotals
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path	/MTR/SA106/ForeignCompanies/Totals
cardinality	0..1

## element: AmountInBox6ThatDoesNotQualifyForUKCredit

XML

AmountInBox6ThatDoesNotQualifyForUKCredit 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA106/AmountInBox6ThatDoesNotQualifyForUKCredit
cardinality	0..1
description	Amount not qualifying for UK tax credit
id	[FOR7]

### validation rule:

error code: 6149	description: [FOR7] must not exceed [FOR6]
transactional message (en)	The amount in box [FOR7] exceeds the amount in box [FOR6]. Please check.

## element: OverseasPensions

XML

OverseasPensions 0..1

- IncomeSource 1..20
  - Totals 0..1  
MTR\_SA106SourceOffForeignIncomeTotals

path	/MTR/SA106/OverseasPensions
cardinality	0..1

## element: IncomeSource

XML

IncomeSource 1..20

- CountryCode 1..1  
MTR\_SACountryCodeType
- IncomeBeforeTax 0..1  
MTR\_SAnonNegativeMonetaryType
- ForeignTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType
- SpecialWithholdingTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType
- ClaimToFTCR 0..1  
MTR\_YesType
- TaxableAmountOnInterestAndOtherSavings 0..1  
MTR\_SAnonNegativeMonetaryType

path	/MTR/SA106/OverseasPensions/IncomeSource
cardinality	1..20
description	New Container for boxes [FOR9A] to [FOR9F]
id	[FOR9A-FOR9F]

## element: CountryCode

XML

CountryCode 1..1  
MTR\_SACountryCodeType

base	MTR_SACountryCodeType
path	/MTR/SA106/OverseasPensions/IncomeSource/CountryCode
cardinality	1..1
description	Pensions –country code
id	[FOR9A]

## element: IncomeBeforeTax

XML

IncomeBeforeTax 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA106/OverseasPensions/IncomeSource/IncomeBeforeTax
cardinality	0..1
description	Pensions – Income before tax
id	[FOR9B]

### validation rule:

error code: 6150	description: [FOR9F] must be present if [FOR9B] is present
transactional message (en)	There is an entry in box [FOR9B]. Please complete box [FOR9F].

## element: ForeignTax

XML

ForeignTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/OverseasPensions/IncomeSource/ForeignTax
cardinality	0..1
description	Pensions – Foreign Tax
id	[FOR9C]

### validation rule:

error code: 6151	description: [FOR9C] should not exceed [FOR9B]
transactional message (en)	The amount in box [FOR9C] exceeds the amount in box [FOR9B]. Please check.

## element: SpecialWithholdingTax

XML

SpecialWithholdingTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/OverseasPensions/IncomeSource/SpecialWithholdingTax
cardinality	0..1
description	Pensions–Special Withholding tax
id	[FOR9D]

### validation rule:

error code: 6152	description: If [FOR1] is not 'yes', then [FOR9D] should not exceed [FOR9B]
transactional message (en)	The amount in box [FOR9D] exceeds the amount in box [FOR9B] when [FOR1] is not submitted. Please check.
error code: 6153	description: [FOR8] must be present if [FOR9D] is present
transactional message (en)	There is an entry in box [FOR9D]. Please complete box [FOR8].

## element: ClaimToFTCR

XML

ClaimToFTCR 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA106/OverseasPensions/IncomeSource/ClaimToFTCR
cardinality	0..1
description	Pensions–Claim to FTCR

id	[FOR9E]
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## element: TaxableAmountOnInterestAndOtherSavings

XML

TaxableAmountOnInterestAndOtherSavings 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA106/OverseasPensions/IncomeSource/TaxableAmountOnInterestAndOtherSavings
cardinality	0..1
description	Taxable amount on Pensions
id	[FOR9F]

### validation rule:

error code: 6154	description: [FOR9] must be present if [FOR9F] is present
transactional message (en)	There is an entry in box [FOR9F]. Please complete box [FOR9].

## element: Totals

XML

Totals 0..1  
MTR\_SA106SourceOfForeignIncomeTotals

SWToUKTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

TaxableAmount 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SA106SourceOfForeignIncomeTotals
path	/MTR/SA106/OverseasPensions/Totals
cardinality	0..1

## element: OverseasDividendIncome

XML

OverseasDividendIncome 0..1

IncomeSource 1..10

Totals 0..1  
MTR\_SA106SourceOfForeignIncomeTotals

path	/MTR/SA106/OverseasDividendIncome
cardinality	0..1

## element: IncomeSource

XML

IncomeSource 1..10

CountryCode 1..1  
MTR\_SACountryCodeType

IncomeBeforeTax 0..1  
MTR\_SAnonNegativeMonetaryType

ForeignTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

SpecialWithholdingTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

ClaimToFTCR 0..1  
MTR\_YesType

TaxableAmountOnInterestAndOtherSavings 0..1  
MTR\_SAnonNegativeMonetaryType

path	/MTR/SA106/OverseasDividendIncome/IncomeSource
cardinality	1..10
description	New Container for boxes [FOR11A] to [FOR11F (psuedo)]
id	[FOR11A-FOR11F]

### validation rule:

error code: 6155	description: If [FOR11E] is Y, [FOR11F (psuedo)] must = [FOR11B] otherwise [FOR11F (psuedo)] must = [FOR11B] minus [FOR11C]
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transactional message (en)	The amount in box [FOR11F (psuedo)] must equal [FOR11B] if box [FOR11E] completed. If box [FOR11E] not completed, [FOR11F (psuedo)] must equal [FOR11B] minus [FOR11C]. Please check.
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## element: CountryCode

XML

CountryCode 1..1  
MTR\_SACountryCodeType

base	MTR_SACountryCodeType
path	/MTR/SA106/OverseasDividendIncome/IncomeSource/CountryCode
cardinality	1..1
description	Dividend inc from Overseas trust etc – Country code
id	[FOR11A]

## element: IncomeBeforeTax

XML

IncomeBeforeTax 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA106/OverseasDividendIncome/IncomeSource/IncomeBeforeTax
cardinality	0..1
description	Dividend inc from Overseas trust etc – Amount before tax
id	[FOR11B]

### validation rule:

error code: 6156	description: [FOR11F (psuedo)] must be present if [FOR11B] is present
transactional message (en)	There is an entry in box [FOR11B]. Please complete box [FOR11F (psuedo)].

## element: ForeignTax

XML

ForeignTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/OverseasDividendIncome/IncomeSource/ForeignTax
cardinality	0..1
description	Dividend inc from Overseas trust etc– Foreign Tax
id	[FOR11C]

### validation rule:

error code: 6157	description: [FOR11C] should not exceed [FOR11B]
transactional message (en)	The amount in box [FOR11C] exceeds the amount in box [FOR11B]. Please check.

## element: SpecialWithholdingTax

XML

SpecialWithholdingTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/OverseasDividendIncome/IncomeSource/SpecialWithholdingTax
cardinality	0..1
description	Dividend inc from Overseas trust etc– Special Withholding Tax
id	[FOR11D (pseudo)]

### validation rule:

error code: 6159	description: If [FOR1] is not 'yes', then [FOR11D (pseudo)] should not exceed [FOR11B]
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transactional message (en)	The amount in box [FOR11D (pseudo)] exceeds the amount in box [FOR11B] when [FOR1] is not submitted. Please check.
error code: 6160	description: [FOR10] must be present if [FOR11D (pseudo)] is present
transactional message (en)	There is an entry in box [FOR11D (pseudo)]. Please complete box [FOR10].

## element: ClaimToFTCR

XML

ClaimToFTCR 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA106/OverseasDividendIncome/IncomeSource/ClaimToFTCR
cardinality	0..1
description	Dividend inc from Overseas trust etc – Claim to FTCR
id	[FOR11E]

## element: TaxableAmountOnInterestAndOtherSavings

XML

TaxableAmountOnInterestAndOtherSavings 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA106/OverseasDividendIncome/IncomeSource/TaxableAmountOnInterestAndOtherSavings
cardinality	0..1
description	Dividend inc from Overseas trust etc – taxable amount
id	[FOR11F (psuedo)]

### validation rule:

error code: 6161	description: [FOR11] must be present if [FOR11F (psuedo)] is present
transactional message (en)	There is an entry in box [FOR11F (psuedo)]. Please complete box [FOR11].

## element: Totals

XML

Totals 0..1  
MTR\_SA106SourceOfforeignIncomeTotals

SWTORUKTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

TaxableAmount 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SA106SourceOfforeignIncomeTotals
path	/MTR/SA106/OverseasDividendIncome/Totals
cardinality	0..1

## element: OverseasTrustIncome

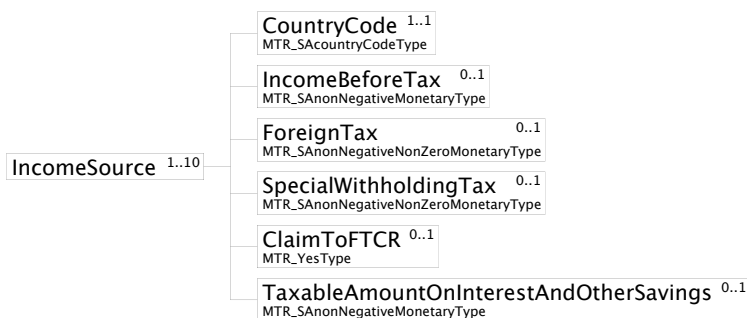
XML

OverseasTrustIncome 0..1

IncomeSource 1..10

Totals 0..1  
MTR\_SA106SourceOfforeignIncomeTotals

path	/MTR/SA106/OverseasTrustIncome
cardinality	0..1



path	/MTR/SA106/OverseasTrustIncome/IncomeSource
cardinality	1..10
description	New Container for boxes [FOR13A] to [FOR13F (psuedo)]
id	[FOR13A–FOR13F]

**validation rule:**

error code: 6162	description: If [FOR13E] is Y, [FOR13F (psuedo)] must = [FOR13B] otherwise [FOR13F (psuedo)] must = [FOR13B] minus [FOR13C]
transactional message (en)	The amount in box [FOR13F (psuedo)] must equal [FOR13B] if box [FOR13E] completed. If box [FOR13E] not completed, [FOR13F (psuedo)] must equal [FOR13B] minus [FOR13C]. Please check.

CountryCode 1..1  
MTR\_SACountryCodeType

base	<a href="#">MTR_SACountryCodeType</a>
path	/MTR/SA106/OverseasTrustIncome/IncomeSource/CountryCode
cardinality	1..1
description	Income from Overseas trust etc– Country code
id	[FOR13A]

IncomeBeforeTax 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA106/OverseasTrustIncome/IncomeSource/IncomeBeforeTax
cardinality	0..1
description	Income from Overseas trust etc – Amount before tax
id	[FOR13B]

**validation rule:**

error code: 6164	description: [FOR13F (psuedo)] must be present if [FOR13B] is present
transactional message (en)	There is an entry in box [FOR13B]. Please complete box [FOR13F (psuedo)].

ForeignTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA106/OverseasTrustIncome/IncomeSource/ForeignTax
cardinality	0..1

description	Income from Overseas trust etc – Foreign Tax
id	[FOR13C]

**validation rule:**

error code: 6165	description: [FOR13C] should not exceed [FOR13B]
transactional message (en)	The amount in box [FOR13C] exceeds the amount in box [FOR13B]. Please check.

**element: SpecialWithholdingTax**

**XML**

SpecialWithholdingTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/OverseasTrustIncome/IncomeSource/SpecialWithholdingTax
cardinality	0..1
description	Income from Overseas trust etc – special withholding Tax
id	[FOR13D (psuedo)]

**validation rule:**

error code: 6166	description: If [FOR1] is not 'yes', then [FOR13D (psuedo)] should not exceed [FOR13B]
transactional message (en)	The amount in box [FOR13D (psuedo)] exceeds the amount in box [FOR13B] when [FOR1] is not submitted. Please check.
error code: 6167	description: [FOR12] must be present if [FOR13D (psuedo)] is present
transactional message (en)	There is an entry in box [FOR13D (psuedo)]. Please complete box [FOR12].

**element: ClaimToFTCR**

**XML**

ClaimToFTCR 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA106/OverseasTrustIncome/IncomeSource/ClaimToFTCR
cardinality	0..1
description	Income from Overseas trust etc – Claim to FTCR
id	[FOR13E]

**element: TaxableAmountOnInterestAndOtherSavings**

**XML**

TaxableAmountOnInterestAndOtherSavings 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA106/OverseasTrustIncome/IncomeSource/TaxableAmountOnInterestAndOtherSavings
cardinality	0..1
description	Income from Overseas trust etc – taxable amount
id	[FOR13F (psuedo)]

**validation rule:**

error code: 6168	description: [FOR13] must be present if [FOR13F (psuedo)] is present
transactional message (en)	There is an entry in box [FOR13F (psuedo)]. Please complete box [FOR13].

**element: Totals**

**XML**

Totals 0..1  
MTR\_SA106SourceOfForeignIncomeTotals

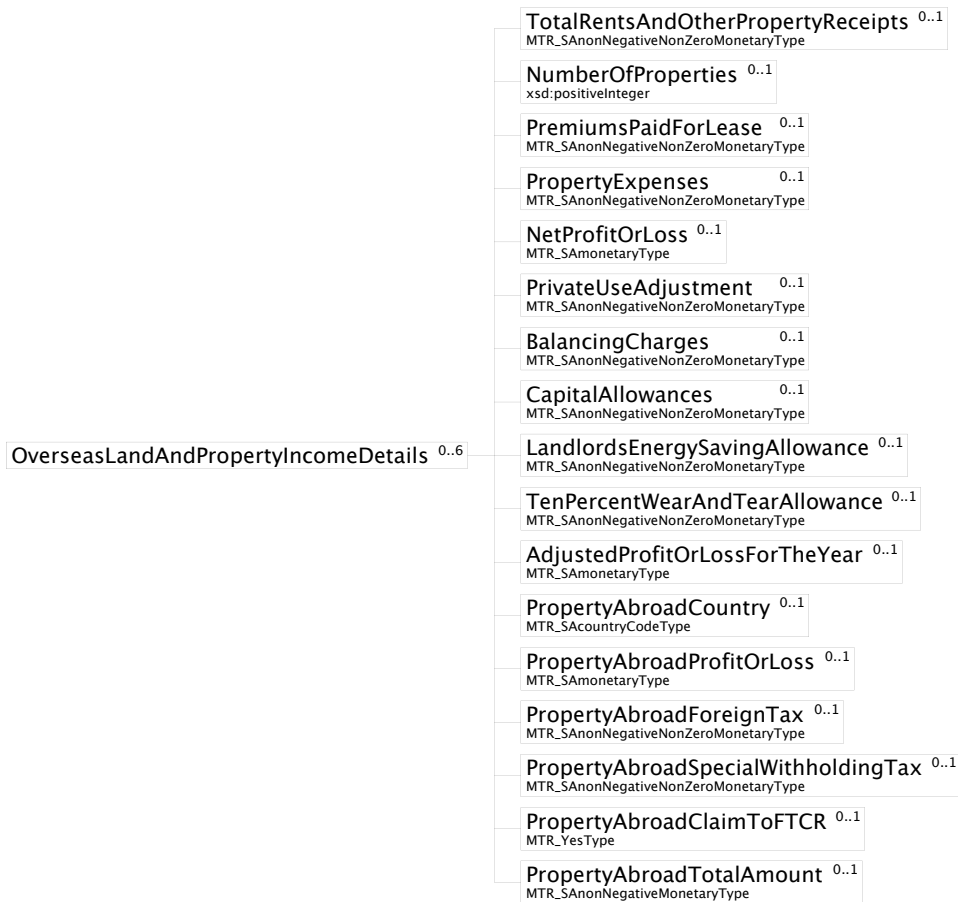
SWTORUKTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

TaxableAmount 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SA106SourceOfForeignIncomeTotals</a>
path	/MTR/SA106/OverseasTrustIncome/Totals
cardinality	0..1

## element: OverseasLandAndPropertyIncomeDetails

XML



path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails
cardinality	0..6
description	Container FIG–INCOME–LET–PROPERTY boxes [FOR14] to [FOR24] and [FOR30A] – [FOR30F]
id	[FOR14–FOR24 / FOR30A–FOR30F]

## element: TotalRentsAndOtherPropertyReceipts

XML

TotalRentsAndOtherPropertyReceipts 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/TotalRentsAndOtherPropertyReceipts
cardinality	0..1
description	Total rents and receipts
id	[FOR14]

### validation rule:

error code: 6586	description: number of properties should be present if [FOR14]
transactional message (en)	Box [FOR15] must be present if [FOR14] is present. Please check.

## element: NumberOfProperties

XML

NumberOfProperties 0..1  
xsd:positiveInteger



base	xsd:positiveInteger
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/NumberOfProperties
cardinality	0..1
description	Number of properties
minInclusive	1
maxInclusive	99
id	[FOR15]

#### element: **PremiumsPaidForLease**

**XML**

PremiumsPaidForLease 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/PremiumsPaidForLease
cardinality	0..1
description	Premuims Paid
id	[FOR16]

#### element: **PropertyExpenses**

**XML**

PropertyExpenses 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/PropertyExpenses
cardinality	0..1
description	Total expenditure
id	[FOR17]

#### element: **NetProfitOrLoss**

**XML**

NetProfitOrLoss 0..1  
MTR\_SAMonetaryType

base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/NetProfitOrLoss
cardinality	0..1
description	Net profit/loss
id	[FOR18]

#### validation rule:

error code: 6703	description: [FOR18] should equal ( ( [FOR14] plus [FOR16] ) minus [FOR17] )
transactional message (en)	The amount in box [FOR18] must equal ( ( [FOR14] plus [FOR16] ) minus [FOR17] ). Please check.

#### element: **PrivateUseAdjustment**

**XML**

PrivateUseAdjustment 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/PrivateUseAdjustment
cardinality	0..1
description	Private use adjustments

id	[FOR19]
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**validation rule:**

error code: 6860	description: [FOR19] should not exceed [FOR17]
transactional message (en)	The amount in box [FOR19] exceeds the amount in box [FOR17]. Please check.

**element: BalancingCharges**

**XML**

**BalancingCharges** 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/BalancingCharges
cardinality	0..1
description	Balancing charges
id	[FOR20]

**element: CapitalAllowances**

**XML**

**CapitalAllowances** 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/CapitalAllowances
cardinality	0..1
description	Capital allowances
id	[FOR21]

**element: LandlordsEnergySavingAllowance**

**XML**

**LandlordsEnergySavingAllowance** 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/LandlordsEnergySavingAllowance
cardinality	0..1
description	Landlords energy saving allowance
id	[FOR22]

**element: TenPercentWearAndTearAllowance**

**XML**

**TenPercentWearAndTearAllowance** 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/TenPercentWearAndTearAllowance
cardinality	0..1
description	10% wear and tear
id	[FOR23]

**validation rule:**

error code: 6715	description: [FOR23] must not exceed 10% of [FOR14] with a tolerance of £1
transactional message (en)	The amount in box [FOR23] exceeds 10% of box [FOR14]. Please check.

## element: AdjustedProfitOrLossForTheYear

XML

AdjustedProfitOrLossForTheYear 0..1  
MTR\_SAMonetaryType

base	MTR_SAMonetaryType
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/AdjustedProfitOrLossForTheYear
cardinality	0..1
description	Adjusted profit/loss
id	[FOR24]

### validation rule:

error code: 6718	description: [FOR24] should equal ( ( The sum of [FOR18], [FOR19], and [FOR20] ) minus ( The sum of [FOR21], [FOR22], and [FOR23] ) )
transactional message (en)	The amount in box [FOR24] must equal ( ( the sum of [FOR18], [FOR19], and [FOR20] ) minus ( the sum of [FOR21], [FOR22], and [FOR23] ) ). Please check.

## element: PropertyAbroadCountry

XML

PropertyAbroadCountry 0..1  
MTR\_SACountryCodeType

base	MTR_SACountryCodeType
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/PropertyAbroadCountry
cardinality	0..1
description	Property abroad – Country
id	[FOR30A]

## element: PropertyAbroadProfitOrLoss

XML

PropertyAbroadProfitOrLoss 0..1  
MTR\_SAMonetaryType

base	MTR_SAMonetaryType
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/PropertyAbroadProfitOrLoss
cardinality	0..1
description	Property abraod – profit or loss
id	[FOR30B]

### validation rule:

error code: 6272	description: [FOR25] should be present if [FOR30B] exceeds 0
transactional message (en)	The amount in box [FOR30B] exceeds 0. Please complete box [FOR25].

## element: PropertyAbroadForeignTax

XML

PropertyAbroadForeignTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/PropertyAbroadForeignTax
cardinality	0..1
description	Property abroad – Foreign Tax
id	[FOR30C]

## element: PropertyAbroadSpecialWithholdingTax

XML

PropertyAbroadSpecialWithholdingTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/PropertyAbroadSpecialWithholdingTax
cardinality	0..1
description	Property abroad – special withholding tax
id	[FOR30D]

#### element: **PropertyAbroadClaimToFTCR**

**XML**

PropertyAbroadClaimToFTCR 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/PropertyAbroadClaimToFTCR
cardinality	0..1
description	Property abroad – Claim to FTCR
id	[FOR30E]

#### element: **PropertyAbroadTotalAmount**

**XML**

PropertyAbroadTotalAmount 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA106/OverseasLandAndPropertyIncomeDetails/PropertyAbroadTotalAmount
cardinality	0..1
description	Property abroad – total amount
id	[FOR30F]

#### element: **TotalAdjustedProfitOrLoss**

**XML**

TotalAdjustedProfitOrLoss 0..1  
MTR\_SAMonetaryType

base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA106/TotalAdjustedProfitOrLoss
cardinality	0..1
description	Total Profit or loss
id	[FOR25]

#### validation rule:

error code: 6719	description: Total of all iterations of box [FOR30B]
transactional message (en)	Must equal the sum of all occurrences of box [FOR30B].

#### element: **LossBroughtForward**

**XML**

LossBroughtForward 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA106/LossBroughtForward
cardinality	0..1
description	Losses bfwd from earlier years
id	[FOR26]

## element: TotalTaxableProfit

XML

TotalTaxableProfit<sup>0..1</sup>  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA106/TotalTaxableProfit
cardinality	0..1
description	Property abroad – Total taxable profit
id	[FOR27]

### validation rule:

error code: 6507	description: If [FOR25] minus [FOR26] is positive or zero then [FOR27] = [FOR25] minus [FOR26] else [FOR27] must be absent or zero
transactional message (en)	The amount in box [FOR27] must equal [FOR25] minus [FOR26] if this is positive or zero, or [FOR27] must be absent or zero. Please check.

## element: TotalForeignTaxTakenOff

XML

TotalForeignTaxTakenOff<sup>0..1</sup>  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/TotalForeignTaxTakenOff
cardinality	0..1
description	Total foreign Tax
id	[FOR28]

### validation rule:

error code: 6720	description: Total of all iterations of box [FOR30C]
transactional message (en)	Must equal the sum of all occurrences of box [FOR30C].

## element: TotalSpecialWithholdingTax

XML

TotalSpecialWithholdingTax<sup>0..1</sup>  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/TotalSpecialWithholdingTax
cardinality	0..1
description	Total Special Withholding Tax
id	[FOR29]

### validation rule:

error code: 6721	description: Total of all iterations of box [FOR30D]
transactional message (en)	Must equal the sum of all occurrences of box [FOR30D].

## element: TotalTaxableAmount

XML

TotalTaxableAmount<sup>0..1</sup>  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA106/TotalTaxableAmount
cardinality	0..1
description	Total taxable amount
id	[FOR30]

## element: LossSetOffAgainstTotalIncome

XML

LossSetOffAgainstTotalIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA106/LossSetOffAgainstTotalIncome
cardinality	0..1
description	Loss offset against total income
id	[FOR31]

## element: LossToCarryForward

XML

LossToCarryForward 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA106/LossToCarryForward
cardinality	0..1
description	Losses to carry forward
id	[FOR32]

## element: ForeignTaxPaid

XML

ForeignTaxPaid 0..20

- ClaimToFTCRCountryCode 0..1  
MTR\_SACountryCodeType
- ClaimToFTCRForeignTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType
- ClaimToFTCRClaimForFTCR 0..1  
MTR\_YesType
- ClaimToFTCRAmountChargable 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

path	/MTR/SA106/ForeignTaxPaid
cardinality	0..20
description	Container FIG–FOREIGN–TAX–RELIEF boxes [FORA] to [FORF]
id	[FORA–FORF]

## element: ClaimToFTCRCountryCode

XML

ClaimToFTCRCountryCode 0..1  
MTR\_SACountryCodeType

base	<a href="#">MTR_SACountryCodeType</a>
path	/MTR/SA106/ForeignTaxPaid/ClaimToFTCRCountryCode
cardinality	0..1
description	Claim to FTCR – Country code
id	[FORA]

## element: ClaimToFTCRForeignTax

XML

ClaimToFTCRForeignTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA106/ForeignTaxPaid/ClaimToFTCRForeignTax
cardinality	0..1

description	Claim to FTCD – Foreign Tax
id	[FORC]

**validation rule:**

error code: 6273	description: [FORF] should be present if [FORC]
transactional message (en)	There is an entry in box [FORC]. Please complete box [FORF].

**element: ClaimToFTCDClaimForFTCD**

**XML**

ClaimToFTCDClaimForFTCD 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA106/ForeignTaxPaid/ClaimToFTCDClaimForFTCD
cardinality	0..1
description	Claim to FTCD – Claim for FTCD
id	[FORE]

**element: ClaimToFTCDAmountChargable**

**XML**

ClaimToFTCDAmountChargable 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

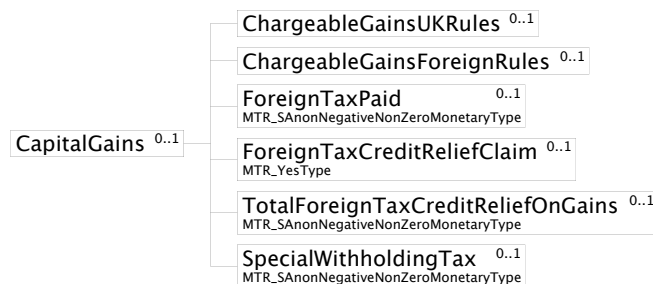
base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/ForeignTaxPaid/ClaimToFTCDAmountChargable
cardinality	0..1
description	Claim to FTCD – Amount chargeable
id	[FORF]

**validation rule:**

error code: 6858	description: [FORF] should exceed [FORC]
transactional message (en)	The amount in box [FORF] must exceed [FORC]. Please check.

**element: CapitalGains**

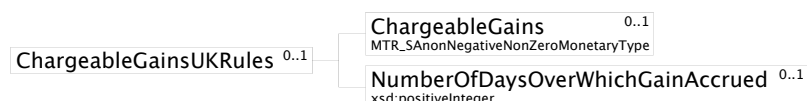
**XML**



path	/MTR/SA106/CapitalGains
cardinality	0..1
description	Capital gains – foreign tax credit relief abd Special Withholding Tax
id	[FOR33–40]

**element: ChargeableGainsUKRules**

**XML**



path	/MTR/SA106/CapitalGains/ChargeableGainsUKRules
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cardinality	0..1
description	Chargeable Capital Gain – UK rules.
id	[FOR33–34]

## element: ChargeableGains

XML

ChargeableGains 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/CapitalGains/ChargeableGainsUKRules/ChargeableGains
cardinality	0..1
description	Amount of Chargeable Capital Gain
id	[FOR33]

## element: NumberOfDaysOverWhichGainAccrued

XML

NumberOfDaysOverWhichGainAccrued 0..1  
xsd:positiveInteger

base	xsd:positiveInteger
path	/MTR/SA106/CapitalGains/ChargeableGainsUKRules/NumberOfDaysOverWhichGainAccrued
cardinality	0..1
description	Number of days UK gain CG accrued
minInclusive	1
maxInclusive	99999
id	[FOR34]

## element: ChargeableGainsForeignRules

XML

ChargeableGainsForeignRules 0..1

ChargeableGains 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

NumberOfDaysOverWhichGainAccrued 0..1  
xsd:positiveInteger

path	/MTR/SA106/CapitalGains/ChargeableGainsForeignRules
cardinality	0..1
description	Chargeable Capital Gain – Foreign rules.
id	[FOR35–36]

## element: ChargeableGains

XML

ChargeableGains 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/CapitalGains/ChargeableGainsForeignRules/ChargeableGains
cardinality	0..1
description	Amount of CG under foreign tax rules
id	[FOR35]

## element: NumberOfDaysOverWhichGainAccrued

XML

NumberOfDaysOverWhichGainAccrued 0..1  
xsd:positiveInteger



base	xsd:positiveInteger
path	/MTR/SA106/CapitalGains/ChargeableGainsForeignRules/NumberOfDaysOverWhichGainAccrued
cardinality	0..1
description	Number of days Foreign CG accrued
minInclusive	1
maxInclusive	99999
id	[FOR36]

#### element: ForeignTaxPaid

XML

ForeignTaxPaid 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/CapitalGains/ForeignTaxPaid
cardinality	0..1
description	Foreign tax paid on CG
id	[FOR37]

#### element: ForeignTaxCreditReliefClaim

XML

ForeignTaxCreditReliefClaim 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA106/CapitalGains/ForeignTaxCreditReliefClaim
cardinality	0..1
description	Claim to FTCD on CG
id	[FOR38]

#### element: TotalForeignTaxCreditReliefOnGains

XML

TotalForeignTaxCreditReliefOnGains 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

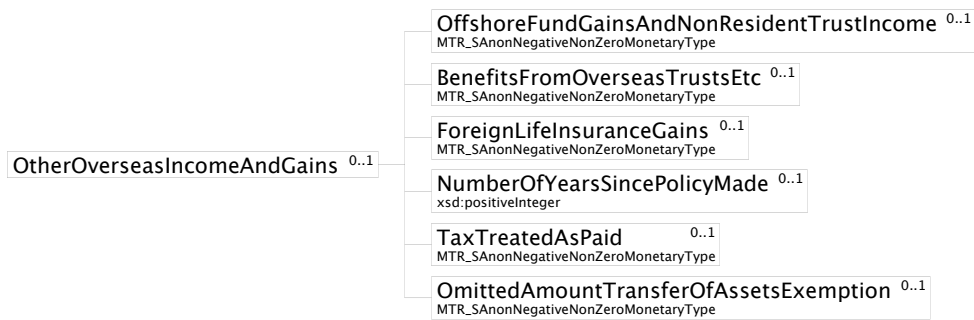
base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/CapitalGains/TotalForeignTaxCreditReliefOnGains
cardinality	0..1
description	Total Foreign tax credit relief on gains
id	[FOR39]

#### element: SpecialWithholdingTax

XML

SpecialWithholdingTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/CapitalGains/SpecialWithholdingTax
cardinality	0..1
description	Special Withholding Tax on CG
id	[FOR40]



path	/MTR/SA106/OtherOverseasIncomeAndGains
cardinality	0..1
description	Other overseas income and gains
id	[FOR41–46]

OffshoreFundGainsAndNonResidentTrustIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA106/OtherOverseasIncomeAndGains/OffshoreFundGainsAndNonResidentTrustIncome
cardinality	0..1
description	Gains from Offshore funds and discretionary payment
id	[FOR41]

BenefitsFromOverseasTrustsEtc 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA106/OtherOverseasIncomeAndGains/BenefitsFromOverseasTrustsEtc
cardinality	0..1
description	Benefit from overseas trust or other entity
id	[FOR42]

ForeignLifeInsuranceGains 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA106/OtherOverseasIncomeAndGains/ForeignLifeInsuranceGains
cardinality	0..1
description	Gains on Life Insurance Policies
id	[FOR43]

NumberOfYearsSincePolicyMade 0..1  
xsd:positiveInteger

base	xsd:positiveInteger
path	/MTR/SA106/OtherOverseasIncomeAndGains/NumberOfYearsSincePolicyMade
cardinality	0..1
description	Number of years
minInclusive	1
maxInclusive	99
id	[FOR44]

**validation rule:**

error code: 6135	description: If number of years since policy made is present the following should be true: [FOR43]
transactional message (en)	Number of years entered in box [FOR44] but no gain in box [FOR43]. Please check.

**element: TaxTreatedAsPaid**

**XML**

TaxTreatedAsPaid 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/OtherOverseasIncomeAndGains/TaxTreatedAsPaid
cardinality	0..1
description	Tax on Gain
id	[FOR45]

**validation rule:**

error code: 6136	description: [FOR45] should be less than [FOR43]
transactional message (en)	The amount in box [FOR45] must be less than the amount in box [FOR43]. Please amend the entry.

**element: OmittedAmountTransferOfAssetsExemption**

**XML**

OmittedAmountTransferOfAssetsExemption 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA106/OtherOverseasIncomeAndGains/OmittedAmountTransferOfAssetsExemption
cardinality	0..1
description	Omitted income
id	[FOR46]

**element: SA107**

**XML**

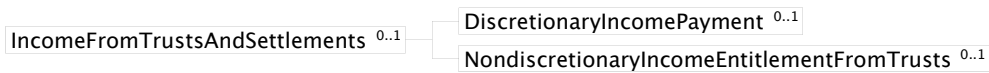
SA107 0..1

- IncomeFromTrustsAndSettlements 0..1
- IncomeChargeableOnSettlers 0..1
- IncomeFromEstates 0..1
- ForeignTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType
- AnyOtherInformationSpace 0..1  
MTR\_SAnonEmptyStringType

path	/MTR/SA107
cardinality	0..1
description	Trusts
id	[SA107]

## element: IncomeFromTrustsAndSettlements

XML



path	/MTR/SA107/IncomeFromTrustsAndSettlements
cardinality	0..1
description	Income from trusts and settlements
id	[TRU1–6]

## element: DiscretionaryIncomePayment

XML



path	/MTR/SA107/IncomeFromTrustsAndSettlements/DiscretionaryIncomePayment
cardinality	0..1
description	Discretionary income payment from a trust
id	[TRU1–2]

## element: DiscretionaryIncomePaymentNetAmount

XML



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA107/IncomeFromTrustsAndSettlements/DiscretionaryIncomePayment/DiscretionaryIncomePaymentNetAmount
cardinality	0..1
description	Discretionary income payment from a trust. Net amount
id	[TRU1]

## element: PaymentsFromSettlorInterestedTrusts

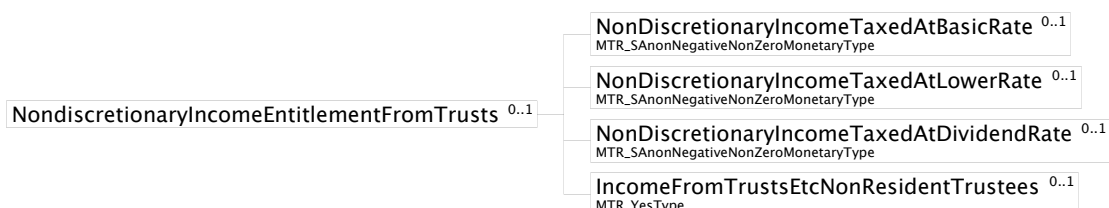
XML



base	<a href="#">MTR_SAnonZeroMonetaryType</a>
path	/MTR/SA107/IncomeFromTrustsAndSettlements/DiscretionaryIncomePayment/PaymentsFromSettlorInterestedTrusts
cardinality	0..1
description	Total payments in tax year from settlor interested trusts
id	[TRU2]

## element: NondiscretionaryIncomeEntitlementFromTrusts

XML



path	/MTR/SA107/IncomeFromTrustsAndSettlements/NondiscretionaryIncomeEntitlementFromTrusts
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cardinality	0..1
description	Non-discretionary income entitlement from trusts
id	[TRU3-6]

#### element: NonDiscretionaryIncomeTaxedAtBasicRate

XML

NonDiscretionaryIncomeTaxedAtBasicRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA107/IncomeFromTrustsAndSettlements/NondiscretionaryIncomeEntitlementFromTrusts/NonDiscretionaryIncomeTaxedAtBasicRate
cardinality	0..1
description	Non-discretionary income taxed at basic rate. Net Amount
id	[TRU3]

#### element: NonDiscretionaryIncomeTaxedAtLowerRate

XML

NonDiscretionaryIncomeTaxedAtLowerRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA107/IncomeFromTrustsAndSettlements/NondiscretionaryIncomeEntitlementFromTrusts/NonDiscretionaryIncomeTaxedAtLowerRate
cardinality	0..1
description	Non-discretionary income taxed at lower rate. Net amount
id	[TRU4]

#### element: NonDiscretionaryIncomeTaxedAtDividendRate

XML

NonDiscretionaryIncomeTaxedAtDividendRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

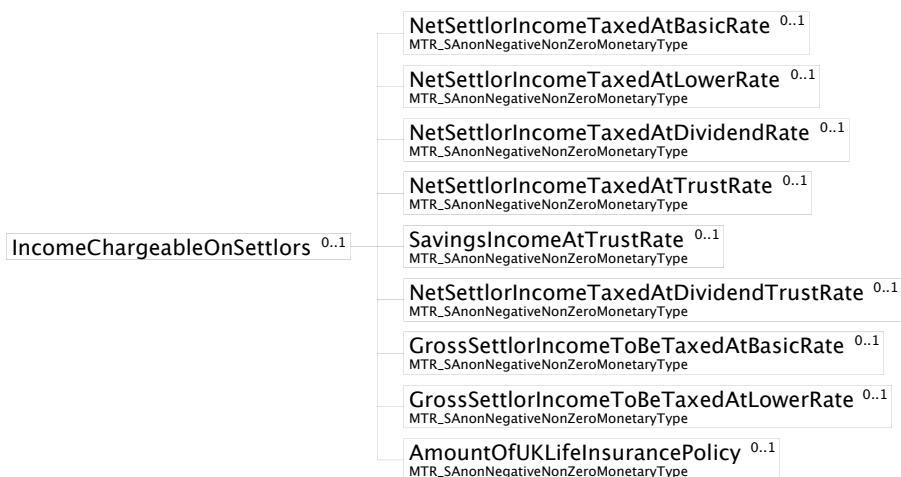
base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA107/IncomeFromTrustsAndSettlements/NondiscretionaryIncomeEntitlementFromTrusts/NonDiscretionaryIncomeTaxedAtDividendRate
cardinality	0..1
description	Non-discretionary income taxed at non-payable dividend rate. Net amount
id	[TRU5]

#### element: IncomeFromTrustsEtcNonResidentTrustees

XML

IncomeFromTrustsEtcNonResidentTrustees 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA107/IncomeFromTrustsAndSettlements/NondiscretionaryIncomeEntitlementFromTrusts/IncomeFromTrustsEtcNonResidentTrustees
cardinality	0..1
description	Tick box – trust or settlement income with non-resident trustees included elsewhere on the return
id	[TRU6]



path	/MTR/SA107/IncomeChargeableOnSettlors
cardinality	0..1
description	Income chargeable on settlors
id	[TRU7-15]

NetSettlorIncomeTaxedAtBasicRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA107/IncomeChargeableOnSettlors/NetSettlorIncomeTaxedAtBasicRate
cardinality	0..1
description	Income on settlors taxed at basic rate. Net amount
id	[TRU7]

NetSettlorIncomeTaxedAtLowerRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA107/IncomeChargeableOnSettlors/NetSettlorIncomeTaxedAtLowerRate
cardinality	0..1
description	Income on settlors taxed at lower rate. Net amount
id	[TRU8]

NetSettlorIncomeTaxedAtDividendRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA107/IncomeChargeableOnSettlors/NetSettlorIncomeTaxedAtDividendRate
cardinality	0..1
description	Income on settlors taxed at dividend rate. Net amount
id	[TRU9]

element: **NetSettlorIncomeTaxedAtTrustRate**

XML

NetSettlorIncomeTaxedAtTrustRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA107/IncomeChargeableOnSettlers/NetSettlorIncomeTaxedAtTrustRate
cardinality	0..1
description	Income on settlors taxed at special trust rate. Net amount
id	[TRU10]

element: **SavingsIncomeAtTrustRate**

XML

SavingsIncomeAtTrustRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA107/IncomeChargeableOnSettlers/SavingsIncomeAtTrustRate
cardinality	0..1
description	savings income on settlor at trust rate
id	[TRU11]

element: **NetSettlorIncomeTaxedAtDividendTrustRate**

XML

NetSettlorIncomeTaxedAtDividendTrustRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA107/IncomeChargeableOnSettlers/NetSettlorIncomeTaxedAtDividendTrustRate
cardinality	0..1
description	Income on settlors taxed at dividend trust rate. Net amount
id	[TRU12]

element: **GrossSettlorIncomeToBeTaxedAtBasicRate**

XML

GrossSettlorIncomeToBeTaxedAtBasicRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA107/IncomeChargeableOnSettlers/GrossSettlorIncomeToBeTaxedAtBasicRate
cardinality	0..1
description	Nonsavings income at basic rate
id	[TRU13]

element: **GrossSettlorIncomeToBeTaxedAtLowerRate**

XML

GrossSettlorIncomeToBeTaxedAtLowerRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA107/IncomeChargeableOnSettlers/GrossSettlorIncomeToBeTaxedAtLowerRate
cardinality	0..1
description	Non savings income paid gross
id	[TRU14]

AmountOfUKLifeInsurancePolicy 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA107/IncomeChargeableOnSettlers/AmountOfUKLifeInsurancePolicy
cardinality	0..1
description	amount of UK life insurance policy
id	[TRU15]

IncomeFromEstates 0..1

- UKEstates 0..1
- ForeignEstates 0..1

path	/MTR/SA107/IncomeFromEstates
cardinality	0..1
description	Income from the estates of deceased persons
id	[TRU16–23]

UKEstates 0..1

- EstateIncomeTaxedAtBasicRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType
- EstateIncomeTaxedAtLowerRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType
- EstateIncomeTaxedAtDividendRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType
- EstateIncomeTaxedAtNonrepayableBasicRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType
- IncomeTaxedAtNonrepayableLowerRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType
- IncomeTaxedAtNonpayableDividendRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

path	/MTR/SA107/IncomeFromEstates/UKEstates
cardinality	0..1
description	Income from the estates of deceased persons
id	[TRU16–21]

EstateIncomeTaxedAtBasicRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA107/IncomeFromEstates/UKEstates/EstateIncomeTaxedAtBasicRate
cardinality	0..1
description	Income from estates taxed at Basic Rate Tax. Net amount
id	[TRU16]

EstateIncomeTaxedAtLowerRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
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path	/MTR/SA107/IncomeFromEstates/UKEstates/EstateIncomeTaxedAtLowerRate
cardinality	0..1
description	Income from estates taxed at lower rate. Net amount
id	[TRU17]

#### element: EstateIncomeTaxedAtDividendRate

XML

EstateIncomeTaxedAtDividendRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA107/IncomeFromEstates/UKEstates/EstateIncomeTaxedAtDividendRate
cardinality	0..1
description	Income from estates taxed at dividend rate. Net amount
id	[TRU18]

#### element: EstateIncomeTaxedAtNonrepayableBasicRate

XML

EstateIncomeTaxedAtNonrepayableBasicRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA107/IncomeFromEstates/UKEstates/EstateIncomeTaxedAtNonrepayableBasicRate
cardinality	0..1
description	Income from estates taxed at non repayable Basic Rate
id	[TRU19]

#### element: IncomeTaxedAtNonrepayableLowerRate

XML

IncomeTaxedAtNonrepayableLowerRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA107/IncomeFromEstates/UKEstates/IncomeTaxedAtNonrepayableLowerRate
cardinality	0..1
description	income taxed at non-repayable lower rate
id	[TRU20]

#### element: IncomeTaxedAtNonpayableDividendRate

XML

IncomeTaxedAtNonpayableDividendRate 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA107/IncomeFromEstates/UKEstates/IncomeTaxedAtNonpayableDividendRate
cardinality	0..1
description	income taxed at non-payable dividend rate
id	[TRU21]

#### element: ForeignEstates

XML

ForeignEstates 0..1

- ForeignEstateIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType
- ReliefForUKTaxAccountedFor 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

path	/MTR/SA107/IncomeFromEstates/ForeignEstates
cardinality	0..1
description	Income from foreign estates
id	[TRU22–23]

#### element: ForeignEstateIncome

XML

ForeignEstateIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA107/IncomeFromEstates/ForeignEstates/ForeignEstateIncome
cardinality	0..1
description	Income from estates taxed at non repayable lower rate. Net amount
id	[TRU22]

#### element: ReliefForUKTaxAccountedFor

XML

ReliefForUKTaxAccountedFor 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA107/IncomeFromEstates/ForeignEstates/ReliefForUKTaxAccountedFor
cardinality	0..1
description	Income from estates taxed at non-payable dividend rate. Net amount
id	[TRU23]

#### element: ForeignTax

XML

ForeignTax 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

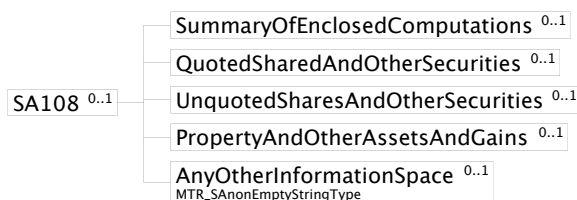
base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA107/ForeignTax
cardinality	0..1
description	Total foreign tax for which tax credit relief not claimed
id	[TRU24]

#### element: AnyOtherInformationSpace

XML

AnyOtherInformationSpace 0..1  
MTR\_SAnonEmptyStringType

base	MTR_SAnonEmptyStringType
path	/MTR/SA107/AnyOtherInformationSpace
cardinality	0..1
description	Additional Information
minLength	1
maxLength	20480
id	[TRU25]



path	/MTR/SA108
cardinality	0..1
description	Capital Gains Summary
id	[SA108]

## validation rule:

error code: 8271	description: If [CGT21] present, or [CGT27] present, or [CGT33] present, or [CGT34] present, then [CGT3] must be present.
transactional message (en)	There is an entry in [CGT21], or [CGT27], or [CGT33], or [CGT34]. Please complete box [CGT3].
error code: 8272	description: If [CGT3] is present it must be equal to ([CGT21] + [CGT27] + [CGT33] + [CGT34])
transactional message (en)	The amount in [CGT3] must be equal to ([CGT21] + [CGT27] + [CGT33] + [CGT34]). Please check.
error code: 6020	description: Submission must contain at least one attachment or an entry in the whitespace if Capital Gains Summary is present
transactional message (en)	Submission must contain at least one attachment or an entry in the whitespace if Capital Gains Summary is present
error code: 8228	description: If ([CGT4] + [CGT17]) is greater than zero then [CGT22] = Y, or [CGT28] = Y, or [CGT35] = Y
transactional message (en)	The amount in ([CGT4] + [CGT17]) is greater than zero. Please select [CGT22], or [CGT28], or [CGT35].



path	/MTR/SA108/SummaryOfEnclosedComputations
cardinality	0..1

description	Summary of enclosed computations
id	[CGT3-17]

**validation rule:**

error code: 8229	description: [CGT11] + [CGT12] + [CGT14] must be less than or equal to [CGT6]
transactional message (en)	The sum of [CGT11] + [CGT12] + [CGT14] must be less than or equal to the amount in box [CGT6]. Please check.

**element: TotalGainsInTheYear**

**XML**

TotalGainsInTheYear 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA108/SummaryOfEnclosedComputations/TotalGainsInTheYear
cardinality	0..1
description	total gains in the year
id	[CGT3]

**element: TotalERGainsInTheYear**

**XML**

TotalERGainsInTheYear 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA108/SummaryOfEnclosedComputations/TotalERGainsInTheYear
cardinality	0..1
description	Total ER gains in the year
id	[CGT4]

**validation rule:**

error code: 8230	description: [CGT4] must not exceed [£10,000,000]
transactional message (en)	The amount in box [CGT4] exceeds [£10,000,000]. Please check.
error code: 8273	description: If [CGT4] is present the following should be true: [CGT3] is present
transactional message (en)	There is an entry in box [CGT4]. Please complete box [CGT3].
error code: 8274	description: [CGT4] must not exceed [CGT3]
transactional message (en)	The amount in box [CGT4] exceeds [CGT3]. Please check.

**element: GainsInvestedUnderSeedEIS**

**XML**

GainsInvestedUnderSeedEIS 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA108/SummaryOfEnclosedComputations/GainsInvestedUnderSeedEIS
cardinality	0..1
description	Gains invested under Seed EIS and qualifying for exemption
id	[CGT5]

**validation rule:**

error code: 8293	description: [CGT5] is valid only if this does not exceed [£100,000]
transactional message (en)	The amount in box [CGT5] exceeds the maximum relief allowable of [£100,000]. Please check.

**element: TotalLossesForTheYear**

**XML**

TotalLossesForTheYear 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA108/SummaryOfEnclosedComputations/TotalLossesForTheYear
cardinality	0..1
description	Total losses for the year
id	[CGT6]

#### element: **LossesBroughtForwardAndUsedInYear**

**XML**

LossesBroughtForwardAndUsedInYear<sup>0..1</sup>  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA108/SummaryOfEnclosedComputations/LossesBroughtForwardAndUsedInYear
cardinality	0..1
description	Losses brought forward and used in the year
id	[CGT7]

#### element: **AdjustmentToCGT**

**XML**

AdjustmentToCGT<sup>0..1</sup>  
MTR\_SAMonetaryType

base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA108/SummaryOfEnclosedComputations/AdjustmentToCGT
cardinality	0..1
description	Adjustments to Capital Gains Tax
id	[CGT8]

#### element: **NonResidentdualResidentTrustLiability**

**XML**

NonResidentdualResidentTrustLiability<sup>0..1</sup>  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA108/SummaryOfEnclosedComputations/NonResidentdualResidentTrustLiability
cardinality	0..1
description	Additional liability in respect of non-resident or dual resident Trusts
id	[CGT9]

#### element: **LossesToBeCarriedForward**

**XML**

LossesToBeCarriedForward<sup>0..1</sup>  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA108/SummaryOfEnclosedComputations/LossesToBeCarriedForward
cardinality	0..1
description	Losses available to c/f to later years
id	[CGT10]

#### element: **LossesUsedAgainstEarlierYearsGain**

**XML**

LossesUsedAgainstEarlierYearsGain<sup>0..1</sup>  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/SummaryOfEnclosedComputations/LossesUsedAgainstEarlierYearsGain
cardinality	0..1
description	Used against earlier years
id	[CGT11]

#### element: **LossesUsedAgainstCurrentYearIncome**

**XML**

LossesUsedAgainstCurrentYearIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/SummaryOfEnclosedComputations/LossesUsedAgainstCurrentYearIncome
cardinality	0..1
description	Amount claimed against Income of Return Year
id	[CGT12]

#### element: **UncappedLossesUsedAgainstCurrentYearIncome**

**XML**

UncappedLossesUsedAgainstCurrentYearIncome 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA108/SummaryOfEnclosedComputations/UncappedLossesUsedAgainstCurrentYearIncome
cardinality	0..1
description	Uncapped losses used against current year income
id	[CGT13]

#### validation rule:

error code: 8305	description: [CGT13] is valid only if this does not exceed [CGT12].
transactional message (en)	[CGT13] is valid only if this does not exceed [CGT12].

#### element: **LossesUsedAgainstPreviousYearIncome**

**XML**

LossesUsedAgainstPreviousYearIncome 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/SummaryOfEnclosedComputations/LossesUsedAgainstPreviousYearIncome
cardinality	0..1
description	Losses used against the previous years income
id	[CGT14]

#### element: **UncappedLossesUsedAgainstPreviousYearIncome**

**XML**

UncappedLossesUsedAgainstPreviousYearIncome 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA108/SummaryOfEnclosedComputations/UncappedLossesUsedAgainstPreviousYearIncome
cardinality	0..1
description	Uncapped losses used against previous year income
id	[CGT15]

## validation rule:

error code: 8306	description: [CGT15] is valid only if this does not exceed [CGT14].
transactional message (en)	[CGT15] is valid only if this does not exceed [CGT14].

## element: IncomeLossesOfTheYearSetAgainstGains

XML

IncomeLossesOfTheYearSetAgainstGains 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA108/SummaryOfEnclosedComputations/IncomeLossesOfTheYearSetAgainstGains
cardinality	0..1
description	Income Losses deductible
id	[CGT16]

## validation rule:

error code: 8231	description: If [CGT16] is present the following should be true: [CGT6] is not less than [CGT16]
transactional message (en)	The amount in box [CGT16] exceeds the amount in box [CGT6]. Please check.

## element:

## AmountOfEntrepreneursReliefClaimedOnDeferredGainsFromBefore23June2010

XML

AmountOfEntrepreneursReliefClaimedOnDeferredGainsFromBefore23June2010 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA108/SummaryOfEnclosedComputations/AmountOfEntrepreneursReliefClaimedOnDeferredGainsFromBefore23June2010
cardinality	0..1
description	Amount of Entrepreneurs' Relief claimed on deferred gains from before 23 June 2010
id	[CGT17]

## validation rule:

error code: 6170	description: [CGT17] should not exceed [£2,000,000]
transactional message (en)	The amount in [CGT17] exceeds [£2,000,000]. Please check.

## element: QuotedSharedAndOtherSecurities

XML



path	/MTR/SA108/QuotedSharedAndOtherSecurities
cardinality	0..1
description	Quoted shared and other securities
id	[CGT18–23]

## element: QuotedSharesNumberOfDisposals

XML

QuotedSharesNumberOfDisposals 0..1  
xsd:positiveInteger

base	xsd:positiveInteger
path	/MTR/SA108/QuotedSharedAndOtherSecurities/QuotedSharesNumberOfDisposals
cardinality	0..1
description	Number of disposals in quoted shares/securities
maxInclusive	99999
id	[CGT18]

#### element: QuotedSharesDisposalProceeds

XML

QuotedSharesDisposalProceeds 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA108/QuotedSharedAndOtherSecurities/QuotedSharesDisposalProceeds
cardinality	0..1
description	Disposal proceeds
id	[CGT19]

#### element: QuotedSharesCostsAndIndexation

XML

QuotedSharesCostsAndIndexation 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA108/QuotedSharedAndOtherSecurities/QuotedSharesCostsAndIndexation
cardinality	0..1
description	Allowable costs
id	[CGT20]

#### element: QuotedSharesGainsInTheYear

XML

QuotedSharesGainsInTheYear 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA108/QuotedSharedAndOtherSecurities/QuotedSharesGainsInTheYear
cardinality	0..1
description	Chargeable gains before taper or loss/net losses
id	[CGT21]

#### validation rule:

error code: 6397	description: If quoted shares – gains in the year is present the following should be true: [CGT18] and [CGT19]
transactional message (en)	There is an entry in box [CGT21], [CGT18] and [CGT19] must be present.

#### element: QuotedSharesClaimOrElectionMade

XML

QuotedSharesClaimOrElectionMade 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA108/QuotedSharedAndOtherSecurities/QuotedSharesClaimOrElectionMade
cardinality	0..1
description	Tick box if you are making a claim or election
id	[CGT22]



element: **QuotedSharesEstimateOrValuation**

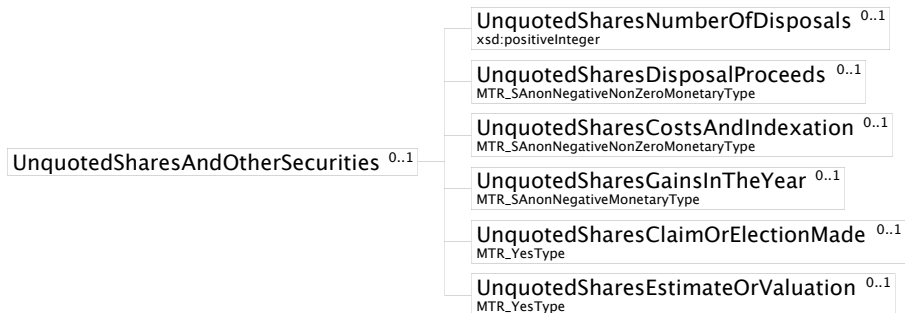
XML

QuotedSharesEstimateOrValuation 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA108/QuotedSharedAndOtherSecurities/QuotedSharesEstimateOrValuation
cardinality	0..1
description	Tick box if estimate or valuation used.
id	[CGT23]

element: **UnquotedSharesAndOtherSecurities**

XML



path	/MTR/SA108/UnquotedSharesAndOtherSecurities
cardinality	0..1
description	Unquoted shares and other securities
id	[CGT24–29]

element: **UnquotedSharesNumberOfDisposals**

XML

UnquotedSharesNumberOfDisposals 0..1  
xsd:positiveInteger

base	xsd:positiveInteger
path	/MTR/SA108/UnquotedSharesAndOtherSecurities/UnquotedSharesNumberOfDisposals
cardinality	0..1
description	Number of disposals in unquoted shares/securities
maxInclusive	99999
id	[CGT24]

element: **UnquotedSharesDisposalProceeds**

XML

UnquotedSharesDisposalProceeds 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA108/UnquotedSharesAndOtherSecurities/UnquotedSharesDisposalProceeds
cardinality	0..1
description	Disposal proceeds
id	[CGT25]

element: **UnquotedSharesCostsAndIndexation**

XML

UnquotedSharesCostsAndIndexation 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/UnquotedSharesAndOtherSecurities/UnquotedSharesCostsAndIndexation
cardinality	0..1
description	Allowable costs
id	[CGT26]

## element: UnquotedSharesGainsInTheYear

XML

UnquotedSharesGainsInTheYear 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA108/UnquotedSharesAndOtherSecurities/UnquotedSharesGainsInTheYear
cardinality	0..1
description	Chargeable gains after reliefs but before taper or loss/net losses
id	[CGT27]

### validation rule:

error code: 6398	description: If unquoted shares – gains in the year is present the following should be true: [CGT24] and [CGT25]
transactional message (en)	There is an entry in box [CGT27], [CGT24] and [CGT25] must be present.

## element: UnquotedSharesClaimOrElectionMade

XML

UnquotedSharesClaimOrElectionMade 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA108/UnquotedSharesAndOtherSecurities/UnquotedSharesClaimOrElectionMade
cardinality	0..1
description	Tick box if you are making a claim or election
id	[CGT28]

## element: UnquotedSharesEstimateOrValuation

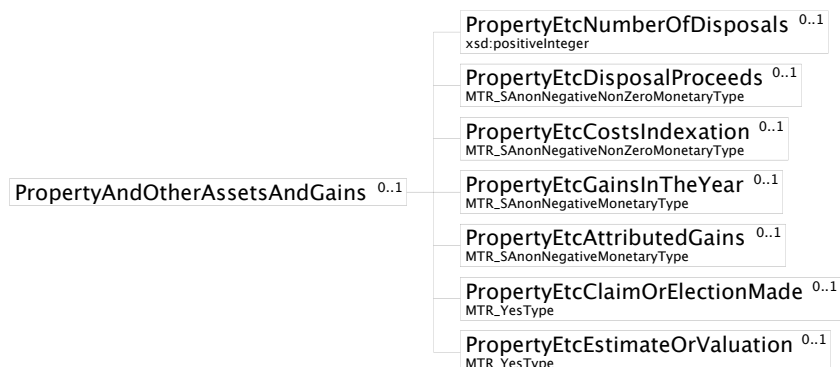
XML

UnquotedSharesEstimateOrValuation 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA108/UnquotedSharesAndOtherSecurities/UnquotedSharesEstimateOrValuation
cardinality	0..1
description	Tick box if estimate or valuation used.
id	[CGT29]

## element: PropertyAndOtherAssetsAndGains

XML



path	/MTR/SA108/PropertyAndOtherAssetsAndGains
cardinality	0..1
description	Property and other assets and gains
id	[CGT30–36]

#### element: **PropertyEtcNumberOfDisposals**

**XML**

PropertyEtcNumberOfDisposals 0..1  
xsd:positiveInteger

base	xsd:positiveInteger
path	/MTR/SA108/PropertyAndOtherAssetsAndGains/PropertyEtcNumberOfDisposals
cardinality	0..1
description	Number of Transactions in Land and Property
maxInclusive	99999
id	[CGT30]

#### element: **PropertyEtcDisposalProceeds**

**XML**

PropertyEtcDisposalProceeds 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/PropertyAndOtherAssetsAndGains/PropertyEtcDisposalProceeds
cardinality	0..1
description	Column F – Disposal proceeds
id	[CGT31]

#### element: **PropertyEtcCostsIndexation**

**XML**

PropertyEtcCostsIndexation 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA108/PropertyAndOtherAssetsAndGains/PropertyEtcCostsIndexation
cardinality	0..1
description	Allowable costs
id	[CGT32]

#### element: **PropertyEtcGainsInTheYear**

**XML**

PropertyEtcGainsInTheYear 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA108/PropertyAndOtherAssetsAndGains/PropertyEtcGainsInTheYear
cardinality	0..1
description	Chargeable gains before taper or loss/net losses
id	[CGT33]

#### element: **PropertyEtcAttributedGains**

**XML**

PropertyEtcAttributedGains 0..1  
MTR\_SAnonNegativeMonetaryType

base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA108/PropertyAndOtherAssetsAndGains/PropertyEtcAttributedGains
cardinality	0..1
description	Total of attributable gains where personal losses cannot be set off.
id	[CGT34]

**validation rule:**

error code: 8232	description: If [CGT34] is present the following should be true: [CGT3] is not less than [CGT34]
transactional message (en)	The amount in box [CGT34] exceeds the amount in box [CGT3]. Please check.

**element: PropertyEtcClaimOrElectionMade**

**XML**

PropertyEtcClaimOrElectionMade 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA108/PropertyAndOtherAssetsAndGains/PropertyEtcClaimOrElectionMade
cardinality	0..1
description	Tick box if you are making a claim or election
id	[CGT35]

**element: PropertyEtcEstimateOrValuation**

**XML**

PropertyEtcEstimateOrValuation 0..1  
MTR\_YesType

base	<a href="#">MTR_YesType</a>
path	/MTR/SA108/PropertyAndOtherAssetsAndGains/PropertyEtcEstimateOrValuation
cardinality	0..1
description	Tick box if estimate or valuation used.
id	[CGT36]

**element: AnyOtherInformationSpace**

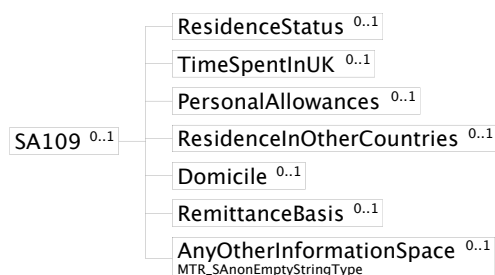
**XML**

AnyOtherInformationSpace 0..1  
MTR\_SAnonEmptyStringType

base	<a href="#">MTR_SAnonEmptyStringType</a>
path	/MTR/SA108/AnyOtherInformationSpace
cardinality	0..1
description	Additional Information
minLength	1
maxLength	20480
id	[CGT37]

**element: SA109**

**XML**



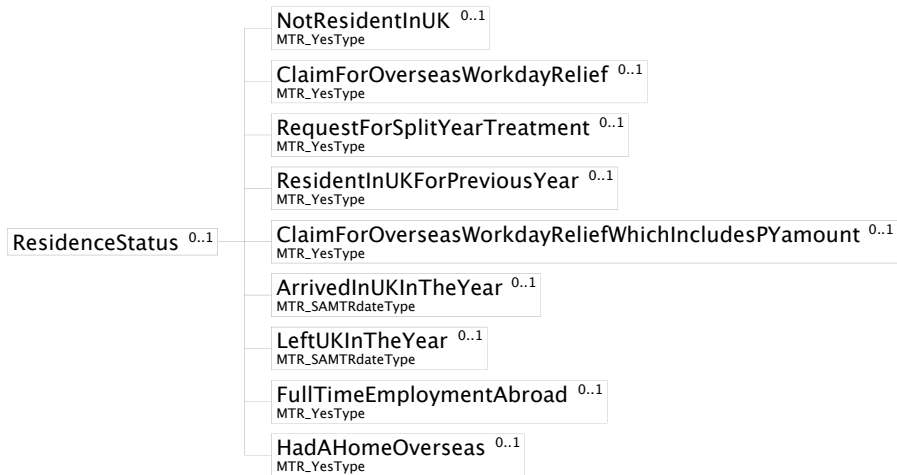
path	/MTR/SA109
cardinality	0..1
description	Non residence and domicile
id	[SA109]

**validation rule:**

error code: 6876	description: number of days spent in UK should be present if [NRD1]
transactional message (en)	There is an entry in box [NRD1]. Please complete box [NRD10].

**element: ResidenceStatus**

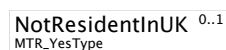
**XML**



path	/MTR/SA109/ResidenceStatus
cardinality	0..1
description	Residence status
id	[NRD1-9]

**element: NotResidentInUK**

**XML**



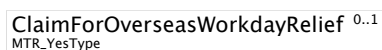
base	<a href="#">MTR_YesType</a>
path	/MTR/SA109/ResidenceStatus/NotResidentInUK
cardinality	0..1
description	Not Resident In UK
id	[NRD1]

**validation rule:**

error code: 6876	description: [NRD10] Must be present if [NRD1] present
transactional message (en)	There is an entry in box [NRD1]. Please complete box [NRD10].

**element: ClaimForOverseasWorkdayRelief**

**XML**



base	<a href="#">MTR_YesType</a>
path	/MTR/SA109/ResidenceStatus/ClaimForOverseasWorkdayRelief
cardinality	0..1
description	Claim for overseas workday relief
id	[NRD2]

## element: RequestForSplitYearTreatment

XML

RequestForSplitYearTreatment 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA109/ResidenceStatus/RequestForSplitYearTreatment
cardinality	0..1
description	Claiming Split year treatment
id	[NRD3]

## element: ResidentInUKForPreviousYear

XML

ResidentInUKForPreviousYear 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA109/ResidenceStatus/ResidentInUKForPreviousYear
cardinality	0..1
description	Resident in UK for 2005–06
id	[NRD4]

## element: ClaimForOverseasWorkdayReliefWhichIncludesPYamount

XML

ClaimForOverseasWorkdayReliefWhichIncludesPYamount 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA109/ResidenceStatus/ClaimForOverseasWorkdayReliefWhichIncludesPYamount
cardinality	0..1
description	Claim for overseas workday relief which includes PY amount
id	[NRD5]

## element: ArrivedInUKInTheYear

XML

ArrivedInUKInTheYear 0..1  
MTR\_SAMTRdateType

base	MTR_SAMTRdateType
path	/MTR/SA109/ResidenceStatus/ArrivedInUKInTheYear
cardinality	0..1
description	Date Of Arrival In UK
id	[NRD6]

### validation rule:

error code: 6192	description: must be within the current return year
transactional message (en)	The date must fall between 6 April and 5 April of the year of the return. Please check.

## element: LeftUKInTheYear

XML

LeftUKInTheYear 0..1  
MTR\_SAMTRdateType

base	MTR_SAMTRdateType
path	/MTR/SA109/ResidenceStatus/LeftUKInTheYear
cardinality	0..1

description	Date Of Departure From UK
id	[NRD7]

**validation rule:**

error code: 6192	description: must be within the current return year
transactional message (en)	The date must fall between 6 April and 5 April of the year of the return. Please check.

**element: FullTimeEmploymentAbroad**

**XML**

FullTimeEmploymentAbroad 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA109/ResidenceStatus/FullTimeEmploymentAbroad
cardinality	0..1
description	Full time employment abroad
id	[NRD8]

**element: HadAHomeOverseas**

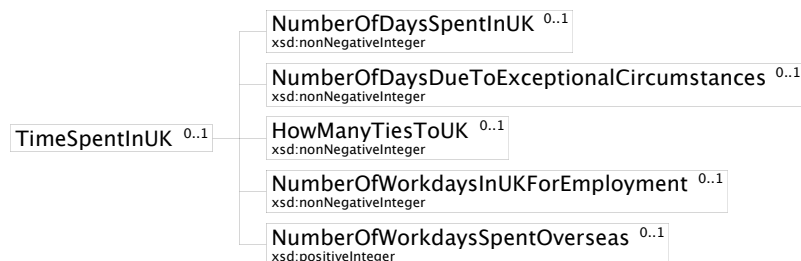
**XML**

HadAHomeOverseas 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA109/ResidenceStatus/HadAHomeOverseas
cardinality	0..1
description	Had a home overseas
id	[NRD9]

**element: TimeSpentInUK**

**XML**



path	/MTR/SA109/TimeSpentInUK
cardinality	0..1
description	Time spend in the UK (if not resident or not ordinarily resident in UK)
id	[NRD10–14]

**element: NumberOfDaysSpentInUK**

**XML**

NumberOfDaysSpentInUK 0..1  
xsd:nonNegativeInteger

base	xsd:nonNegativeInteger
path	/MTR/SA109/TimeSpentInUK/NumberOfDaysSpentInUK
cardinality	0..1
description	Number of days spent in the UK excluding days of arrival and departure year ended 5 April 2007
minInclusive	0

maxInclusive	366
id	[NRD10]

## element: NumberOfDaysDueToExceptionalCircumstances

XML

NumberOfDaysDueToExceptionalCircumstances <sup>0..1</sup>  
xsd:nonNegativeInteger

base	xsd:nonNegativeInteger
path	/MTR/SA109/TimeSpentInUK/NumberOfDaysDueToExceptionalCircumstances
cardinality	0..1
description	Number of days attributing to exceptional circumstances
minInclusive	0
maxInclusive	366
id	[NRD11]

### validation rule:

error code: 6723	description: [NRD11] should not exceed [NRD10]
transactional message (en)	The entry in box [NRD11] exceeds the entry in box [NRD10]. Please check.
error code: 6724	description: If number of days due to exceptional circumstances is present the following should be true: [NRD10]
transactional message (en)	There is an entry in box [NRD11], an entry must be present in [NRD10].Please check.

## element: HowManyTiesToUK

XML

HowManyTiesToUK <sup>0..1</sup>  
xsd:nonNegativeInteger

base	xsd:nonNegativeInteger
path	/MTR/SA109/TimeSpentInUK/HowManyTiesToUK
cardinality	0..1
description	How many ties to UK
maxInclusive	999
id	[NRD12]

## element: NumberOfWorkdaysInUKForEmployment

XML

NumberOfWorkdaysInUKForEmployment <sup>0..1</sup>  
xsd:nonNegativeInteger

base	xsd:nonNegativeInteger
path	/MTR/SA109/TimeSpentInUK/NumberOfWorkdaysInUKForEmployment
cardinality	0..1
description	Workdays in the UK performing your employment
minInclusive	0
maxInclusive	366
id	[NRD13]

## element: NumberOfWorkdaysSpentOverseas

XML

NumberOfWorkdaysSpentOverseas <sup>0..1</sup>  
xsd:positiveInteger

base	xsd:positiveInteger
path	/MTR/SA109/TimeSpentInUK/NumberOfWorkdaysSpentOverseas



cardinality	0..1
description	Number of workdays spent overseas
maxInclusive	366
id	[NRD14]

## element: PersonalAllowances

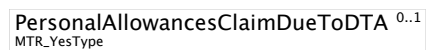
XML



path	/MTR/SA109/PersonalAllowances
cardinality	0..1
description	Personal allowances
id	[NRD15–17]

## element: PersonalAllowancesClaimDueToDTA

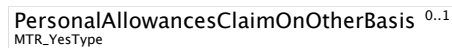
XML



base	<a href="#">MTR_YesType</a>
path	/MTR/SA109/PersonalAllowances/PersonalAllowancesClaimDueToDTA
cardinality	0..1
description	Claim personal allowances by double taxation agreement
id	[NRD15]

## element: PersonalAllowancesClaimOnOtherBasis

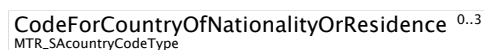
XML



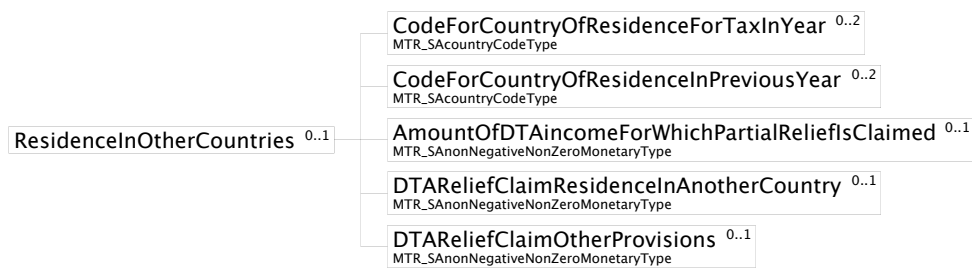
base	<a href="#">MTR_YesType</a>
path	/MTR/SA109/PersonalAllowances/PersonalAllowancesClaimOnOtherBasis
cardinality	0..1
description	Claim personal allowances on some other basis
id	[NRD16]

## element: CodeForCountryOfNationalityOrResidence

XML



base	<a href="#">MTR_SACountryCodeType</a>
path	/MTR/SA109/PersonalAllowances/CodeForCountryOfNationalityOrResidence
cardinality	0..3
description	Country or countries of which you are a national
example	ENG
maxLength	3
id	[NRD17]



path	/MTR/SA109/ResidenceInOtherCountries
cardinality	0..1
description	Reisence in other countries and Double Taxation Relief
id	[NRD18-22]

CodeForCountryOfResidenceForTaxInYear 0..2  
MTR\_SACountryCodeType

base	MTR_SACountryCodeType
path	/MTR/SA109/ResidenceInOtherCountries/CodeForCountryOfResidenceForTaxInYear
cardinality	0..2
description	Country or countries in which resident for tax purposes
example	ENG
maxLength	3
id	[NRD18]

CodeForCountryOfResidenceInPreviousYear 0..2  
MTR\_SACountryCodeType

base	MTR_SACountryCodeType
path	/MTR/SA109/ResidenceInOtherCountries/CodeForCountryOfResidenceInPreviousYear
cardinality	0..2
description	Country or countries in which regarded as resident
example	ENG
maxLength	3
id	[NRD19]

AmountOfDTAIncomeForWhichPartialReliefsClaimed 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA109/ResidenceInOtherCountries/AmountOfDTAIncomeForWhichPartialReliefsClaimed
cardinality	0..1
description	Amount of DTA income for which partial relief is claimed
id	[NRD20]

## element: DTAReliefClaimResidenceInAnotherCountry

XML

DTAReliefClaimResidenceInAnotherCountry 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA109/ResidenceInOtherCountries/DTAReliefClaimResidenceInAnotherCountry
cardinality	0..1
description	Relief by virtue of an agreement awarding residence to another country
id	[NRD21]

## element: DTAReliefClaimOtherProvisions

XML

DTAReliefClaimOtherProvisions 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA109/ResidenceInOtherCountries/DTAReliefClaimOtherProvisions
cardinality	0..1
description	Relief by virtue of other provisions of the agreement
id	[NRD22]

## element: Domicile

XML



path	/MTR/SA109/Domicile
cardinality	0..1
description	Domicile
id	[NRD23–27]

## element: DomiciledOutsideTheUKForTax

XML

DomiciledOutsideTheUKForTax 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA109/Domicile/DomiciledOutsideTheUKForTax
cardinality	0..1
description	Domiciled outside the UK and it is relevant to your Income Tax or Capital Gains Tax liability
id	[NRD23]

## element: FirstYearOrAlwaysDomiciledOutsideUK

XML

FirstYearOrAlwaysDomiciledOutsideUK 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA109/Domicile/FirstYearOrAlwaysDomiciledOutsideUK

cardinality	0..1
description	First year domicile outside UK
id	[NRD24]

**validation rule:**

error code: 6386	description: If present [NRD23] must be present
transactional message (en)	There is an entry in box [NRD24]. Box [NRD23] must also be completed. Please check.

**element: DateDomicileChanged**

**XML**

DateDomicileChanged 0..1  
MTR\_SAMTRdateType

base	MTR_SAMTRdateType
path	/MTR/SA109/Domicile/DateDomicileChanged
cardinality	0..1
description	Date domicile of origin in UK changed
id	[NRD25]

**validation rule:**

error code: 6387	description: If date domicile changed is present the following should be true: [NRD23] present
transactional message (en)	There is an entry in box [NRD25]. Box [NRD23] must also be completed. Please check.

**element: BornInUKButNonUKDomicile**

**XML**

BornInUKButNonUKDomicile 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA109/Domicile/BornInUKButNonUKDomicile
cardinality	0..1
description	Born in UK ticked box [NRD23] but no entry in [NRD25]
id	[NRD26]

**validation rule:**

error code: 6389	description: If born in UK but non-UK domicile is present the following should be true: not ( [NRD25] )
transactional message (en)	There is an entry in box [NRD26]. [NRD25] must be absent. Please check.
error code: 6388	description: If born in UK but non-UK domicile is present the following should be true: [NRD23] present
transactional message (en)	There is an entry in box [NRD26]. Box [NRD23] must also be completed. Please check.

**element: DateOfComingToLiveInUK**

**XML**

DateOfComingToLiveInUK 0..1  
MTR\_SAMTRdateType

base	MTR_SAMTRdateType
path	/MTR/SA109/Domicile/DateOfComingToLiveInUK
cardinality	0..1
description	Born outside the UK date came here to live
id	[NRD27]

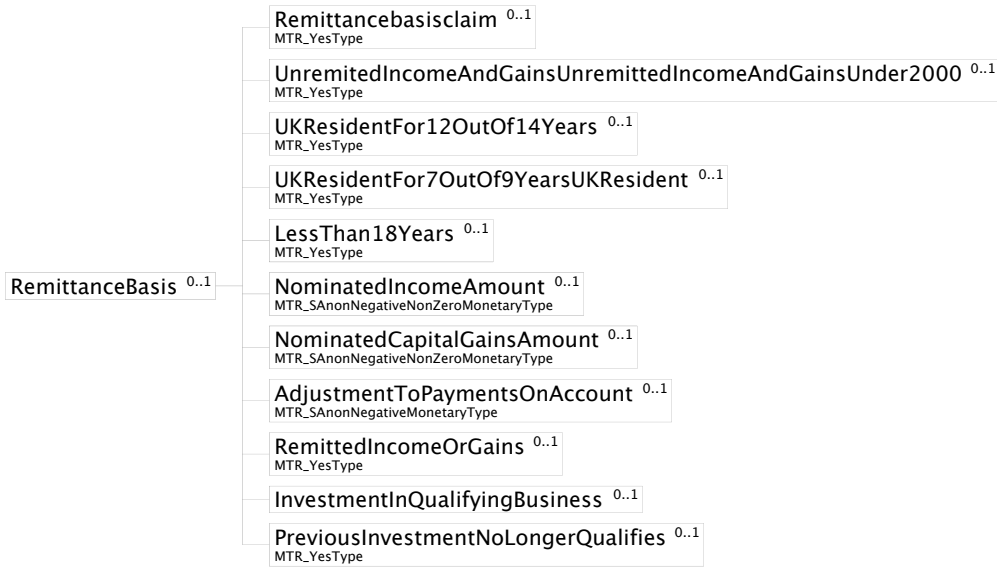
**validation rule:**

error code: 6390	description: If date of coming to live in UK is present the following should be true: [NRD23] present
transactional message (en)	There is an entry in box [NRD27]. Box [NRD23] must also be completed. Please check.

error code: 6726	description: If date of coming to live in UK is present the following should be true: not ( [NRD26] )
transactional message (en)	There is an entry in box [NRD27]. Box [NRD26] must be absent. Please check.

## element: RemittanceBasis

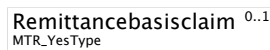
XML



path	/MTR/SA109/RemittanceBasis
cardinality	0..1
description	Remittance Basis
id	[NRD28–38]

## element: Remittancebasisclaim

XML



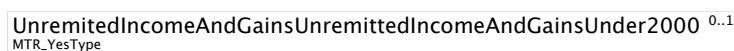
base	MTR_YesType
path	/MTR/SA109/RemittanceBasis/Remittancebasisclaim
cardinality	0..1
description	claim for remittance
id	[NRD28]

### validation rule:

error code: 8307	description: If [NRD28] present, then [NRD23] must be present
transactional message (en)	There is an entry in box [NRD28]. Please complete [NRD23].
error code: 6172	description: If [NRD28] is 'Y' and (either [NRD30] is 'Y' or [NRD31] is 'Y') and [NRD29] is 'N' and [NRD32] is 'N' then the sum of [NRD33] + [NRD34] must be greater than zero
transactional message (en)	There is an entry in box [NRD28] and either box [NRD30] or [NRD31] and no entry in box [NRD29] or box [NRD32].Therefore the sum of [NRD33] + [NRD34] must be greater than zero. Please check.

## element: UnremittedIncomeAndGainsUnremittedIncomeAndGainsUnder2000

XML



base	MTR_YesType
path	/MTR/SA109/RemittanceBasis/UnremittedIncomeAndGainsUnremittedIncomeAndGainsUnder2000
cardinality	0..1
description	Unremitted Income and gainsUnremitted income and gains under £2000

id	[NRD29]
----	---------

## element: UKResidentFor12OutOf14Years

XML

UKResidentFor12OutOf14Years 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA109/RemittanceBasis/UKResidentFor12OutOf14Years
cardinality	0..1
description	UK resident for the year and for 12 or more of the preceding 14 tax years
id	[NRD30]

### validation rule:

error code: 8292	description: If [NRD30] is present the following should be true: [NRD28] is present or [NRD29] is present
transactional message (en)	There is an entry in box [NRD30] box [NRD28] or box [NRD29] must also be completed. Please check.

## element: UKResidentFor7OutOf9YearsUKResident

XML

UKResidentFor7OutOf9YearsUKResident 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA109/RemittanceBasis/UKResidentFor7OutOf9YearsUKResident
cardinality	0..1
description	Resident Qualify signal
id	[NRD31]

### validation rule:

error code: 8234	description: If [NRD31] is present the following should be true: [NRD28] or [NRD29]
transactional message (en)	There is an entry in box [NRD31]. Please complete [NRD28] or [NRD29].

## element: LessThan18Years

XML

LessThan18Years 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA109/RemittanceBasis/LessThan18Years
cardinality	0..1
description	under 18
id	[NRD32]

## element: NominatedIncomeAmount

XML

NominatedIncomeAmount 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA109/RemittanceBasis/NominatedIncomeAmount
cardinality	0..1
description	Nominated Amount
id	[NRD33]

element: **NominatedCapitalGainsAmount**

**XML**

NominatedCapitalGainsAmount 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA109/RemittanceBasis/NominatedCapitalGainsAmount
cardinality	0..1
description	Nominated Capital Gains
id	[NRD34]

element: **AdjustmentToPaymentsOnAccount**

**XML**

AdjustmentToPaymentsOnAccount 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA109/RemittanceBasis/AdjustmentToPaymentsOnAccount
cardinality	0..1
description	Payments on account adjustment
id	[NRD35]

**validation rule:**

error code: 8294	description: [NRD35] must not exceed [£30,000] if [NRD31] is present.
transactional message (en)	The amount in box [NRD35] must not exceed [£30,000] if box [NRD31] is present. Please check.
error code: 8295	description: [NRD35] must not exceed [£50,000] if [NRD30] is present.
transactional message (en)	The amount in box [NRD35] must not exceed [£50,000] if box [NRD30] is present. Please check.
error code: 6174	description: If [NRD35] is present, then [NRD34] must be present.
transactional message (en)	There is an entry in box [NRD35]. Please complete box [NRD34].

element: **RemittedIncomeOrGains**

**XML**

RemittedIncomeOrGains 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA109/RemittanceBasis/RemittedIncomeOrGains
cardinality	0..1
description	Income or gains remitted
id	[NRD36]

element: **InvestmentInQualifyingBusiness**

**XML**

InvestmentInQualifyingBusiness 0..1

AmountOfReliefClaimedForInvestmentInQualifyingBusiness 1..1  
MTR\_SAnonNegativeNonZeroMonetaryType

CompanyRegistrationNumber 1..3  
xsd:string

path	/MTR/SA109/RemittanceBasis/InvestmentInQualifyingBusiness
cardinality	0..1
description	Investment in qualifying business
id	[NRD37–37A]

**element: AmountOfReliefClaimedForInvestmentInQualifyingBusiness**
**XML**

AmountOfReliefClaimedForInvestmentInQualifyingBusiness <sup>1..1</sup>  
MTR\_SAnonNegativeNonZeroMonetaryType

base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	/MTR/SA109/RemittanceBasis/InvestmentInQualifyingBusiness/AmountOfReliefClaimedForInvestmentInQualifyingBusiness
cardinality	1..1
description	Amount of relief claimed for investment in qualifying business
id	[NRD37]

**element: CompanyRegistrationNumber**
**XML**

CompanyRegistrationNumber <sup>1..3</sup>  
xsd:string

base	xsd:string
path	/MTR/SA109/RemittanceBasis/InvestmentInQualifyingBusiness/CompanyRegistrationNumber
cardinality	1..3
description	Company registration number of qualifying investment
example	o341Z339
maxLength	8
pattern	[a-zA-Z0-9]+
id	[NRD37A]

**element: PreviousInvestmentNoLongerQualifies**
**XML**

PreviousInvestmentNoLongerQualifies <sup>0..1</sup>  
MTR\_YesType

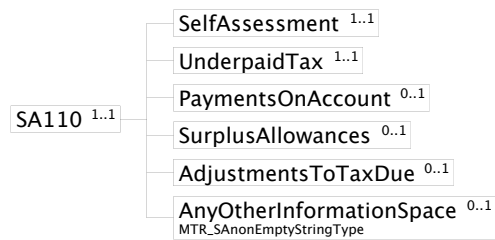
base	<a href="#">MTR_YesType</a>
path	/MTR/SA109/RemittanceBasis/PreviousInvestmentNoLongerQualifies
cardinality	0..1
description	Relief previously claimed for a qualifying investment which no longer qualifies for relief
id	[NRD38]

**element: AnyOtherInformationSpace**
**XML**

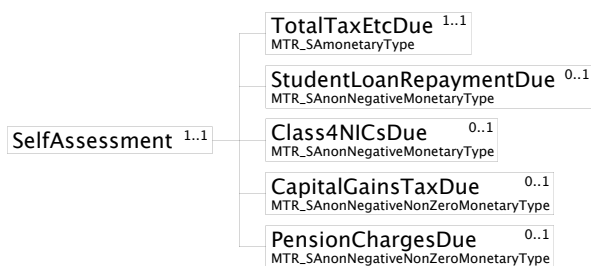
AnyOtherInformationSpace <sup>0..1</sup>  
MTR\_SAnonEmptyStringType

base	<a href="#">MTR_SAnonEmptyStringType</a>
path	/MTR/SA109/AnyOtherInformationSpace
cardinality	0..1
description	Additional information
minLength	1
maxLength	20480
id	[NRD39]





path	/MTR/SA110
cardinality	1..1
description	Tax Calculation
id	[SA110]



path	/MTR/SA110/SelfAssessment
cardinality	1..1
description	Self Assessment
id	[CAL1–6]



base	<a href="#">MTR_SAMonetaryType</a>
path	/MTR/SA110/SelfAssessment/TotalTaxEtcDue
cardinality	1..1
description	Total tax due for Return year
id	[CAL1/CAL2]



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	/MTR/SA110/SelfAssessment/StudentLoanRepaymentDue
cardinality	0..1
description	Student loan repayment due
id	[CAL3]

## validation rule:

error code: 6158	description: If [CAL3] present including an entry of zero, then [SLR1] must be present
transactional message (en)	Box [CAL3] completed including an entry of zero. Box [SLR1] must also be completed. Please check.

element: **Class4NICsDue**

XML

Class4NICsDue 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA110/SelfAssessment/Class4NICsDue
cardinality	0..1
description	Class 4 NIC Due
id	[CAL4]

## validation rule:

error code: 6595	description: c) If one of [FSE100], [LUN63], [SPS25], [FPS25] or [SSE36] is Y, [CAL4] must be zero or absent ( Error number 310). (see section F)
transactional message (en)	There is an entry in one of boxes [FSE100], [LUN63], [SPS25], [FPS25] or [SSE36]. Box [CAL4] must be zero or absent. Please check.

element: **CapitalGainsTaxDue**

XML

CapitalGainsTaxDue 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA110/SelfAssessment/CapitalGainsTaxDue
cardinality	0..1
description	Capital Gains tax due
id	[CAL5]

element: **PensionChargesDue**

XML

PensionChargesDue 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA110/SelfAssessment/PensionChargesDue
cardinality	0..1
description	Pension charges due(enter amount from SA125 Working Sheet
id	[CAL6]

element: **UnderpaidTax**

XML



path	/MTR/SA110/UnderpaidTax
cardinality	1..1
description	Underpaid tax
id	[CAL7–9]

element: **UnderpaidTaxForEarlierYearsIncludedInCode**

XML

UnderpaidTaxForEarlierYearsIncludedInCode 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
------	-------------------------------

path	/MTR/SA110/UnderpaidTax/UnderpaidTaxForEarlierYearsIncludedInCode
cardinality	0..1
description	Unpaid tax for earlier years included in PAYE code for the Return year
id	[CAL7]

#### element: UnderpaidTaxForYearIncludedInFutureCode

XML

UnderpaidTaxForYearIncludedInFutureCode 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA110/UnderpaidTax/UnderpaidTaxForYearIncludedInFutureCode
cardinality	0..1
description	Tax due for the Return year included in PAYE code for later year
id	[CAL8]

#### validation rule:

error code: 8235	description: [CAL8] must be less than or equal to £9999
transactional message (en)	The amount in box [CAL8] exceeds £9999. Please check.

#### element: OutstandingDebtCodedOutAmount

XML

OutstandingDebtCodedOutAmount 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA110/UnderpaidTax/OutstandingDebtCodedOutAmount
cardinality	0..1
description	Outstanding debt included in your tax code for the year
id	[CAL9]

#### element: PaymentsOnAccount

XML

PaymentsOnAccount 0..1

- ClaimToReducePaymentsOnAccount 0..1  
MTR\_YesType
- FirstPaymentOnAccount 0..1  
MTR\_SAnonNegativeMonetaryType

path	/MTR/SA110/PaymentsOnAccount
cardinality	0..1
description	Payments on account
id	[CAL10-11]

#### element: ClaimToReducePaymentsOnAccount

XML

ClaimToReducePaymentsOnAccount 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/SA110/PaymentsOnAccount/ClaimToReducePaymentsOnAccount
cardinality	0..1
description	Claim to reduce your payments on account
id	[CAL10]

#### validation rule:

error code: 6524	description: first payment on account should be present if [CAL10] present
transactional message (en)	Box [CAL10] completed. An entry is required in box [CAL11]. Please check.

## element: FirstPaymentOnAccount

XML

FirstPaymentOnAccount 0..1  
MTR\_SAnonNegativeMonetaryType

base	MTR_SAnonNegativeMonetaryType
path	/MTR/SA110/PaymentsOnAccount/FirstPaymentOnAccount
cardinality	0..1
description	Your first payment on account
id	[CAL11]

### validation rule:

error code: 6730	description: Entry must not be zero except where a claim to reduce payments on account has been made by ticking box [CAL10] and the claim is to reduce the payments on account to zero
transactional message (en)	Entry must not be zero except where a claim to reduce payments on account has been made by ticking box [CAL10] and the claim is to reduce the payments on account to zero. Please check.

## element: SurplusAllowances

XML

SurplusAllowances 0..1

- SurplusBlindPersonsAllowance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType
- SurplusMarriedCouplesAllowance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

path	/MTR/SA110/SurplusAllowances
cardinality	0..1
description	Surplus Allowances
id	[CAL12-13]

## element: SurplusBlindPersonsAllowance

XML

SurplusBlindPersonsAllowance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA110/SurplusAllowances/SurplusBlindPersonsAllowance
cardinality	0..1
description	Blind person's surplus allowance
id	[CAL12]

### validation rule:

error code: 6243	description: [CAL12] must not exceed [£2,160] for the year.
transactional message (en)	The amount in box [CAL12] exceeds Blind Person's allowance for the year. Please check.

## element: SurplusMarriedCouplesAllowance

XML

SurplusMarriedCouplesAllowance 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA110/SurplusAllowances/SurplusMarriedCouplesAllowance
cardinality	0..1
description	Married couple's surplus allowance
id	[CAL13]

### validation rule:

error code: 8236	description: [CAL13] must not exceed [£7,915] for the year.
transactional message (en)	The amount in box [CAL13] exceeds [£7,915] for the year. Please check.



path	/MTR/SA110/AdjustmentsToTaxDue
cardinality	0..1
description	Adjustments to tax due
id	[CAL14–16]

IncreaseInTaxFromAdjustmentToEarlierYears 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA110/AdjustmentsToTaxDue/IncreaseInTaxFromAdjustmentToEarlierYears
cardinality	0..1
description	Tax due calculated by reference to earlier years
id	[CAL14]

## validation rule:

error code: 6277	description: If there is an entry in box [CAL14], box [AOI14] or [LUN28] or [FSE71] or [FSE72] or [FPS11] or [SPS11] must be present
transactional message (en)	There is an entry in box [CAL14]. Please complete [AOI14] or [LUN28] or [FSE71] or [FSE72] or [FPS11] or [SPS11].

DecreaseInTaxFromAdjustmentToEarlierYears 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA110/AdjustmentsToTaxDue/DecreaseInTaxFromAdjustmentToEarlierYears
cardinality	0..1
description	Reduction in tax due calculated by reference to earlier years.
id	[CAL15]

## validation rule:

error code: 6597	description: If there is an entry in box [CAL15] there must be an entry in at least one of boxes [FSE79], [SSE34],[LUN57], [FPS23], [SPS23], [CGT11] or [CGT14] or a positive entry in box [FSE72] or [FPS11] [SPS11]
transactional message (en)	There is an amount in box [CAL15], there must be an entry in at least one of boxes [FSE79], [SSE34],[LUN57], [FPS23], [SPS23], [CGT11] or [CGT14] or a positive entry in box [FSE72] or [FPS11] [SPS11]. Please check.

NextYearsRepaymentClaimedNow 0..1  
MTR\_SAnonNegativeNonZeroMonetaryType

base	MTR_SAnonNegativeNonZeroMonetaryType
path	/MTR/SA110/AdjustmentsToTaxDue/NextYearsRepaymentClaimedNow
cardinality	0..1
description	Overpaid tax for following year
id	[CAL16]

element: **AnyOtherInformationSpace**

XML

AnyOtherInformationSpace 0..1  
MTR\_SAnonEmptyStringType

base	MTR_SAnonEmptyStringType
path	/MTR/SA110/AnyOtherInformationSpace
cardinality	0..1
description	Additional information
minLength	1
maxLength	20480
id	[CAL17]

element: **WelshReturn**

XML

WelshReturn 0..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/WelshReturn
cardinality	0..1
description	To determine that the Welsh version of the Portal application has been used for the submission
id	[Welsh return flag]

element: **TaxpayerName**

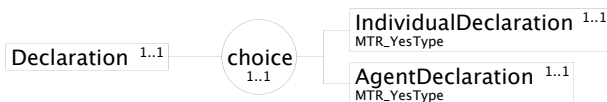
XML

TaxpayerName 0..1  
MTR\_SAstringType

base	MTR_SAstringType
path	/MTR/TaxpayerName
cardinality	0..1
description	Taxpayer name as used for the SA Tracking Tool
maxLength	56
id	[Taxpayer name]

element: **Declaration**

XML



path	/MTR/Declaration
cardinality	1..1
description	declaration signature
id	[FIN22-group]

choice:

XML



path	/MTR/Declaration
------	------------------

cardinality	1..1
-------------	------

## element: IndividualDeclaration

XML

IndividualDeclaration 1..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/Declaration/IndividualDeclaration
cardinality	1..1
description	declaration signature
id	[FIN22]

## element: AgentDeclaration

XML

AgentDeclaration 1..1  
MTR\_YesType

base	MTR_YesType
path	/MTR/Declaration/AgentDeclaration
cardinality	1..1
description	declaration signature
id	[FIN22]

## element: AttachedFiles

XML

AttachedFiles 0..1 — Attachment 1..∞  
xsd:base64Binary  
FileFormat +  
Filename +  
Size ?  
Description ?

path	/MTR/AttachedFiles
cardinality	0..1
id	[Attached files]

## element: Attachment

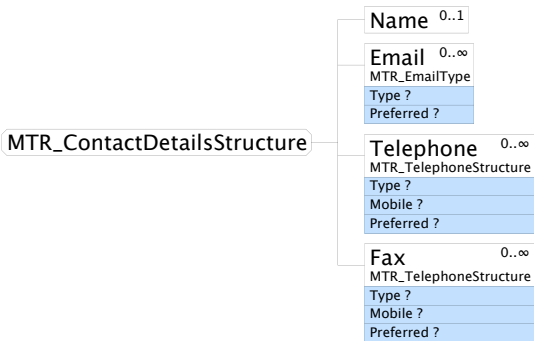
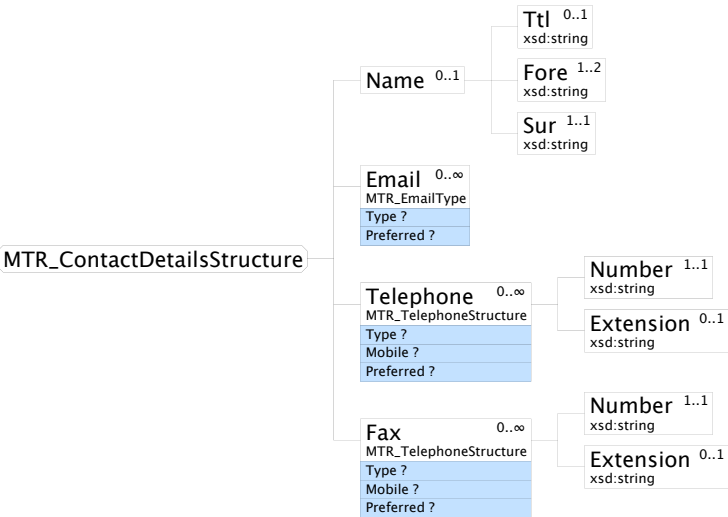
XML

Attachment 1..∞  
xsd:base64Binary  
FileFormat +  
Filename +  
Size ?  
Description ?

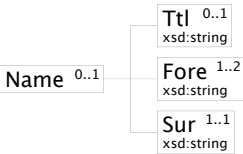
base	xsd:base64Binary
path	/MTR/AttachedFiles/Attachment
cardinality	1..∞







path	[MTR_ContactDetailsStructure]
------	-------------------------------



path	[MTR_ContactDetailsStructure]/Name
cardinality	0..1
description	Standard structure for a person's name including title (type 19), 2 fornames (type 16 and 17) and surname (type 15)



base	xsd:string
path	[MTR_ContactDetailsStructure]/Name/Ttl
cardinality	0..1
description	Person's Title of 1 to 4 characters
example	Dr
minLength	1
maxLength	4

pattern	[A-Za-z][A-Za-z'\-]*
---------	----------------------

## element: Fore

XML

Fore 1..2  
xsd:string

base	xsd:string
path	[MTR_ContactDetailsStructure]/Name/Fore
cardinality	1..2
description	Forename for a person
example	James
minLength	1
maxLength	35
pattern	[A-Za-z][A-Za-z'\-]*

## element: Sur

XML

Sur 1..1  
xsd:string

base	xsd:string
path	[MTR_ContactDetailsStructure]/Name/Sur
cardinality	1..1
description	Surname for a person
example	Bacon
minLength	1
maxLength	35
pattern	[A-Za-z0-9 ,\.\(\)/&\-']+

## element: Email

XML

Email 0..∞  
MTR\_EmailType  
Type ?  
Preferred ?

base	MTR_EmailType
path	[MTR_ContactDetailsStructure]/Email
cardinality	0..∞
description	Standard IR structure for email address
example	sample@EmailStructure.com

## attribute: Type

XML

base	MTR_WorkHomeType
path	[MTR_ContactDetailsStructure]/Email/@Type
cardinality	0..1
description	Whether this email is work or home
example	work

## attribute: Preferred

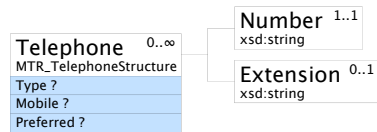
XML

base	MTR_YesNoType
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path	[MTR_ContactDetailsStructure]/Email/@Preferred
cardinality	0..1
description	Whether this is the preferred email address
example	yes

## element: Telephone

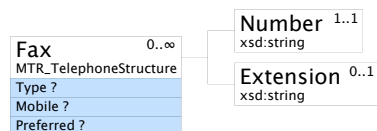
XML



base	<a href="#">MTR_TelephoneStructure</a>
path	[MTR_ContactDetailsStructure]/Telephone
cardinality	0..∞

## element: Fax

XML



base	<a href="#">MTR_TelephoneStructure</a>
path	[MTR_ContactDetailsStructure]/Fax
cardinality	0..∞

MTR\_EmailType  
xsd:string

base	xsd:string
path	[MTR_EmailType]
description	Simple type for email address
example	person@example.com
minLength	3
maxLength	254
pattern	[^@'<>"]+@[^@'<>"]+

MTR\_IRdecimalType

xsd:decimal

base	xsd:decimal
path	[MTR_IRdecimalType]
description	Standard decimal type
example	13.12
pattern	-?([1-9][0-9]*) 0)\.[0-9]{2}

MTR\_IRheaderStringType

xsd:string

base	xsd:string
path	[MTR_IRheaderStringType]
example	19 Kings Meadow
pattern	[A-Za-z0-9 &'\\(\)\^*;\-\.\/]*

MTR\_ISOcurrencyType

xsd:string

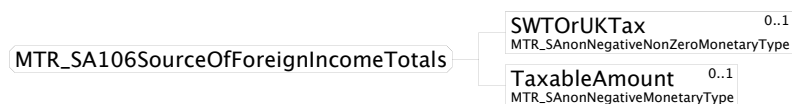
base	xsd:string
path	[MTR_ISOcurrencyType]
example	EUR

enumerated values:

EUR	Euro
GBP	Sterling

## MTR\_SA106SourceOfForeignIncomeTotals XML

### type: MTR\_SA106SourceOfForeignIncomeTotals XML



path	[MTR_SA106SourceOfForeignIncomeTotals]
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### element: SWTOUKTax XML



base	<a href="#">MTR_SAnonNegativeNonZeroMonetaryType</a>
path	[MTR_SA106SourceOfForeignIncomeTotals]/SWTOUKTax
cardinality	0..1
id	[Total special withholding tax or UK tax on foreign interest and other savings]

#### validation rule:

error code: 6701	description: Total of all iterations of box SpecialWithholdingTax
transactional message (en)	Must equal the sum of all occurrences of box 'SpecialWithholdingTax'.

### element: TaxableAmount XML



base	<a href="#">MTR_SAnonNegativeMonetaryType</a>
path	[MTR_SA106SourceOfForeignIncomeTotals]/TaxableAmount
cardinality	0..1
id	[Total taxable amount on foreign interest and other savings]

#### validation rule:

error code: 6702	description: Total of all iterations of box TaxableAmountOnInterestAndOtherSavings
transactional message (en)	Must equal the sum of all occurrences of box 'TaxableAmountOnInterestAndOtherSavings'.



MTR\_SA28charStringType

MTR\_SAstringType

base	<a href="#">MTR_SAstringType</a>
path	[MTR_SA28charStringType]
minLength	1
maxLength	28

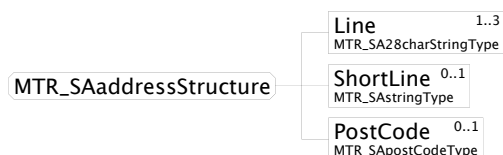
MTR\_SAMTRdateType

xsd:date

base	xsd:date
path	[MTR_SAMTRdateType]
description	SA MTR date
minInclusive	1851-01-01
maxInclusive	2040-01-01

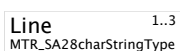
## MTR\_SAaddressStructure XML

### type: MTR\_SAaddressStructure XML



path	[MTR_SAaddressStructure]
documentation	Included since the HMRC core InternationalAddressStructure does not provide the correct format.

### element: Line XML



base	<a href="#">MTR_SA28charStringType</a>
path	[MTR_SAaddressStructure]/Line
cardinality	1..3
id	[SA-ADDRESS-LINE]

### element: ShortLine XML



base	<a href="#">MTR_SAstringType</a>
path	[MTR_SAaddressStructure]/ShortLine
cardinality	0..1
minLength	1
maxLength	18
id	[SA-ADDRESS-SHORT-LINE]

### element: PostCode XML



base	<a href="#">MTR_SApostCodeType</a>
path	[MTR_SAaddressStructure]/PostCode
cardinality	0..1
id	[SA-ADDRESS-POST-CODE]

MTR\_SAbuildingSocietyReferenceType

xsd:string

base	xsd:string
path	[MTR_SAbuildingSocietyReferenceType]
example	SMITH123
pattern	[A-Z0-9\-/]{1,18}

MTR\_SAcountryCodeType  
xsd:string

base	xsd:string
path	[MTR_SAcountryCodeType]
example	AAA
pattern	[A-Z]{3}

MTR\_SAfilenameType

MTR\_SAstringType

base	MTR_SAstringType
path	[MTR_SAfilenameType]
example	test.pdf
pattern	[^£\$#~ €/\\\:."<>]+

MTR\_SAmonetaryType

MTR\_IRdecimalType

base	MTR_IRdecimalType
path	[MTR_SAmonetaryType]
minExclusive	-10000000000.00
maxExclusive	10000000000.00

MTR\_SAnonEmptyStringType

MTR\_SAstringType

base	<a href="#">MTR_SAstringType</a>
path	[MTR_SAnonEmptyStringType]
example	SA String 1
pattern	.*[^\s]+.*



MTR\_SAnonNegativeMonetaryType

MTR\_IRdecimalType

base	MTR_IRdecimalType
path	[MTR_SAnonNegativeMonetaryType]
minInclusive	0.00
maxExclusive	10000000000.00

MTR\_SAnonNegativeNonZeroMonetaryType

MTR\_IRdecimalType

base	MTR_IRdecimalType
path	[MTR_SAnonNegativeNonZeroMonetaryType]
minExclusive	0.00
maxExclusive	100000000000.00

MTR\_SAnonZeroMonetaryType

MTR\_SAmonetaryType

base	<a href="#">MTR_SAmonetaryType</a>
path	[MTR_SAnonZeroMonetaryType]
pattern	-?[0-9.]*[1-9]+[0-9.]*

MTR\_SApostCodeType

MTR\_SAstringType

base	MTR_SAstringType
path	[MTR_SApostCodeType]
example	AA1 1AA
maxLength	8

MTR\_SAstringType

xsd:string

base	xsd:string
path	[MTR_SAstringType]
example	SA String 1
pattern	[A-Za-z0-9 &'\"\\ \*,\-\.\/@£]*

MTR\_SAtaxYearType

XML

type: MTR\_SAtaxYearType

XML

MTR\_SAtaxYearType

xsd:string

base	xsd:string
path	[MTR_SAtaxYearType]
example	2009-10
pattern	[0-9]{4}-[0-9]{2}

MTR\_SAtelephoneNumberType

xsd:string

base	xsd:string
path	[MTR_SAtelephoneNumberType]
example	01234 567890
pattern	[0-9 ]{1,20}

## MTR\_TelephoneStructure XML

### type: MTR\_TelephoneStructure XML



path	[MTR_TelephoneStructure]
description	Standard telephone structure

### attribute: Type XML

base	<a href="#">MTR_WorkHomeType</a>
path	[MTR_TelephoneStructure]/@Type
cardinality	0..1

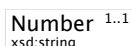
### attribute: Mobile XML

base	<a href="#">MTR_YesNoType</a>
path	[MTR_TelephoneStructure]/@Mobile
cardinality	0..1

### attribute: Preferred XML

base	<a href="#">MTR_YesNoType</a>
path	[MTR_TelephoneStructure]/@Preferred
cardinality	0..1

### element: Number XML



base	xsd:string
path	[MTR_TelephoneStructure]/Number
cardinality	1..1
description	Standard phone number type
example	01865 203192
minLength	1
maxLength	35
pattern	[0-9\(\)\-\s]{1,35}

### element: Extension XML



base	xsd:string
path	[MTR_TelephoneStructure]/Extension
cardinality	0..1
description	Standard phone extension type



example	6969
minLength	1
maxLength	6
pattern	[0-9]{1,6}

MTR\_UTRtype

xsd:string

base	xsd:string
path	[MTR_UTRtype]
example	1234567890
length	10
pattern	[0-9]{10}

MTR\_WorkHomeType

xsd:string

base	xsd:string
path	[MTR_WorkHomeType]
description	"work" or "home": whether the associated item is at an individual's workplace or home
example	work

enumerated values:

home
work

MTR\_YesNoType

xsd:string

base	xsd:string
path	[MTR_YesNoType]
description	"yes" or "no"
example	yes

enumerated values:

no
yes

MTR\_YesType

xsd:string

base	xsd:string
path	[MTR_YesType]
description	"yes"
example	yes

enumerated values:

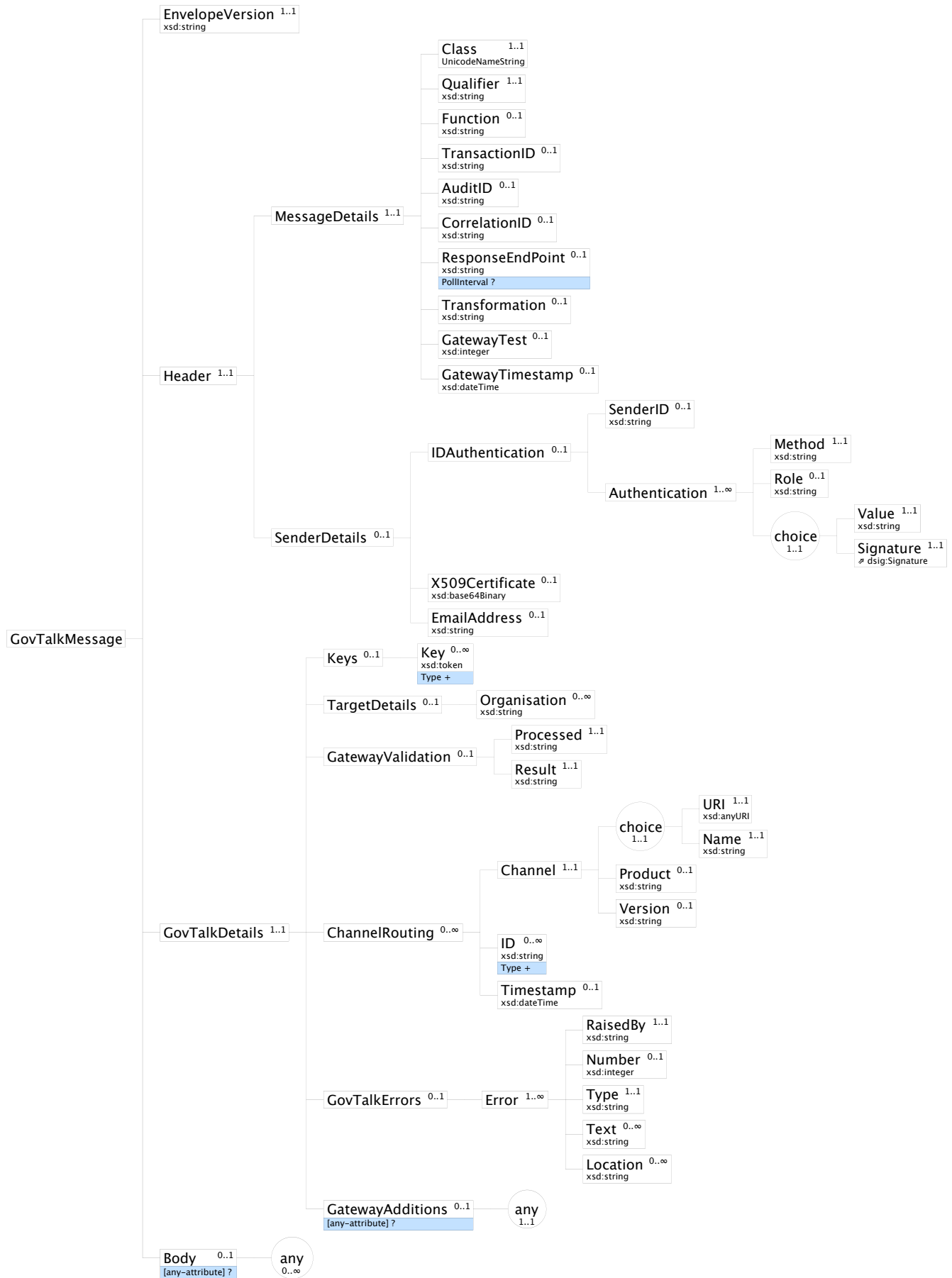
yes
-----

## schema: GovTalk-Envelope

URI	<a href="http://www.govtalk.gov.uk/CM/envelope">http://www.govtalk.gov.uk/CM/envelope</a>
Schema location	envelope-v2-0-HMRC.xsd
documentation	This schema is used as the envelope for all GovTalk messages. It is described in detail in a separate document on the GovTalk web site.
gtKeywords	GovTalk, header, envelope
version	2.0-HMRC
Title	GovTalk-Envelope schema
Subject.Category	Economics, Finance and Tax
Type	message
Date.Modified	2013-09-27

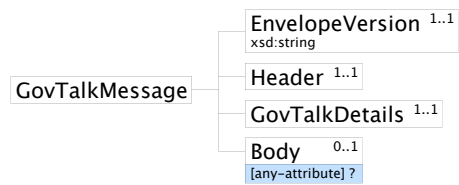
### schema contents:

element	<a href="#">GovTalkMessage</a>
type	<a href="#">UnicodeNameString</a>



## element: GovTalkMessage

XML



path	/GovTalkMessage
------	-----------------

## element: EnvelopeVersion

XML



base	xsd:string
path	/GovTalkMessage/EnvelopeVersion
cardinality	1..1
example	2.0

## element: Header

XML



path	/GovTalkMessage/Header
cardinality	1..1

## element: MessageDetails

XML



path	/GovTalkMessage/Header/MessageDetails
cardinality	1..1

## element: Class

XML



base	UnicodeNameString
path	/GovTalkMessage/Header/MessageDetails/Class



cardinality	1..1
description	Identifier to allow gateway to determine target department, queue and validation needed.
example	HMRC-SAMPLE-CLASS
minLength	4
maxLength	32
id	[Message class in GovTalk Header]

## element: Qualifier

XML

Qualifier 1..1  
xsd:string

base	xsd:string
path	/GovTalkMessage/Header/MessageDetails/Qualifier
cardinality	1..1
description	eGIF Class qualifier
example	request

### enumerated values:

request
acknowledgement
response
poll
error

## element: Function

XML

Function 0..1  
xsd:string

base	xsd:string
path	/GovTalkMessage/Header/MessageDetails/Function
cardinality	0..1
description	Function of message
example	submit

### enumerated values:

list
read
delete
add
submit

## element: TransactionID

XML

TransactionID 0..1  
xsd:string

base	xsd:string
path	/GovTalkMessage/Header/MessageDetails/TransactionID
cardinality	0..1
description	GUID for tracking purposes
example	AA11
minLength	0

maxLength	32
pattern	[0-9A-F]{0,32}

#### element: AuditID

XML

AuditID 0..1  
xsd:string

base	xsd:string
path	/GovTalkMessage/Header/MessageDetails/AuditID
cardinality	0..1
description	A binary value for audit purposes
example	AA11
minLength	0
maxLength	32
pattern	[A-F0-9]{0,32}

#### element: CorrelationID

XML

CorrelationID 0..1  
xsd:string

base	xsd:string
path	/GovTalkMessage/Header/MessageDetails/CorrelationID
cardinality	0..1
description	Globally unique identifier that is used to link a message to its response
minLength	0
maxLength	32
pattern	[0-9A-F]{0,32}

#### element: ResponseEndPoint

XML

ResponseEndPoint 0..1  
xsd:string  
PollInterval ?

base	xsd:string
path	/GovTalkMessage/Header/MessageDetails/ResponseEndPoint
cardinality	0..1
description	The end point of the response.
example	endPoint

#### attribute: PollInterval

XML

base	xsd:integer
path	/GovTalkMessage/Header/MessageDetails/ResponseEndPoint/@PollInterval
cardinality	0..1
description	The poll interval
example	1
defaultValue	2

#### element: Transformation

XML

Transformation 0..1  
xsd:string

base	xsd:string
path	/GovTalkMessage/Header/MessageDetails/Transformation
cardinality	0..1
description	A description of the format of response expected
example	XML

enumerated values:

XML
HTML
text

## element: GatewayTest XML

GatewayTest 0..1  
xsd:integer

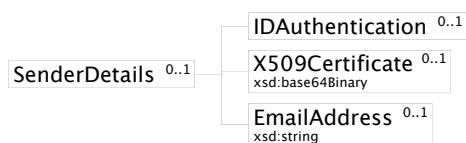
base	xsd:integer
path	/GovTalkMessage/Header/MessageDetails/GatewayTest
cardinality	0..1
description	Test indicator
example	1

## element: GatewayTimestamp XML

GatewayTimestamp 0..1  
xsd:dateTime

base	xsd:dateTime
path	/GovTalkMessage/Header/MessageDetails/GatewayTimestamp
cardinality	0..1
description	Timestamp applied by the gateway
example	1978-10-19T00:00:00

## element: SenderDetails XML



path	/GovTalkMessage/Header/SenderDetails
cardinality	0..1

## element: IDAuthentication XML



path	/GovTalkMessage/Header/SenderDetails/IDAuthentication
cardinality	0..1

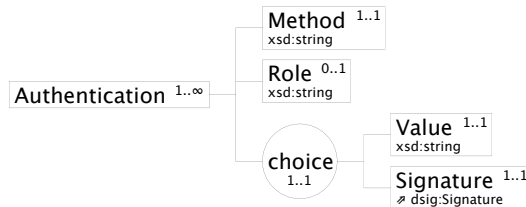
## element: SenderID XML

SenderID 0..1  
xsd:string

base	xsd:string
path	/GovTalkMessage/Header/SenderDetails/IDAuthentication/SenderID
cardinality	0..1
description	Sender's identification
example	Sender001

## element: Authentication

XML



path	/GovTalkMessage/Header/SenderDetails/IDAuthentication/Authentication
cardinality	1..∞

## element: Method

XML



base	xsd:string
path	/GovTalkMessage/Header/SenderDetails/IDAuthentication/Authentication/Method
cardinality	1..1
description	The algorithm or method used to create the authentication value
example	clear

### enumerated values:

clear
MD5
W3Csigned

## element: Role

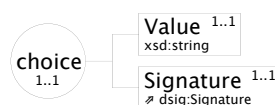
XML



base	xsd:string
path	/GovTalkMessage/Header/SenderDetails/IDAuthentication/Authentication/Role
cardinality	0..1
description	Role for the authentication
example	Authenticate/Validate

## choice:

XML



path	/GovTalkMessage/Header/SenderDetails/IDAuthentication/Authentication
cardinality	1..1

element: **Value**

XML

Value 1..1  
xsd:string

base	xsd:string
path	/GovTalkMessage/Header/SenderDetails/IDAuthentication/Authentication/Value
cardinality	1..1
description	Base64 encoded signature value
example	AAAA

element: **Signature**

XML

Signature 1..1  
dsig:Signature

ref	{http://www.w3.org/2000/09/xmldsig#}Signature
path	/GovTalkMessage/Header/SenderDetails/IDAuthentication/Authentication/Signature
cardinality	1..1

element: **X509Certificate**

XML

X509Certificate 0..1  
xsd:base64Binary

base	xsd:base64Binary
path	/GovTalkMessage/Header/SenderDetails/X509Certificate
cardinality	0..1
description	A digital signature to authenticate the sender
example	AAAA

element: **EmailAddress**

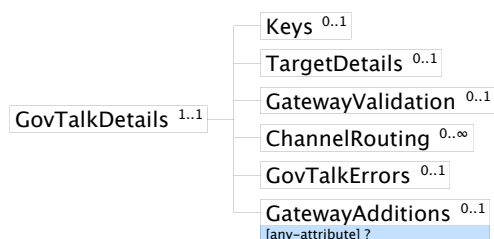
XML

EmailAddress 0..1  
xsd:string

base	xsd:string
path	/GovTalkMessage/Header/SenderDetails/EmailAddress
cardinality	0..1
description	Sender's email address
example	a@a.com
minLength	3
maxLength	129
pattern	[A-Za-z0-9\.\-_{1,64}@[A-Za-z0-9\.\-_{1,64}

element: **GovTalkDetails**

XML

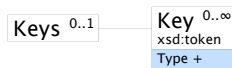


path	/GovTalkMessage/GovTalkDetails
------	--------------------------------

cardinality	1..1
-------------	------

## element: Keys

XML



path	/GovTalkMessage/GovTalkDetails/Keys
cardinality	0..1

## element: Key

XML



base	xsd:token
path	/GovTalkMessage/GovTalkDetails/Keys/Key
cardinality	0..∞
description	Indicates general information that can be attached by the sender
example	SenderKey
id	[Key within GovTalkDetails]

## attribute: Type

XML

base	<a href="#">UnicodeNameString</a>
path	/GovTalkMessage/GovTalkDetails/Keys/Key/@Type
cardinality	1..1
description	Type of Key
example	primary

## element: TargetDetails

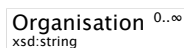
XML



path	/GovTalkMessage/GovTalkDetails/TargetDetails
cardinality	0..1

## element: Organisation

XML



base	xsd:string
path	/GovTalkMessage/GovTalkDetails/TargetDetails/Organisation
cardinality	0..∞
description	The organisation or department to which the message is being sent.
example	CoreFiling Ltd.
minLength	1
maxLength	64



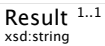
path	/GovTalkMessage/GovTalkDetails/GatewayValidation
cardinality	0..1



base	xsd:string
path	/GovTalkMessage/GovTalkDetails/GatewayValidation/Processed
cardinality	1..1
description	Indicates that gateway validation has been completed
example	yes

enumerated values:

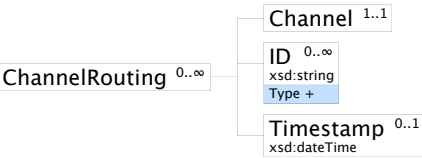
no
yes



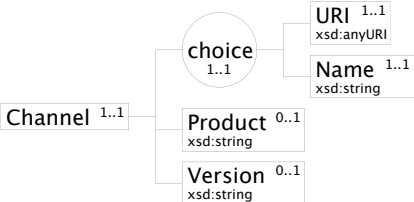
base	xsd:string
path	/GovTalkMessage/GovTalkDetails/GatewayValidation/Result
cardinality	1..1
description	Result of gateway validation
example	pass

enumerated values:

pass
fail

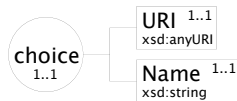


path	/GovTalkMessage/GovTalkDetails/ChannelRouting
cardinality	0..∞



path	/GovTalkMessage/GovTalkDetails/ChannelRouting/Channel
cardinality	1..1

## choice: XML



path	/GovTalkMessage/GovTalkDetails/ChannelRouting/Channel
cardinality	1..1

## element: URI XML



base	xsd:anyURI
path	/GovTalkMessage/GovTalkDetails/ChannelRouting/Channel/URI
cardinality	1..1
description	URI used to identify route to gateway
example	http://www.corefiling.com/9876

## element: Name XML



base	xsd:string
path	/GovTalkMessage/GovTalkDetails/ChannelRouting/Channel/Name
cardinality	1..1
description	Channel's Name used to identify route to gateway
example	pass

## element: Product XML



base	xsd:string
path	/GovTalkMessage/GovTalkDetails/ChannelRouting/Channel/Product
cardinality	0..1
description	Software product used for processing
example	RIM

## element: Version XML



base	xsd:string
path	/GovTalkMessage/GovTalkDetails/ChannelRouting/Channel/Version
cardinality	0..1
description	Version of product used for processing
example	2.02



## element: ID

XML

ID 0..∞  
xsd:string  
Type +

base	xsd:string
path	/GovTalkMessage/GovTalkDetails/ChannelRouting/ID
cardinality	0..∞
description	Message ID to be provided by processing system
example	Channel 1

## attribute: Type

XML

base	xsd:string
path	/GovTalkMessage/GovTalkDetails/ChannelRouting/ID/@Type
cardinality	1..1
description	ID type
example	main

## element: Timestamp

XML

Timestamp 0..1  
xsd:dateTime

base	xsd:dateTime
path	/GovTalkMessage/GovTalkDetails/ChannelRouting/Timestamp
cardinality	0..1
description	Processing system's timestamp
example	1978-10-19T00:00:00

## element: GovTalkErrors

XML

GovTalkErrors 0..1 — Error 1..∞

path	/GovTalkMessage/GovTalkDetails/GovTalkErrors
cardinality	0..1

## element: Error

XML

Error 1..∞

- RaisedBy 1..1  
xsd:string
- Number 0..1  
xsd:integer
- Type 1..1  
xsd:string
- Text 0..∞  
xsd:string
- Location 0..∞  
xsd:string

path	/GovTalkMessage/GovTalkDetails/GovTalkErrors/Error
cardinality	1..∞

## element: RaisedBy

XML

RaisedBy 1..1  
xsd:string

base	xsd:string
path	/GovTalkMessage/GovTalkDetails/GovTalkErrors/Error/RaisedBy
cardinality	1..1
description	identifies the system which raised the error
example	Gateway

## element: Number

XML

Number<sup>0..1</sup>  
xsd:integer

base	xsd:integer
path	/GovTalkMessage/GovTalkDetails/GovTalkErrors/Error/Number
cardinality	0..1
description	specifies the error number
example	1

## element: Type

XML

Type<sup>1..1</sup>  
xsd:string

base	xsd:string
path	/GovTalkMessage/GovTalkDetails/GovTalkErrors/Error/Type
cardinality	1..1
description	Specifies the class of the error
example	fatal

### enumerated values:

fatal
recoverable
business
warning

## element: Text

XML

Text<sup>0..∞</sup>  
xsd:string

base	xsd:string
path	/GovTalkMessage/GovTalkDetails/GovTalkErrors/Error/Text
cardinality	0..∞
description	Specifies the error message in text
example	Example error message. Fatal Error.

## element: Location

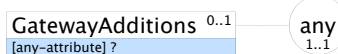
XML

Location<sup>0..∞</sup>  
xsd:string

base	xsd:string
path	/GovTalkMessage/GovTalkDetails/GovTalkErrors/Error/Location
cardinality	0..∞
description	Specifies the location in the XML document that the error has occurred
example	/hd:GovTalkMessage[1]/hd:Body[1]/mov:IRenvelope[1]

## element: GatewayAdditions

XML



path	/GovTalkMessage/GovTalkDetails/GatewayAdditions
cardinality	0..1
description	Local additions to the gateway.

## anyAttribute:

XML

path	/GovTalkMessage/GovTalkDetails/GatewayAdditions
cardinality	0..∞
namespace	This element can contain any attribute not from the "http://www.govtalk.gov.uk/CM/envelope" namespace
processing	lax

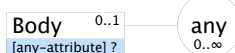
## any:

XML

path	/GovTalkMessage/GovTalkDetails/GatewayAdditions
cardinality	1..1
namespace	This element can contain any element not from the "http://www.govtalk.gov.uk/CM/envelope" namespace
processing	lax

## element: Body

XML



path	/GovTalkMessage/Body
cardinality	0..1

## anyAttribute:

XML

path	/GovTalkMessage/Body
cardinality	0..∞
namespace	This element can contain any attribute
processing	strict

## any:

XML

path	/GovTalkMessage/Body
cardinality	0..∞
namespace	This element can contain any element
processing	lax

UnicodeNameString

xsd:string

base	xsd:string
path	[UnicodeNameString]
example	{Greek}
pattern	[\p{L}\p{Nd}_\-\(\)\{\}]*

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6048: total business assets should be present if [FSE83] or [FSE84] or [FSE85] or [FSE86] or [FSE87] or [FSE88] or [FSE89]	115
6049: [MOR35] should equal ( [MOR33] plus [MOR34] minus [MOR32] )	113
6050: tax taken of other income is valid if and only if this does not exceed [MOR36]	114
6051: taxable income minus expenses is valid if and only if this equals ( ( [MOR20] plus [MOR36] ) minus ( [MOR26] plus [MOR35] ) )	114
6052: [MOR39] should equal ( The sum of [MOR3], [MOR9], [MOR11], and [MOR37] )	114
6053: If entry in any of [FSE17],[FSE18],[FSE19],[FSE20],[FSE21],[FSE22],[FSE23],[FSE24],[FSE25],[FSE26],[FSE27],[FSE28],[FSE29] or [FSE30] total of all boxes must = [FSE31]	124
6055: The sum of [FSE15] + [FSE16] minus [FSE31] must equal [FSE47]/[FSE48]	128
6056: [FSE57] should equal ( The sum of [FSE49], [FSE51], [FSE50], [FSE52], [FSE53], [FSE54], [FSE55], and [FSE56] )	131
6057:	115
net business assets should be present if [FSE90] or [FSE91] or [FSE92] or [FSE93]	

6058:	115
capital account balance at end should be present if [FSE95] or [FSE96] or [FSE97] or [FSE98]	
6059:	133
additions to net profit/deductions from net loss is valid if and only if this equals ( The sum of [FSE46], [FSE58], [FSE59], and [FSE60] )	
6061: If date accounting period ends is present the following should be true: [FSE8]	118
6062: [FSE49] should not exceed [£375,000]	129
6063: total allowable expenses should be present if [SSE11] or [SSE12] or [SSE13] or [SSE14] or [SSE15] or [SSE16] or [SSE17] or [SSE18] or [SSE19]	144
6064: If [MCA1] present then at least one of [MCA2], [MCA5] or [YPD1] must be present with a date before 6th April 1935	88
6065: [FSE63] should equal ( [FSE57] plus [FSE62] )	133
6066: Net profit should be present if ( ( [SSE9] plus [SSE10] ) minus [SSE20] ) is non-zero	144
6067:	144
net business profit for tax should be present if ( ( The sum of [SSE21]/[SSE22], [SSE26], and [SSE27] ) minus ( The sum of [SSE23], [SSE24], and [SSE25] ) ) exceeds 0	
6068: total taxable business profits should be present if ( ( [SSE28] plus [SSE30] ) minus [SSE29] ) exceeds 0	144
6069: Loss for the year should be present if ( ( The sum of [SSE23], [SSE24], and [SSE25] ) minus ( The sum of [SSE21]/[SSE22], [SSE26], and [SSE27] ) ) exceeds 0	144
6070: [SSE23] must not exceed [£375,000]	151
6071: total UK interest and tax taken off should be present if [LUN1] or [LUN2] or [LUN3] or [LUN4]	156
6073: non UK dividends – amount should be present if [LUN19]	156
6074: total non-UK income should be present if [LUN12] or [LUN13] or [LUN14] or [LUN15] or [LUN16] or [LUN17]	156
6076: total Lloyd's income should be present if [LUN5] or [LUN11] or [LUN18] or [LUN26]	156
6077: total losses and expenses should be present if ( The sum of [LUN29], [LUN30], [LUN31], [LUN32], [LUN33], [LUN34], [LUN35], [LUN36], [LUN37], [LUN38], and [LUN39] ) exceeds 0	156
6078: profit amount should be present if ( [LUN27] minus [LUN40] ) exceeds 0	156
6079: loss amount should be present if ( [LUN40] minus [LUN27] ) exceeds 0	156
6080: foreign tax on personal fund income should be present if [LUN13] or [LUN16]	156
6081: loss amount should be present if [LUN42]	156
6083: loss for the year should be present if [LUN53] or [LUN54]	156
6084: losses used against profits of year should be present if [LUN51]	156
6085: unused loss from the year should be present if [LUN58]	156
6087: [LUN49] should equal [LUN41]	171
6088: date basis period began should be present if [FPS7]	177
6089: date basis period ended should be present if [FPS6]	177
6090: taxable profits after losses should be present if [FPS16] or [FPS17]	177
6091: total taxable business profits should be present if [FPS18] or [FPS19]	177
6092: adjusted UK savings income should be present if [FPS28] or [FPS29]	177
6093: adjusted foreign savings income should be present if [FPS31] or [FPS32] or [FPS33]	177
6094: total untaxed savings income should be present if [FPS30] or [FPS34]	177
6097: taxable income after adjustment and foreign tax should be present if ( ( [FPS52] plus [FPS53] ) minus [FPS54] ) exceeds 0	177
6100: total untaxed income share should be present if ( [FPS64] minus [FPS65] ) exceeds 0	177
6101: taxed income taxable at 10% should be present if ( [FPS68] minus [FPS69] ) exceeds 0	177
6102: If present must be before 6 April 1935.	89
6103: taxed income taxable at 20% should be present if ( [FPS71] minus [FPS72] ) exceeds 0	177
6104:	177
share of total taxed and untaxed income should be present if ( ( The sum of [FPS20], [FPS67], and [FPS74] ) minus [FPS75] ) exceeds 0	
6105: share of total tax taken off should be present if [FPS77] or [FPS78] or [FPS79] or [FPS80]	177
6106: If both [FPS3] and [FPS4] present then [FPS4] must be >= [FPS3]	180
6108: [FPS22] should not exceed [FPS21]	185
6109: taxable profits after losses should be present if ( [SPS16] minus [SPS17] ) exceeds 0	204
6110: total taxable business profits should be present if [SPS18] or [SPS19]	204
6111: The sum of [FSE47]/[FSE48] + [FSE61] – [FSE63] must equal [FSE64 / FSE65].	133
6112: If both [SPS3] and [SPS4] present then [SPS4] must be same as or later than [SPS3]	206
6113: If [SPS7] present then [SPS6] must be present	208
6115: [FSE76] should equal [FSE73] minus [FSE74] plus [FSE75]	136
6116: [SPS22] should not exceed [SPS21]	211

6117: [PRO13] is mandatory if the sum of ([PRO5] + [PRO10] + [PRO11]) minus the sum of ([PRO6] + [PRO7] + [PRO8] + [PRO9] + [PRO12]) is more than zero.	217
6119: taxable profit for the year should be present if ( [PRO38] minus [PRO39] ) exceeds 0	215
6122: [PRO32] should not exceed [£375,000]	224
6123: [PRO36] must not exceed (10% of [PRO20]) with a tolerance of £1	225
6124: net profit or loss should be present if [FOR14] or [FOR16] or [FOR17]	227
6125: adjusted profit or loss for the year should be present if [FOR18] or [FOR19] or [FOR20] or [FOR21] or [FOR22] or [FOR23]	227
6127: total taxable profit should be present if ( [FOR25] minus [FOR26] ) exceeds 0	227
6128: total foreign tax taken off should be present if [FOR30C]	227
6129: [REL6] should not exceed [REL5]	64
6130: total Special Withholding Tax should be present if [FOR30D]	227
6131: total business assets is valid if and only if this equals ( The sum of [FSE83], [FSE84], [FSE85], [FSE86], [FSE87], [FSE88], and [FSE89] )	140
6133: [FOR4F] must be present if [FOR4B] is present	229
6134: [FOR3] must be present if [FOR4D] is present	229
6135: If number of years since policy made is present the following should be true: [FOR43]	250
6136: [FOR45] should be less than [FOR43]	251
6137: [FOR4] must be present if [FOR4F] is present	230
6138: If [FOR6E] is Y, [FOR6F] must = [FOR6B] otherwise [FOR6F] must = [FOR6B] minus [FOR6C]	231
6139: [FOR6F] must be present if [FOR6B] is present	231
6140: [PRO10] should not exceed ( The sum of [PRO6], [PRO7], [PRO8], and [PRO9] )	218
6141: [FOR6C] should not exceed [FOR6B]	231
6142: [FSE94] should equal ( [FSE90] minus ( The sum of [FSE91], [FSE92], and [FSE93] ) )	141
6143: If [FOR1] is not 'yes', then [FOR6D] should not exceed [FOR6B]	232
6144: [FOR5] must be present if [FOR6D] is present	232
6145: [FOR6] must be present if [FOR6F] is present	232
6146: [FSE99] should equal ( ( The sum of [FSE95], [FSE96], and [FSE97] ) minus [FSE98] )	142
6147: If present must be the same as or later than [SSE5]	146
6149: [FOR7] must not exceed [FOR6]	233
6150: [FOR9F] must be present if [FOR9B] is present	234
6151: [FOR9C] should not exceed [FOR9B]	234
6152: If [FOR1] is not 'yes', then [FOR9D] should not exceed [FOR9B]	234
6153: [FOR8] must be present if [FOR9D] is present	234
6154: [FOR9] must be present if [FOR9F] is present	235
6155: If [FOR11E] is Y, [FOR11F (psuedo)] must = [FOR11B] otherwise [FOR11F (psuedo)] must = [FOR11B] minus [FOR11C]	235
6156: [FOR11F (psuedo)] must be present if [FOR11B] is present	236
6157: [FOR11C] should not exceed [FOR11B]	236
6158: If [CAL3] present including an entry of zero, then [SLR1] must be present	281
6159: If [FOR1] is not 'yes', then [FOR11D (pseudo)] should not exceed [FOR11B]	236
6160: [FOR10] must be present if [FOR11D (pseudo)] is present	236
6161: [FOR11] must be present if [FOR11F (psuedo)] is present	237
6162: If [FOR13E] is Y, [FOR13F (psuedo)] must = [FOR13B] otherwise [FOR13F (psuedo)] must = [FOR13B] minus [FOR13C]	238
6163: If [SSE20] is present and greater than zero and [SSE9] is >= [£79,000] there must be an entry in at least one of [SSE11] to [SSE19] and [SSE20] must equal the total of those boxes.	150
6164: [FOR13F (psuedo)] must be present if [FOR13B] is present	238
6165: [FOR13C] should not exceed [FOR13B]	238
6166: If [FOR1] is not 'yes', then [FOR13D (psuedo)] should not exceed [FOR13B]	239
6167: [FOR12] must be present if [FOR13D (psuedo)] is present	239
6168: [FOR13] must be present if [FOR13F (psuedo)] is present	239
6170: [CGT17] should not exceed [£2,000,000]	263
6172: If [NRD28] is 'Y' and (either [NRD30] is 'Y' or [NRD31] is 'Y') and [NRD29] is 'N' and [NRD32] is 'N' then the sum of [NRD33] + [NRD34] must be greater than zero	277
6174: If [NRD35] is present, then [NRD34] must be present.	279
6176: The sum of [SSE9] + [SSE10] - [SSE20] must equal [SSE21/SSE22]	150
6177: Where sum of [SSE21/SSE22] + [SSE26] + [SSE27] minus ( [SSE23] + [SSE24] + [SSE25] ) is positive [SSE28] must equal that positive amount	152
6178: If [SSE31] is present, it should equal ( ( [SSE28] plus [SSE30] ) minus [SSE29] )	153
6180: Number of Minister of Religion Schedules should be present if [YTR1A.1A] is present	46
6181: total UK dividends and distributions should be present if [LUN6] or [LUN7] or [LUN8] or [LUN9] or [LUN10]	156

6183: Where the sum of [SSE23] + [SSE24] + [SSE25] - ([SSE21/SSE22] + [SSE26] + [SSE27]) is positive or zero [SSE32] must equal that sum	154
6184: profit amount should be present if [LUN41] exceeds 0	156
6187: [LUN41] should equal [LUN49]	169
6192: must be within the current return year	270
6194: [LUN4] should be less than [LUN3]	158
6195: If [FSE8] is present, Must be the same as or later than [FSE8]	118
6201: taxable profits after adjustment and losses should be present if [FPS36] or [FPS37] or [FPS38]	177
6204: if ([FPS36] + [FPS37] - [FPS38]) is positive or zero, then [FPS41] = [FPS36] + [FPS37] - [FPS38]	191
6205: if ([FPS36] + [FPS37] - [FPS38]) is negative, [FPS41] = 0	191
6206: If any of [FPS45], [FPS46] or [FPS47] are present, then [FPS48] is mandatory if ([FPS45] + [FPS46] - [FPS47]) >= 0	193
6215: If there is an entry in box [CAL16], box [AIL3] must be present (error 215)	45
6217: If [FSE67] is present, then [FSE66] should be present and [FSE67] should not be earlier than [FSE66].	134
6220: [INC7] should be less than [£99,999]	58
6221: [INC11] should not exceed [INC10]	59
6222: [INC14] should be less than [£99,999]	60
6223: [FIN10] and [FIN12-FIN13] are present. [FIN5] must be present.	71
6224: [SSE33] must not exceed [SSE32]	154
6225: If [ASE11] is present and greater than zero then [AIL21] must be present.	75
6226: Must not exceed the larger of [FSE64 / FSE65] or [FSE73]	135
6227: Must be a valid pair of consecutive years in the format YYYY YY	93
6228: If [MOR12] + [MOR19] is less than [£8,500] then [MOR20] must equal [MOR12] minus [MOR5].	109
6229: If [MOR12] + [MOR19] is not less than [£8,500] then [MOR20] must equal [MOR12] + [MOR19].	109
6230: If [MOR12] + [MOR19] >= [£8,500] then [MOR27] must equal [MOR20] minus ( [MOR5] + [MOR13] ).	111
6231: [MOR31] should equal ( ( [MOR27] plus [MOR28] ) minus ( The sum of [MOR26], [MOR29], and [MOR30] ) )	112
6232: If [MOR31] present, it must be less than or equal to ([MOR31] x 10%) + £1	112
6233: [MOR34] should equal ( [MOR5] plus [MOR13] )	113
6234: [LUN7] should not exceed [LUN6]	159
6235: If [SSE5] and [SSE6] are both absent, amount must be below [£79,000].	147
6236: If [SSE5] present but [SSE6] is absent, amount must be below ([£79,000] x no of days / (365 or 366) ) where no of days = no of days from ( [SSE5] to [5 April 2014] inclusive )	147
6237: If [SSE6] is present but [SSE5] is absent, amount must be below ( [£79,000] x no of days / (365 or 366) ) where no of days = no of days from ( [6 April 2013] to [SSE6] inclusive )	147
6238: If [SSE5] and [SSE6] are both present, amount must be below ( [£79,000] x no of days / (365 or 366) ) where the no of days = no of days from [SSE5] to [SSE6] inclusive	147
6239: [LUN62] should be present if ( ( [LUN59] plus [LUN61] ) minus [LUN60] ) exceeds 0	156
6240: [LUN26] is mandatory if [LUN20]	163
6241: [LUN26] is mandatory if [LUN21]	163
6242: [LUN26] is mandatory if [LUN22]	164
6243: [CAL12] must not exceed [£2,160] for the year.	284
6244: [LUN26] is mandatory if [LUN23]	164
6245: [LUN26] is mandatory if [LUN24]	164
6246: [LUN26] is mandatory if [LUN25]	164
6247: [LUN26] should equal ( The sum of [LUN20], [LUN21], [LUN22], [LUN23], [LUN24], and [LUN25] )	165
6248: [LUN52] mandatory if [LUN41] > 0	169
6249: [LUN52] mandatory if [LUN50] > 0	172
6250: If number of years is present the following should be true: [AOI4]	77
6251: [LUN52] mandatory if [LUN51] > 0	172
6253: [LUN62] should equal ( ( [LUN59] plus [LUN61] ) minus [LUN60] )	176
6254: Must be valid against the UTR algorithm	179
6256: If number of years is present the following should be true: [AOI6]	78
6257: [ASE9] should not exceed [£30,000]	83
6259: [FPS48] should not exceed ( ( [FPS45] plus [FPS46] ) minus [FPS47] )	194
6260: [FPS60] mandatory if [FPS56]	196
6261: if [REL14] is present, [REL13] should also be present.	66
6262: [FPS60] mandatory if [FPS57]	196
6263: [FPS60] mandatory if [FPS58]	197
6264: [FPS60] mandatory if [FPS59]	197



6265: [LUN10] should not exceed [LUN9]	160
6266: If ([FPS56] + [FPS57]) minus ([FPS58] + [FPS59]) is greater than or equal to zero then [FPS60] equals that sum.	197
6267: If ([FPS56] + [FPS57]) minus ([FPS58] + [FPS59]) is negative then [FPS60] equals zero.	197
6268: [AOR2] should not exceed [£1,000,000]	85
6269: Must be valid against the UTR algorithm	205
6272: [FOR25] should be present if [FOR30B] exceeds 0	243
6273: [FORF] should be present if [FORC]	246
6277: If there is an entry in box [CAL14], box [AOI14] or [LUN28] or [FSE71] or [FSE72] or [FPS11] or [SPS11] must be present	285
6279: [LUN11] should equal ( The sum of [LUN6], [LUN7], [LUN8], [LUN9], and [LUN10] )	160
6280: venture capital trust share subscriptions is valid if and only if this does not exceed [£200,000]	85
6281: [FSE78] should not exceed [FSE77]	136
6282: [SSE29] should not exceed [SSE28]	153
6283: [LUN48] is mandatory if [LUN43] is present	170
6284: [LUN48] is mandatory if [LUN44] is present	170
6285: [LUN48] is mandatory if [LUN45] is present	170
6286: If present, [MCA1] must be present.	89
6287: [LUN48] is mandatory if [LUN46] is present	170
6288: [LUN48] is mandatory if [LUN47] is present	171
6289: [LUN48] should equal ( The sum of [LUN43], [LUN44], [LUN45], [LUN46], and [LUN47] )	171
6290: If the sum of [LUN41] – ( [LUN50] + [LUN51] ) is positive or zero then [LUN52] must equal that sum	172
6299: [LUN18] should equal ( The sum of [LUN12], [LUN13], [LUN14], [LUN15], [LUN16], and [LUN17] )	162
6301: [LUN27] should equal ( The sum of [LUN5], [LUN11], [LUN18], and [LUN26] )	165
6303: If [MCA11] is present [CAL13] must be absent	91
6316: If number of years is present the following should be true: [AOI8]	79
6317: If tax taken off incapacity benefit is present the following should be true: [INC12]	59
6326: [LUN40] should equal ( The sum of [LUN29], [LUN30], [LUN31], [LUN32], [LUN33], [LUN34], [LUN35], [LUN36], [LUN37], [LUN38], and [LUN39] )	168
6332: If [LUN27] minus [LUN40] is zero or positive then [LUN41] must equal the result.	169
6334: loss amount should not be present if ( [LUN27] minus [LUN40] ) exceeds 0	169
6343: There should not be entries in both [FIN4] and [FIN9].	45
6357: If [ASE7] is present [EMP2] must be greater than zero	82
6358: [ASE7] must be absent if there is an entry greater than zero in box [ASE6]	82
6360: [REL7] should not exceed [REL5]	64
6385: [LUN43] should equal ( [LUN13] plus [LUN16] )	170
6386: If present [NRD23] must be present	275
6387: If date domicile changed is present the following should be true: [NRD23] present	276
6388: If born in UK but non-UK domicile is present the following should be true: [NRD23] present	276
6389: If born in UK but non-UK domicile is present the following should be true: not ( [NRD25] )	276
6390: If date of coming to live in UK is present the following should be true: [NRD23] present	276
6393: loss amount should not be present if ( [LUN27] minus [LUN40] ) exceeds 0	173
6397: If quoted shares – gains in the year is present the following should be true: [CGT18] and [CGT19]	264
6398: If unquoted shares – gains in the year is present the following should be true: [CGT24] and [CGT25]	266
6402: [LUN53] should equal [LUN42]	173
6406: foreign tax claimed as deduction should not be present if ( [LUN27] minus [LUN40] ) exceeds 0	173
6409: [AOR7] should not exceed [£3,040].	86
6410: [LUN55] should equal ( [LUN53] plus [LUN54] )	174
6414: Must be a date in the return year.	91
6418: If present, [MCA1] must be present.	89
6419: If present, [MCA3] must be absent	89
6428: If present must be earlier than 6 April next after the end of the return year.	47
6429: If there is an entry in [ASE12] it must not exceed by more than £1 the total of boxes [MOR38] + [EMP1] + [EMP3] + [EMP9] + [EMP10] + [EMP11] + [EMP12] + [EMP13] + [EMP14] + [EMP15] + [EMP16] + [ASE3] + [ASE4] + [ASE5] (error 429)	84
6433: Must be within return year.	118
6433: Must be within the current return year	117, 146
6434: Must be the same as or later than [FSE6]	118

6435: If turnover is present the following should be true: [FSE8]	120
6437: If other business income is present the following should be true: [FSE8]	120
6449: Must not exceed [FSE77] minus [FSE78]	137
6468: If present [PRO4] must be absent	225
6469: [PRO37] is valid if and only if this does not exceed [£4,250]	225
6472: [PRO40] should equal ( [PRO38] minus [PRO39] )	226
6499: If present, [MCA6] must be absent. If [MCA1] present [MCA7] must be absent	90
6504: May be negative if more than one set employment pages present. Must not be negative if only one employment page present.	98
6507: If [FOR25] minus [FOR26] is positive or zero then [FOR27] = [FOR25] minus [FOR26] else [FOR27] must be absent or zero	245
6509: If [A14] present then [A11], [A12] and [A13] must be present.	48
6510: [SSE34] must not be greater than [SSE32] – [SSE33]	154
6511: There should only be an entry in one set of Class 4 NIC boxes on the return	45
6512: If [REL16] is present [CAL12] must be absent	66
6524: first payment on account should be present if [CAL10] present	283
6525: If Box1A present then boxes [AOI7], [AOI5], [AOI9] and [FOR44] must be absent	75
6526: If there is an entry in [ASE11] it must not exceed by more than £1 the total of boxes( [MOR38] + [EMP1] + [EMP3] + [EMP9] + [EMP10] + [EMP11] + [EMP12] + [EMP13] + [EMP14] + [EMP15] + [EMP16] + [ASE3] + [ASE4] + [ASE5]) less ( [ASE12] + [EMP19] + [EMP18] + [EMP20] + [EMP17])	83
6527: If there is an entry in box [ASE13] it must not exceed by more than £1 the total of ( [MOR38] + [EMP1] + [EMP3] + [EMP9] + [EMP10] + [EMP11] + [EMP12] + [EMP13] + [EMP14] + [EMP15] + [EMP16] + [ASE3] + [ASE4] + [ASE5] ) less ( [ASE12] + [EMP17] + [EMP18] + [EMP19] + [EMP20] + [ASE11]). If the sum is negative treat as zero.(error 431)	84
6529: [CAL13] must be present if [MCA10] is present	91
6531: [LUN5] should equal ( The sum of [LUN1], [LUN2], [LUN3], and [LUN4] )	158
6532: If [LUN27] minus [LUN40] is negative then [LUN42] must equal the positive equivalent	169
6534: If [LUN50] is present and greater than zero, [LUN41] must be present and greater than zero	172
6535: If [LUN51] is present and greater than zero, [LUN41] must be present and greater than zero	172
6545: If present either [MCA1] or [MCA8] must be present.	91
6551: If year for which relief claimed is present the following should be true: [AIL3]	93
6554: If [YTR1.1A] is present, [YTR1.1B] must be present	50
6555: Number of full self employment schedules should be present if [YTR2.2A]	51
6556: If [YTR2A.2A] present then [YTR2A.2B] must be present	52
6557: Number of full partnership schedules should be present if [YTR3.3A]	52
6558: If [YTR3A.3A] present then [YTR3A.3B] must be present	53
6567: [INC18] should not exceed [INC16]	61
6568: description of other income should be present if [INC16] or [INC19]	60
6574: If [LUN54] is present and greater than zero, [LUN42] must be present and greater than zero.	173
6575: [LUN56] should not exceed [LUN55]	174
6576: [LUN60] should equal [LUN51]	175
6577: [LUN61] should equal [LUN58]	175
6583: [LUN57] should not exceed ( [LUN55] minus [LUN56] )	174
6586: number of properties should be present if [FOR14]	240
6590: If tax taken of other income is present the following should be true: [MOR36]	114
6595: c) If one of [FSE100], [LUN63], [SPS25], [FPS25] or [SSE36] is Y, [CAL4] must be zero or absent ( Error number 310). (see section F)	282
6597: If there is an entry in box [CAL15] there must be an entry in at least one of boxes [FSE79], [SSE34], [LUN57], [FPS23], [SPS23], [CGT11] or [CGT14] or a positive entry in box [FSE72] or [FPS11] [SPS11]	285
6598: If [FOR4E] is Y, [FOR4F] must = [FOR4B] otherwise [FOR4F] must = [FOR4B] minus [FOR4C]	228
6599: [FOR4C] should not exceed [FOR4B]	229
6700: If [FOR1] is not 'yes', then [FOR4D] should not exceed [FOR4B]	229
6701: Total of all iterations of box SpecialWithholdingTax	296
6702: Total of all iterations of box TaxableAmountOnInterestAndOtherSavings	296
6703: [FOR18] should equal ( ( [FOR14] plus [FOR16] ) minus [FOR17] )	241
6715: [FOR23] must not exceed 10% of [FOR14] with a tolerance of £1	242
6718: [FOR24] should equal ( ( The sum of [FOR18], [FOR19], and [FOR20] ) minus ( The sum of [FOR21], [FOR22], and [FOR23] ) )	243
6719: Total of all iterations of box [FOR30B]	244
6720: Total of all iterations of box [FOR30C]	245
6721: Total of all iterations of box [FOR30D]	245
6723: [NRD11] should not exceed [NRD10]	272

6724: If number of days due to exceptional circumstances is present the following should be true: [NRD10]	272
6726: If date of coming to live in UK is present the following should be true: not ( [NRD26] )	276
6730: Entry must not be zero except where a claim to reduce payments on account has been made by ticking box [CAL10] and the claim is to reduce the payments on account to zero	284
6731: must be within the return period	179, 180, 205
6731: must be within the return year.	206
6732: [CAL12] Must be present if [REL15] is present	66
6733: If [FPS6] present [FPS7] must be the same as or later than [FPS6]	181
6737: [FPS17] should not exceed [FPS16]	184
6738: [FPS18] should equal ( [FPS16] minus [FPS17] )	184
6739: [FPS20] should equal ( [FPS18] plus [FPS19] )	184
6741: [FPS23] should not exceed ( [FPS21] minus [FPS22] )	185
6743: [FPS30] should equal ( [FPS28] plus [FPS29] )	188
6744: [FPS34] should equal ( ( [FPS31] plus [FPS32] ) minus [FPS33] )	189
6745: [FPS35] should equal ( [FPS30] plus [FPS34] )	190
6746: [FPS38] cannot exceed the sum of [FPS36]+[FPS37] where the sum is positive	191
6747: where the sum of [FPS36] + [FPS37] is negative, [FPS39] cannot exceed the sum's positive equivalent	191
6753: [FPS47] should not exceed ( [FPS45] plus [FPS46] )	193
6755: [FPS55] should equal ( ( [FPS52] plus [FPS53] ) minus [FPS54] )	196
6756: [FPS58] should not exceed ( [FPS56] plus [FPS57] )	197
6759: [FPS67] should equal ( [FPS64] minus [FPS65] )	199
6760: [FPS70] should equal ( [FPS68] minus [FPS69] )	200
6761: [FPS73] should equal ( [FPS71] minus [FPS72] )	201
6762: share of total taxed and untaxed income is valid if and only if this equals ( ( The sum of [FPS20], [FPS67], and [FPS74] ) minus [FPS75] )	202
6763: [FPS81] should equal ( The sum of [FPS77], [FPS78], [FPS79], and [FPS80] )	204
6766: If [SPS6] present [SPS7] must be the same as or later than [SPS6]	207
6769: If share of partnership profit or loss is present the following should be true: [SPS6]	208
6777: If [MCA8] is present, one of [MCA6] or [MCA7] must be Y	90
6781: [SPS17] should not exceed [SPS16]	210
6783: [SPS18] should equal ( [SPS16] minus [SPS17] )	210
6784: [SPS20] should equal ( [SPS18] plus [SPS19] )	210
6785: [SPS23] should not exceed ( [SPS21] minus [SPS22] )	212
6790: Attachment content must be a PDF file	287
6791: One of boxes [FSE100], [LUN63], [SPS25], [FPS25] or [SSE36] must be set to Y if any of boxes [FSE76], [LUN52], [SPS20], [FPS20] or [SSE31] are present and box [YPD1] is present and box [YPD1] date + [65 years] is prior to the beginning of the return year or on 6 April of the return year.	45
6792: If tax taken off salary/stipend is present the following should be true: [MOR2]	104
6794: If tax taken off box 8 is present the following should be true: [MOR8]	106
6795: If tax taken off other income is present the following should be true: [MOR10]	106
6796: [MOR20] should not exceed ( [MOR12] plus [MOR19] )	109
6836: Must = [FSE47/FSE48]	142
6838: If aggregate syndicate losses is present the following should be true: not ( [LUN20] )	166
6858: [FORF] should exceed [FORC]	247
6860: [FOR19] should not exceed [FOR17]	241
6876: [NRD10] Must be present if [NRD1] present	269
6876: number of days spent in UK should be present if [NRD1]	268
8208: [LUN19] is valid if and only if this does not exceed ( The sum of [LUN15], [LUN16], and [LUN17] )	163
8209: If [LUN42] is present and greater than zero, [LUN54] must be less than or equal to [LUN48].	173
8210: Must not be 1111111111, 2222222222, 3333333333, 4444444444, 5555555555, 6666666666, 7777777777, 8888888888, or 9999999999.	179, 205
8211: If [REL11] is greater than zero then [REL11] must be less than or equal to ([REL9] + [REL10])	65
8212: If [REL12] is greater than zero then [REL12] must be less than or equal to [REL5]	65
8213: If [MCA6] is present, [MCA8] must be present	90
8214: If [MCA7] is present, [MCA8] must be present	90
8215: If (([FSE64 / FSE65] + [FSE68] - [FSE69]) is positive, then [FSE73] is mandatory and = ([FSE64 / FSE65] + [FSE68] - [FSE69] + [FSE72] + [FSE71])	132
8216: If (([FSE64 / FSE65] + [FSE68] - [FSE69]) is negative or zero, then if ([FSE71] + [FSE72]) is greater than zero, then [FSE73] is mandatory and = ([FSE71] + [FSE72]); else [FSE73] must be zero or absent	132

8217: If $([FSE64] / [FSE65] + [FSE68] - [FSE69])$ is negative, then $[FSE77]$ is mandatory and = positive equivalent of $([FSE64] / [FSE65] + [FSE68] - [FSE69])$	132
8218: If $([FSE64] / [FSE65] + [FSE68] - [FSE69])$ is greater than or equal to zero, then $[FSE77] = 0$ or is absent.	136
8219: If $([FPS8] + [FPS9] - ([FPS12] + [FPS13]))$ is positive, then $[FPS16]$ is mandatory and equals $([FPS8] + [FPS9] - ([FPS12] + [FPS13]) + [FPS10] + [FPS11])$	181
8220: If $([FPS8] + [FPS9] - ([FPS12] + [FPS13]))$ is negative or zero, then if $([FPS10] + [FPS11])$ is greater than zero, then $[FPS16]$ is mandatory and equals $([FPS10] + [FPS11])$ ; else $[FPS16]$ must be zero or absent.	181
8221: If $([FPS8] + [FPS9] - ([FPS12] + [FPS13]))$ is negative, then $[FPS21]$ is mandatory and = positive equivalent of $([FPS8] + [FPS9] - ([FPS12] + [FPS13]))$	181
8222: If $([FPS8] + [FPS9] - ([FPS12] + [FPS13]))$ is greater than or equal to zero, then $[FPS21] = 0$ or is absent	185
8223: If $([SPS8] + [SPS9] - ([SPS12] + [SPS13]))$ is positive, then $[SPS16]$ is mandatory and = $([SPS8] + [SPS9] + [SPS10] + [SPS11] - ([SPS12] + [SPS13]))$	207
8224: If $([SPS8] + [SPS9] - ([SPS12] + [SPS13]))$ is negative or zero, then if $([SPS10] + [SPS11])$ is greater than zero, then $[SPS16]$ is mandatory and equals $([SPS10] + [SPS11])$ ; else $[SPS16]$ must be zero or absent.	207
8225: If $([SPS8] + [SPS9] - ([SPS12] + [SPS13]))$ is negative, then $[SPS21]$ is mandatory and = positive equivalent of $([SPS8] + [SPS9] - ([SPS12] + [SPS13]))$	207
8226: If $([SPS8] + [SPS9] - ([SPS12] + [SPS13]))$ is greater than or equal to zero, then $[SPS21] = 0$ or is absent.	211
8228: If $([CGT4] + [CGT17])$ is greater than zero then $[CGT22] = Y$ , or $[CGT28] = Y$ , or $[CGT35] = Y$	259
8229: $[CGT11] + [CGT12] + [CGT14]$ must be less than or equal to $[CGT6]$	259
8230: $[CGT4]$ must not exceed £10,000,000	260
8231: If $[CGT16]$ is present the following should be true: $[CGT6]$ is not less than $[CGT16]$	263
8232: If $[CGT34]$ is present the following should be true: $[CGT3]$ is not less than $[CGT34]$	267
8234: If $[NRD31]$ is present the following should be true: $[NRD28]$ or $[NRD29]$	278
8235: $[CAL8]$ must be less than or equal to £9999	283
8236: $[CAL13]$ must not exceed £7,915 for the year.	284
8253: If line 4 is present lines 1,2 & 3 must be present	72, 73, 75
8254: $[AIL11]$ is valid if and only if this is less than $[AIL10]$	95
8255: $[FPS64]$ should be present if ( The sum of $[FPS41]$ , $[FPS44]$ , $[FPS48]$ , $[FPS55]$ , and $[FPS60]$ ) exceeds 0	177
8256: $[FPS44]$ should be present if $[FPS42]$ is present	177
8257: $[FPS44]$ should be present if $[FPS43]$ is present	177
8258: $[FPS44]$ should not be present if neither $[FPS42]$ nor $[FPS43]$ is present	192
8259: If $([FPS42] + [FPS43])$ is greater than zero, $[FPS44]$ must equal $([FPS42] + [FPS43])$	192
8260: If $([FPS42] + [FPS43])$ is less than or equal to zero, $[FPS44]$ must equal zero	192
8261: $[FPS64]$ is valid if and only if this equals ( The sum of $[FPS41]$ , $[FPS44]$ , $[FPS48]$ , $[FPS55]$ , and $[FPS60]$ )	199
8262: $[PRO38]$ should be present if ( ( The sum of $[PRO20]$ , $[PRO22]$ , $[PRO23]$ , $[PRO30]$ , and $[PRO31]$ ) minus ( The sum of $[PRO24]$ , $[PRO25]$ , $[PRO26]$ , $[PRO27]$ , $[PRO28]$ , $[PRO29]$ , $[PRO32]$ , $[PRO33]$ , $[PRO34]$ , $[PRO35]$ , $[PRO36]$ , and $[PRO37]$ ) ) exceeds 0	215
8263: $[PRO41]$ should be present if ( ( The sum of $[PRO24]$ , $[PRO25]$ , $[PRO26]$ , $[PRO27]$ , $[PRO28]$ , $[PRO29]$ , $[PRO32]$ , $[PRO33]$ , $[PRO34]$ , $[PRO35]$ , $[PRO36]$ , and $[PRO37]$ ) minus ( The sum of $[PRO20]$ , $[PRO22]$ , $[PRO23]$ , $[PRO30]$ , and $[PRO31]$ ) ) exceeds 0	215
8264: If there are two $[PRO5-19]$ , exactly one instance of $[PRO18]$ must be 'yes'	215
8265: If $[PRO6] + [PRO7] + [PRO8] + [PRO9] + [PRO12]$ minus $([PRO5] + [PRO10] + [PRO11])$ is positive or zero then $[PRO16]$ must equal that sum.	220
8266: If $([PRO13] - [PRO14])$ is greater than or equal to zero then $[PRO15]$ must equal that sum if it is present..	219
8267: If the sum of $[PRO5] + [PRO10] + [PRO11]$ minus sum of $([PRO6] + [PRO7] + [PRO8] + [PRO9] + [PRO12])$ is positive or zero then $[PRO13]$ must equal that sum	219
8268: If $[PRO16]$ present then $[PRO15]$ must be absent or zero.	220
8269: If $[PRO38]$ is present the following should be true: $[PRO38]$ equals ( ( The sum of $[PRO20]$ , $[PRO22]$ , $[PRO23]$ , $[PRO30]$ , and $[PRO31]$ ) minus ( The sum of $[PRO24]$ , $[PRO25]$ , $[PRO26]$ , $[PRO27]$ , $[PRO28]$ , $[PRO29]$ , $[PRO32]$ , $[PRO33]$ , $[PRO34]$ , $[PRO35]$ , $[PRO36]$ , and $[PRO37]$ ) )	225
8270: If $[PRO41]$ is present the following should be true: $[PRO41]$ equals ( ( The sum of $[PRO24]$ , $[PRO25]$ , $[PRO26]$ , $[PRO27]$ , $[PRO28]$ , $[PRO29]$ , $[PRO32]$ , $[PRO33]$ , $[PRO34]$ , $[PRO35]$ , $[PRO36]$ , and $[PRO37]$ ) minus ( The sum of $[PRO20]$ , $[PRO22]$ , $[PRO23]$ , $[PRO30]$ , and $[PRO31]$ ) )	226
8271: If $[CGT21]$ present, or $[CGT27]$ present, or $[CGT33]$ present, or $[CGT34]$ present, then $[CGT3]$ must be present.	259
8272: If $[CGT3]$ is present it must be equal to $([CGT21] + [CGT27] + [CGT33] + [CGT34])$	259
8273: If $[CGT4]$ is present the following should be true: $[CGT3]$ is present	260
8274: $[CGT4]$ must not exceed $[CGT3]$	260
8289: $[PRO15]$ should be present if ( $[PRO13] - [PRO14]$ ) exceeds 0	217
8290: $[PRO16]$ should be present if ( ( The sum of $[PRO6]$ , $[PRO7]$ , $[PRO8]$ , $[PRO9]$ , and $[PRO12]$ ) minus ( The sum of $[PRO5]$ , $[PRO10]$ , and $[PRO11]$ ) ) exceeds 0	217
8291: $[AOR10]$ is valid only if this does not exceed £100,000.	87

8292: If [NRD30] is present the following should be true: [NRD28] is present or [NRD29] is present	278
8293: [CGT5] is valid only if this does not exceed [£100,000]	260
8294: [NRD35] must not exceed [£30,000] if [NRD31] is present.	279
8295: [NRD35] must not exceed [£50,000] if [NRD30] is present.	279
8296: [INC6] should not exceed ( [INC5] + £1 )	57
8297: [INC9] is valid only if this does not exceed ( ( [45%] times [INC8] ) plus 1.00 )	58
8298: If [CBC2] is present and greater than 0, then [CBC1] must be present.	67
8299: [AIL4] is valid only if this does not exceed [AIL3].	93
8300: If [FSE10] is present, then [FSE78] must be zero or absent.	118
8301: If entry in any of [FSE32], [FSE33], [FSE34], [FSE35], [FSE36], [FSE37], [FSE38], [FSE39], [FSE40], [FSE41], [FSE42], [FSE43], [FSE44], [FSE45] then total of those boxes must equal [FSE46]	128
8302: If [SSE8] is present, then [SSE33] must be zero or absent.	147
8303: If [FPS5] is present, then [FPS39] must be zero or absent.	180
8304: If [SPS5] is present, then [SPS23] must be zero or absent.	206
8305: [CGT13] is valid only if this does not exceed [CGT12].	262
8306: [CGT15] is valid only if this does not exceed [CGT14].	262
8307: If [NRD28] present, then [NRD23] must be present	277
8310: If [CBC1-2] is present the following should be true: [CBC1] is present or [CBC2] is present	67

# Rule Documentation

Error code: 5004 Location: /IRheader Description: At least one key must exist in the IRheader Transactional error (en): At least one key must exist in the IRheader	25
Error code: 5005 Location: /IRheader/Keys/Key Description: Keys in the IR header must also exist in the GovTalk header with the same value Transactional error (en): Keys in the GovTalkDetails do not match those in the IRheader.	25
Error code: 5090 Location: /MTR Description: Date of receipt of amendment must be less than 12 months following statutory due date Transactional error (en): You have indicated an amended submission but the amendment window has now closed for the year of assessment to which your submission relates.	45
Error code: 6001 Location: /MTR Description: Submission must not contain any attachments if the message class indicates no attachments Transactional error (en): Submission must not contain any attachments if the message class indicates no attachments	45
Error code: 6015 Location: /MTR Description: Submission must contain at least one attachment if the message class indicates attachments Transactional error (en): Submission must contain at least one attachment if the message class indicates attachments	45
Error code: 6020 Location: /MTR/SA108 Description: Submission must contain at least one attachment or an entry in the whitespace if Capital Gains Summary is present Transactional error (en): Submission must contain at least one attachment or an entry in the whitespace if Capital Gains Summary is present	259
Error code: 6022 Location: /MTR/SA101/OtherTaxReliefs/TradeUnionEtcDeathBenefitPayments Description: Must not exceed [£100] Transactional error (en): The amount in box [AOR8] exceeds [£100]. Please check.	87
Error code: 6023 Location: /MTR/SA102M Description: total income as Minister of Religion should be present if [MOR2] or [MOR4] or [MOR5] or [MOR6] or [MOR7] or [MOR8] or [MOR10] Transactional error (en): There is an entry in [MOR2] or [MOR4] or [MOR5] or [MOR6] or [MOR7] or [MOR8] or [MOR10]. Please complete box [MOR12].	103
Error code: 6024 Location: /MTR/SA102M Description: total benefits and expenses should be present if [MOR13] or [MOR14] or [MOR15] or [MOR16] or [MOR17] or [MOR18] Transactional error (en): There is an entry in [MOR13] or [MOR14] or [MOR15] or [MOR16] or [MOR17] or [MOR18]. Please complete [MOR19].	103
Error code: 6025 Location: /MTR/SA102M Description: income, benefits and expenses received should be present if [MOR12] or [MOR19] Transactional error (en): There is an entry in [MOR12] or [MOR19]. Please complete box [MOR20].	103
Error code: 6026 Location: /MTR/SA102M Description: total expenses paid should be present if [MOR21] or [MOR22] or [MOR23] or [MOR24] or [MOR25] Transactional error (en): There is an entry in [MOR21] or [MOR22] or [MOR23] or [MOR24] or [MOR25]. Please complete [MOR26].	103
Error code: 6027 Location: /MTR/SA102M Description: net income should be present if [MOR27] or [MOR28] or [MOR26] or [MOR29] or [MOR30] Transactional error (en): There is an entry in [MOR27] or [MOR28] or [MOR26] or [MOR29] or [MOR30]. Please complete [MOR31].	103

<p>Error code: 6028  Location: /MTR/SA102M/Income/TotalIncomeAsMinisterOfReligion  Description:</p> <p>total income as Minister of Religion is valid if and only if this equals ( The sum of [MOR2], [MOR4], [MOR5], [MOR6], [MOR7], [MOR8], and [MOR10] )  Transactional error (en): The amount in box [MOR12] must equal ( the sum of [MOR2], [MOR4], [MOR5], [MOR6], [MOR7], [MOR8], and [MOR10] ). Please check.</p>	106
<p>Error code: 6029  Location: /MTR/SA102M  Description: taxable income minus expenses should be present if ( ( [MOR20] plus [MOR36] ) minus ( [MOR26] plus [MOR35] ) ) exceeds 0  Transactional error (en): The sum of ( ( [MOR20] plus [MOR36] ) minus ( [MOR26] plus [MOR35] ) ) exceeds 0. Please complete [MOR38].</p>	103
<p>Error code: 6030  Location: /MTR/SA102M  Description: total tax taken off should be present if [MOR3] or [MOR9] or [MOR11] or [MOR37]  Transactional error (en): There is an entry in [MOR3] or [MOR9] or [MOR11] or [MOR37]. Please complete [MOR39].</p>	103
<p>Error code: 6031  Location: /MTR/SA103F  Description: date accounting period ends should be present if [FSE8]  Transactional error (en): There is an entry in [FSE8]. Please complete [FSE9].</p>	115
<p>Error code: 6032  Location: /MTR/SA103F  Description: total expenses should be present if [FSE17] or [FSE18] or [FSE19] or [FSE20] or [FSE21] or [FSE22] or [FSE23] or [FSE24] or [FSE25] or [FSE26] or [FSE27] or [FSE28] or [FSE29] or [FSE30]  Transactional error (en): There is an entry in [FSE17] or [FSE18] or [FSE19] or [FSE20] or [FSE21] or [FSE22] or [FSE23] or [FSE24] or [FSE25] or [FSE26] or [FSE27] or [FSE28] or [FSE29] or [FSE30]. Please complete box [FSE31].</p>	115
<p>Error code: 6033  Location: /MTR/SA103F  Description: total disallowable expenses should be present if [FSE32] or [FSE33] or [FSE34] or [FSE35] or [FSE36] or [FSE37] or [FSE38] or [FSE39] or [FSE40] or [FSE41] or [FSE42] or [FSE43] or [FSE44] or [FSE45]  Transactional error (en): There is an entry in [FSE32] or [FSE33] or [FSE34] or [FSE35] or [FSE36] or [FSE37] or [FSE38] or [FSE39] or [FSE40] or [FSE41] or [FSE42] or [FSE43] or [FSE44] or [FSE45]. Please complete box [FSE46].</p>	115
<p>Error code: 6034  Location: /MTR/SA103F  Description: net profit should be present if ( ( [FSE15] plus [FSE16] ) minus [FSE31] ) is non-zero  Transactional error (en): The sum of ( ( [FSE15] plus [FSE16] ) minus [FSE31] ) is non-zero. Please complete [FSE47/FSE48].</p>	115
<p>Error code: 6035  Location: /MTR/SA100/Income/StateBenefits/TaxTakenOffIncapacityBenefit  Description: [INC13] should not exceed [INC12]  Transactional error (en): The amount in box [INC13] exceeds the amount in box [INC12]. Please check.</p>	59
<p>Error code: 6036  Location: /MTR/SA103F  Description: total capital allowances should be present if [FSE49] or [FSE50] or [FSE51] or [FSE52] or [FSE53] or [FSE54] or [FSE55] or [FSE56]  Transactional error (en): There is an entry in [FSE49] or [FSE50] or [FSE51] or [FSE52] or [FSE53] or [FSE54] or [FSE55] or [FSE56]. Please complete box [FSE57].</p>	115
<p>Error code: 6037  Location: /MTR/SA103F  Description: additions to net profit/deductions from net loss should be present if [FSE46] or [FSE58] or [FSE59] or [FSE60]  Transactional error (en): There is an entry in [FSE46] or [FSE58] or [FSE59] or [FSE60]. Please complete box [FSE61].</p>	115
<p>Error code: 6038  Location: /MTR  Description: If [ASE7] is absent, [EMP2] must not exceed [EMP1] + [EMP3]  Transactional error (en): Box [ASE7] is absent, but the amount in box [EMP2] exceeds the total of boxes [EMP1] + [EMP3]. Please check.</p>	45
<p>Error code: 6039  Location: /MTR/SA102M/BenefitsAndExpensePaymentsToYou/TotalBenefitsAndExpenses  Description: [MOR19] should equal ( The sum of [MOR13], [MOR14], [MOR15], [MOR16], [MOR17], and [MOR18] )  Transactional error (en): The amount in box [MOR19] must equal ( the sum of [MOR13], [MOR14], [MOR15], [MOR16], [MOR17], and [MOR18] ). Please check.</p>	108

<p>Error code: 6040  Location: /MTR/SA102M/ExpensesPaidByYou/TotalExpensesPaid  Description:  total expenses paid is valid if and only if this equals ( The sum of [MOR23], [MOR22], [MOR21], [MOR24], and [MOR25] )  Transactional error (en): The amount in box [MOR26] must equal ( the sum of [MOR23], [MOR22], [MOR21], [MOR24], and [MOR25] ). Please check.</p>	110
<p>Error code: 6041  Location: /MTR/SA102M/ServiceBenefitCap/GrossIncome  Description: If present, [MOR27] must not exceed [MOR20] – ([MOR5] + [MOR13])  Transactional error (en): The amount in box [MOR27] exceeds the amount of [MOR20] minus ([MOR5] plus [MOR13]). Please check.</p>	111
<p>Error code: 6042  Location: /MTR/SA103F  Description: deductions from net profit/additions to net loss should be present if [FSE57] or [FSE62]  Transactional error (en): There is an entry in [FSE57] or [FSE62]. Please complete box [FSE63].</p>	115
<p>Error code: 6044  Location: /MTR/SA103F  Description: Net business profit for tax should be present if ( ( [FSE47/FSE48] plus [FSE61] ) minus ( [FSE63] ) ) is non-zero  Transactional error (en): The sum of ( ( [FSE47/FSE48] plus [FSE61] ) minus ( [FSE63] ) ) is non-zero. Please complete [FSE64 / FSE65].</p>	115
<p>Error code: 6045  Location: /MTR/SA103F  Description: Total taxable business profits should be present if any of [FSE73] or [FSE74] or [FSE75] exceeds 0  Transactional error (en): The entry in any of the boxes [FSE73] or [FSE74] or [FSE75] exceeds 0. Please complete box [FSE76].</p>	115
<p>Error code: 6048  Location: /MTR/SA103F  Description:  total business assets should be present if [FSE83] or [FSE84] or [FSE85] or [FSE86] or [FSE87] or [FSE88] or [FSE89]  Transactional error (en): There is an entry in [FSE83] or [FSE84] or [FSE85] or [FSE86] or [FSE87] or [FSE88] or [FSE89]. Please complete box [FSE90].</p>	115
<p>Error code: 6049  Location: /MTR/SA102M/ServiceBenefitCap/ServiceBenefitCap  Description: [MOR35] should equal ( [MOR33] plus [MOR34] minus [MOR32] )  Transactional error (en): The amount in box [MOR35] must equal ( [MOR33] plus [MOR34] minus [MOR32] ). Please check.</p>	113
<p>Error code: 6050  Location: /MTR/SA102M/OtherIncome/TaxTakenOfOtherIncome  Description:  tax taken of other income is valid if and only if this does not exceed [MOR36]  Transactional error (en): The amount in box [MOR37] exceeds [MOR36]. Please check.</p>	114
<p>Error code: 6051  Location: /MTR/SA102M/TaxableIncome/TaxableIncomeMinusExpenses  Description:  taxable income minus expenses is valid if and only if this equals ( ( [MOR20] plus [MOR36] ) minus ( [MOR26] plus [MOR35] ) )  Transactional error (en): The amount in box [MOR38] must equal ( ( [MOR20] plus [MOR36] ) minus ( [MOR26] plus [MOR35] ) ). Please check.</p>	114
<p>Error code: 6052  Location: /MTR/SA102M/TaxableIncome/TotalTaxTakenOff  Description: [MOR39] should equal ( The sum of [MOR3], [MOR9], [MOR11], and [MOR37] )  Transactional error (en): The amount in box [MOR39] must equal ( the sum of [MOR3], [MOR9], [MOR11], and [MOR37] ). Please check.</p>	114
<p>Error code: 6053  Location: /MTR/SA103F/BusinessExpenses/TotalExpenses/TotalExpenses  Description: If entry in any of [FSE17],[FSE18],[FSE19],[FSE20],[FSE21],[FSE22],[FSE23],[FSE24],[FSE25],[FSE26],[FSE27],[FSE28],[FSE29] or [FSE30] total of all boxes must = [FSE31]  Transactional error (en): The amount in box [FSE31] must equal ( the sum of [FSE17],[FSE18],[FSE19],[FSE20],[FSE21],[FSE22],[FSE23],[FSE24],[FSE25],[FSE26],[FSE27],[FSE28],[FSE29] and [FSE30] ). Please check.</p>	124
<p>Error code: 6055  Location: /MTR/SA103F/NetProfitLoss  Description: The sum of [FSE15] + [FSE16] minus [FSE31] must equal [FSE47/FSE48]  Transactional error (en): The amount in box [FSE47/FSE48] must equal the sum of [FSE15] plus [FSE16] minus [FSE31]. Please check.</p>	128



<p>Error code: 6056  Location: /MTR/SA103F/CapitalAllowances/TotalCapitalAllowances  Description: [FSE57] should equal ( The sum of [FSE49], [FSE51], [FSE50], [FSE52], [FSE53], [FSE54], [FSE55], and [FSE56] )  Transactional error (en): The amount in box [FSE57] must equal ( the sum of [FSE49], [FSE51], [FSE50], [FSE52], [FSE53], [FSE54], [FSE55], and [FSE56] ). Please check.</p>	131
<p>Error code: 6057  Location: /MTR/SA103F  Description:    net business assets should be present if [FSE90] or [FSE91] or [FSE92] or [FSE93]  Transactional error (en): There is an entry in [FSE90] or [FSE91] or [FSE92] or [FSE93]. Please complete box [FSE94].</p>	115
<p>Error code: 6058  Location: /MTR/SA103F  Description:    capital account balance at end should be present if [FSE95] or [FSE96] or [FSE97] or [FSE98]  Transactional error (en): There is an entry in [FSE95] or [FSE96] or [FSE97] or [FSE98]. Please complete box [FSE99].</p>	115
<p>Error code: 6059  Location: /MTR/SA103F/TaxableProfitOrLoss/AdditionsToNetProfitDeductionsFromNetLoss  Description:  additions to net profit/deductions from net loss is valid if and only if this equals ( The sum of [FSE46], [FSE58], [FSE59], and [FSE60] )  Transactional error (en): The amount in box [FSE61] must equal ( the sum of [FSE46], [FSE58], [FSE59], and [FSE60] ). Please check.</p>	133
<p>Error code: 6061  Location: /MTR/SA103F/BusinessDetails/DateAccountingPeriodEnds  Description: If date accounting period ends is present the following should be true: [FSE8]  Transactional error (en): There is a date entered in [FSE9]. Please enter a date in [FSE8].</p>	118
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<p>Error code: 6063  Location: /MTR/SA103S  Description: total allowable expenses should be present if [SSE11] or [SSE12] or [SSE13] or [SSE14] or [SSE15] or [SSE16] or [SSE17] or [SSE18] or [SSE19]  Transactional error (en): There is an entry in [SSE11] or [SSE12] or [SSE13] or [SSE14] or [SSE15] or [SSE16] or [SSE17] or [SSE18] or [SSE19]. Please complete box [SSE20].</p>	144
<p>Error code: 6064  Location: /MTR/SA101/AgeRelatedMarriedCouplesAllowance/HigherEarner/SpousesName  Description: If [MCA1] present then at least one of [MCA2], [MCA5] or [YPD1] must be present with a date before 6th April 1935  Transactional error (en): There is an entry in box [MCA1]. An entry must be present in at least one of boxes [MCA2], [MCA5] or [YPD1] with a date before 6th April 1935. Please check.</p>	88
<p>Error code: 6065  Location: /MTR/SA103F/TaxableProfitOrLoss/DeductionsFromNetProfitAdditionsToNetLoss  Description: [FSE63] should equal ( [FSE57] plus [FSE62] )  Transactional error (en): The amount in box [FSE63] must equal ( [FSE57] plus [FSE62] ). Please check.</p>	133
<p>Error code: 6066  Location: /MTR/SA103S  Description: Net profit should be present if ( ( [SSE9] plus [SSE10] ) minus [SSE20] ) is non-zero  Transactional error (en): The sum of ( ( [SSE9] plus [SSE10] ) minus [SSE20] ) is non-zero. Please complete box [SSE21/SSE22].</p>	144
<p>Error code: 6067  Location: /MTR/SA103S  Description:    net business profit for tax should be present if ( ( The sum of [SSE21/SSE22], [SSE26], and [SSE27] ) minus ( The sum of [SSE23], [SSE24], and [SSE25] ) ) exceeds 0  Transactional error (en): The sum of ( ( [SSE21/SSE22], [SSE26], and [SSE27] ) minus ( [SSE23], [SSE24], and [SSE25] ) ) exceeds 0. Please complete box [SSE28].</p>	144
<p>Error code: 6068  Location: /MTR/SA103S  Description: total taxable business profits should be present if ( ( [SSE28] plus [SSE30] ) minus [SSE29] ) exceeds 0  Transactional error (en): The sum of ( ( [SSE28] plus [SSE30] ) minus [SSE29] ) exceeds 0. Please complete box [SSE31].</p>	144

<p>Error code: 6069  Location: /MTR/SA103S  Description: Loss for the year should be present if ( ( The sum of [SSE23], [SSE24], and [SSE25] ) minus ( The sum of [SSE21/SSE22], [SSE26], and [SSE27] ) ) exceeds 0  Transactional error (en): The sum of ( ( [SSE23], [SSE24], and [SSE25] ) minus ( [SSE21/SSE22], [SSE26], and [SSE27] ) ) exceeds 0. Please complete box [SSE32].</p>	144
<p>Error code: 6070  Location: /MTR/SA103S/CapitalAllowances/AnnualInvestmentAllowance  Description: [SSE23] must not exceed [£375,000]  Transactional error (en): The amount in box [SSE23] exceeds [£375,000]. Please check.</p>	151
<p>Error code: 6071  Location: /MTR/SA103L  Description: total UK interest and tax taken off should be present if [LUN1] or [LUN2] or [LUN3] or [LUN4]  Transactional error (en): There is an entry in [LUN1] or [LUN2] or [LUN3] or [LUN4]. Please complete box [LUN5].</p>	156
<p>Error code: 6073  Location: /MTR/SA103L  Description: non UK dividends – amount should be present if [LUN19]  Transactional error (en): There is an entry in box [LUN19]. Please complete box [LUN15].</p>	156
<p>Error code: 6074  Location: /MTR/SA103L  Description: total non-UK income should be present if [LUN12] or [LUN13] or [LUN14] or [LUN15] or [LUN16] or [LUN17]  Transactional error (en): There is an entry in [LUN12] or [LUN13] or [LUN14] or [LUN15] or [LUN16] or [LUN17]. Please complete box [LUN18].</p>	156
<p>Error code: 6076  Location: /MTR/SA103L  Description: total Lloyd's income should be present if [LUN5] or [LUN11] or [LUN18] or [LUN26]  Transactional error (en): There is an entry in [LUN5] or [LUN11] or [LUN18] or [LUN26]. Please complete box [LUN27].</p>	156
<p>Error code: 6077  Location: /MTR/SA103L  Description: total losses and expenses should be present if ( The sum of [LUN29], [LUN30], [LUN31], [LUN32], [LUN33], [LUN34], [LUN35], [LUN36], [LUN37], [LUN38], and [LUN39] ) exceeds 0  Transactional error (en): The sum of ( [LUN29], [LUN30], [LUN31], [LUN32], [LUN33], [LUN34], [LUN35], [LUN36], [LUN37], [LUN38], and [LUN39] ) exceeds 0. Please complete box [LUN40].</p>	156
<p>Error code: 6078  Location: /MTR/SA103L  Description: profit amount should be present if ( [LUN27] minus [LUN40] ) exceeds 0  Transactional error (en): The sum of ( [LUN27] minus [LUN40] ) exceeds 0. Please complete box [LUN41].</p>	156
<p>Error code: 6079  Location: /MTR/SA103L  Description: loss amount should be present if ( [LUN40] minus [LUN27] ) exceeds 0  Transactional error (en): The sum of ( [LUN40] minus [LUN27] ) exceeds 0. Please complete box [LUN42].</p>	156
<p>Error code: 6080  Location: /MTR/SA103L  Description: foreign tax on personal fund income should be present if [LUN13] or [LUN16]  Transactional error (en): There is an entry in [LUN13] or [LUN16]. Please complete box [LUN43].</p>	156
<p>Error code: 6081  Location: /MTR/SA103L  Description: loss amount should be present if [LUN42]  Transactional error (en): There is an entry in box [LUN42]. Please complete box [LUN53].</p>	156
<p>Error code: 6083  Location: /MTR/SA103L  Description: loss for the year should be present if [LUN53] or [LUN54]  Transactional error (en): There is an entry in [LUN53] or [LUN54]. Please complete box [LUN55].</p>	156
<p>Error code: 6084  Location: /MTR/SA103L  Description: losses used against profits of year should be present if [LUN51]  Transactional error (en): There is an entry in box [LUN51]. Please complete box [LUN60].</p>	156
<p>Error code: 6085  Location: /MTR/SA103L  Description: unused loss from the year should be present if [LUN58]  Transactional error (en): There is an entry in box [LUN58]. Please complete box [LUN61].</p>	156

<p>Error code: 6087  Location: /MTR/SA103L/TaxableProfits/ProfitAmount  Description: [LUN49] should equal [LUN41]  Transactional error (en): The amount in box [LUN49] must equal the amount in box [LUN41]. Please check.</p>	171
<p>Error code: 6088  Location: /MTR/SA104F  Description: date basis period began should be present if [FPS7]  Transactional error (en): There is an entry in box [FPS7]. Please complete box [FPS6].</p>	177
<p>Error code: 6089  Location: /MTR/SA104F  Description: date basis period ended should be present if [FPS6]  Transactional error (en): There is an entry in box [FPS6]. Please complete box [FPS7].</p>	177
<p>Error code: 6090  Location: /MTR/SA104F  Description: taxable profits after losses should be present if [FPS16] or [FPS17]  Transactional error (en): There is an entry in [FPS16] or [FPS17]. Please complete box [FPS18].</p>	177
<p>Error code: 6091  Location: /MTR/SA104F  Description: total taxable business profits should be present if [FPS18] or [FPS19]  Transactional error (en): There is an entry in [FPS18] or [FPS19]. Please complete box [FPS20].</p>	177
<p>Error code: 6092  Location: /MTR/SA104F  Description: adjusted UK savings income should be present if [FPS28] or [FPS29]  Transactional error (en): There is an entry in [FPS28] or [FPS29]. Please complete box [FPS30].</p>	177
<p>Error code: 6093  Location: /MTR/SA104F  Description: adjusted foreign savings income should be present if [FPS31] or [FPS32] or [FPS33]  Transactional error (en): There is an entry in [FPS31] or [FPS32] or [FPS33]. Please complete box [FPS34].</p>	177
<p>Error code: 6094  Location: /MTR/SA104F  Description: total untaxed savings income should be present if [FPS30] or [FPS34]  Transactional error (en): There is an entry in [FPS30] or [FPS34]. Please complete box [FPS35].</p>	177
<p>Error code: 6097  Location: /MTR/SA104F  Description: taxable income after adjustment and foreign tax should be present if ( ( [FPS52] plus [FPS53] ) minus [FPS54] ) exceeds 0  Transactional error (en): The sum of ( ( [FPS52] plus [FPS53] ) minus [FPS54] ) exceeds 0. Please complete box [FPS55].</p>	177
<p>Error code: 6100  Location: /MTR/SA104F  Description: total untaxed income share should be present if ( [FPS64] minus [FPS65] ) exceeds 0  Transactional error (en): The sum of ( [FPS64] minus [FPS65] ) exceeds 0. Please complete box [FPS67].</p>	177
<p>Error code: 6101  Location: /MTR/SA104F  Description: taxed income taxable at 10% should be present if ( [FPS68] minus [FPS69] ) exceeds 0  Transactional error (en): The sum of ( [FPS68] minus [FPS69] ) exceeds 0. Please complete box [FPS70].</p>	177
<p>Error code: 6102  Location: /MTR/SA101/AgeRelatedMarriedCouplesAllowance/HigherEarner/SpousesDateOfBirth  Description: If present must be before 6 April 1935.  Transactional error (en): If present date of birth must be before 6 April 1935.</p>	89
<p>Error code: 6103  Location: /MTR/SA104F  Description: taxed income taxable at 20% should be present if ( [FPS71] minus [FPS72] ) exceeds 0  Transactional error (en): The sum of ( [FPS71] minus [FPS72] ) exceeds 0. Please complete box [FPS73].</p>	177
<p>Error code: 6104  Location: /MTR/SA104F  Description: share of total taxed and untaxed income should be present if ( ( The sum of [FPS20], [FPS67], and [FPS74] ) minus [FPS75] ) exceeds 0  Transactional error (en): The sum of ( ( [FPS20], [FPS67], and [FPS74] ) minus [FPS75] ) exceeds 0. Please complete box [FPS76].</p>	177

<p>Error code: 6105  Location: /MTR/SA104F  Description: share of total tax taken off should be present if [FPS77] or [FPS78] or [FPS79] or [FPS80]  Transactional error (en): There is an entry in [FPS77] or [FPS78] or [FPS79] or [FPS80]. Please complete box [FPS81].</p>	177
<p>Error code: 6106  Location: /MTR/SA104F/PartnershipDetails/DateLeftPartnership  Description: If both [FPS3] and [FPS4] present then [FPS4] must be <math>\geq</math> [FPS3]  Transactional error (en): The date in [FPS4] must be the same as or later than the date in [FPS3], if both [FPS3] and [FPS4] completed. Please check.</p>	180
<p>Error code: 6108  Location: /MTR/SA104F/ShareOfLosses/LossSetOffAgainstOtherIncome  Description: [FPS22] should not exceed [FPS21]  Transactional error (en): The amount in box [FPS22] exceeds the amount in box [FPS21]. Please check.</p>	185
<p>Error code: 6109  Location: /MTR/SA104S  Description: taxable profits after losses should be present if ( [SPS16] minus [SPS17] ) exceeds 0  Transactional error (en): The sum of ( [SPS16] minus [SPS17] ) exceeds 0. Please complete box [SPS18].</p>	204
<p>Error code: 6110  Location: /MTR/SA104S  Description: total taxable business profits should be present if [SPS18] or [SPS19]  Transactional error (en): There is an entry in [SPS18] or [SPS19]. Please complete box [SPS20].</p>	204
<p>Error code: 6111  Location: /MTR/SA103F/TaxableProfitOrLoss/NetBusinessProfitLossForTax  Description: The sum of [FSE47/FSE48] + [FSE61] - [FSE63] must equal [FSE64 / FSE65].  Transactional error (en): The amount in box [FSE64 / FSE65] must equal the sum of [FSE47/FSE48] plus [FSE61] minus [FSE63]. Please check.</p>	133
<p>Error code: 6112  Location: /MTR/SA104S/PartnershipDetails/DateLeftPartnership  Description: If both [SPS3] and [SPS4] present then [SPS4] must be same as or later than [SPS3]  Transactional error (en): The date in [SPS4] must be same as or later than the date in [SPS3], if both [SPS3] and [SPS4] completed. Please check.</p>	206
<p>Error code: 6113  Location: /MTR/SA104S/ShareOfPartnershipTradingOrProfessionalProfits/DateBasisPeriodEnded  Description: If [SPS7] present then [SPS6] must be present  Transactional error (en): Box [SPS7] completed. Please complete box [SPS6].</p>	208
<p>Error code: 6115  Location: /MTR/SA103F/TaxableProfitOrLoss/TotalTaxableBusinessProfits  Description: [FSE76] should equal [FSE73] minus [FSE74] plus [FSE75]  Transactional error (en): The amount in box [FSE76] must equal [FSE73] minus [FSE74] plus [FSE75]. Please check.</p>	136
<p>Error code: 6116  Location: /MTR/SA104S/ShareOfPartnershipTradingOrProfessionalLosses/LossSetOffAgainstOtherIncome  Description: [SPS22] should not exceed [SPS21]  Transactional error (en): The amount in box [SPS22] exceeds the amount in box [SPS21]. Please check.</p>	211
<p>Error code: 6117  Location: /MTR/SA105/FurnishedHolidayLettings  Description: [PRO13] is mandatory if the sum of ([PRO5] + [PRO10] + [PRO11]) minus the sum of ([PRO6] + [PRO7] + [PRO8] + [PRO9] + [PRO12]) is more than zero.  Transactional error (en): The sum of ([PRO5] + [PRO10] + [PRO11]) minus the sum of ([PRO6] + [PRO7] + [PRO8] + [PRO9] + [PRO12]) is more than zero. Please complete box [PRO13].</p>	217
<p>Error code: 6119  Location: /MTR/SA105  Description: taxable profit for the year should be present if ( [PRO38] minus [PRO39] ) exceeds 0  Transactional error (en): The sum of ( [PRO38] minus [PRO39] ) exceeds 0. Please complete box [PRO40].</p>	215
<p>Error code: 6122  Location: /MTR/SA105/TaxableProfitOrLoss/AnnualInvestmentAllowance  Description: [PRO32] should not exceed [£375,000]  Transactional error (en): The amount in box [PRO32] exceeds [£375,000]. Please check.</p>	224

<p>Error code: 6123  Location: /MTR/SA105/TaxableProfitOrLoss/TenPercentWearAndTearAllowance  Description: [PRO36] must not exceed (10% of [PRO20]) with a tolerance of £1  Transactional error (en): The amount in box [PRO36] exceeds (10% of [PRO20]). Please check.</p>	225
<p>Error code: 6124  Location: /MTR/SA106  Description: net profit or loss should be present if [FOR14] or [FOR16] or [FOR17]  Transactional error (en): There is an entry in [FOR14] or [FOR16] or [FOR17]. Please complete box [FOR18].</p>	227
<p>Error code: 6125  Location: /MTR/SA106  Description: adjusted profit or loss for the year should be present if [FOR18] or [FOR19] or [FOR20] or [FOR21] or [FOR22] or [FOR23]  Transactional error (en): There is an entry in [FOR18] or [FOR19] or [FOR20] or [FOR21] or [FOR22] or [FOR23]. Please complete box [FOR24].</p>	227
<p>Error code: 6127  Location: /MTR/SA106  Description: total taxable profit should be present if ( [FOR25] minus [FOR26] ) exceeds 0  Transactional error (en): The sum of ( [FOR25] minus [FOR26] ) exceeds 0. Please complete box [FOR27].</p>	227
<p>Error code: 6128  Location: /MTR/SA106  Description: total foreign tax taken off should be present if [FOR30C]  Transactional error (en): There is an entry in box [FOR30C]. Please complete box [FOR28].</p>	227
<p>Error code: 6129  Location: /MTR/SA100/TaxReliefs/CharitableGiving/OneOffGiftAidPayments  Description: [REL6] should not exceed [REL5]  Transactional error (en): The amount in box [REL6] exceeds the amount in box [REL5]. Please check.</p>	64
<p>Error code: 6130  Location: /MTR/SA106  Description: total Special Withholding Tax should be present if [FOR30D]  Transactional error (en): There is an entry in box [FOR30D]. Please complete box [FOR29].</p>	227
<p>Error code: 6131  Location: /MTR/SA103F/BalanceSheet/Assets/TotalBusinessAssets  Description: total business assets is valid if and only if this equals ( The sum of [FSE83], [FSE84], [FSE85], [FSE86], [FSE87], [FSE88], and [FSE89] )  Transactional error (en): The amount in box [FSE90] must equal ( the sum of [FSE83], [FSE84], [FSE85], [FSE86], [FSE87], [FSE88], and [FSE89] ). Please check.</p>	140
<p>Error code: 6133  Location: /MTR/SA106/OverseasSavings/IncomeSource/IncomeBeforeTax  Description: [FOR4F] must be present if [FOR4B] is present  Transactional error (en): There is an entry in box [FOR4B]. Please complete box [FOR4F].</p>	229
<p>Error code: 6134  Location: /MTR/SA106/OverseasSavings/IncomeSource/SpecialWithholdingTax  Description: [FOR3] must be present if [FOR4D] is present  Transactional error (en): There is an entry in box [FOR4D]. Please complete box [FOR3].</p>	229
<p>Error code: 6135  Location: /MTR/SA106/OtherOverseasIncomeAndGains/NumberOfYearsSincePolicyMade  Description: If number of years since policy made is present the following should be true: [FOR43]  Transactional error (en): Number of years entered in box [FOR44] but no gain in box [FOR43]. Please check.</p>	250
<p>Error code: 6136  Location: /MTR/SA106/OtherOverseasIncomeAndGains/TaxTreatedAsPaid  Description: [FOR45] should be less than [FOR43]  Transactional error (en): The amount in box [FOR45] must be less than the amount in box [FOR43]. Please amend the entry.</p>	251
<p>Error code: 6137  Location: /MTR/SA106/OverseasSavings/IncomeSource/TaxableAmountOnInterestAndOtherSavings  Description: [FOR4] must be present if [FOR4F] is present  Transactional error (en): There is an entry in box [FOR4F]. Please complete box [FOR4].</p>	230
<p>Error code: 6138  Location: /MTR/SA106/ForeignCompanies/IncomeSource  Description: If [FOR6E] is Y, [FOR6F] must = [FOR6B] otherwise [FOR6F] must = [FOR6B] minus [FOR6C]  Transactional error (en): The amount in box [FOR6F] must equal [FOR6B] if box [FOR6E] completed. If box [FOR6E] not completed, [FOR6F] must equal [FOR6B] minus [FOR6C]. Please check.</p>	231

Error code: 6139 Location: /MTR/SA106/ForeignCompanies/IncomeSource/IncomeBeforeTax Description: [FOR6F] must be present if [FOR6B] is present Transactional error (en): There is an entry in box [FOR6B]. Please complete box [FOR6F].	231
Error code: 6140 Location: /MTR/SA105/FurnishedHolidayLettings/PrivateUseAdjustment Description: [PRO10] should not exceed ( The sum of [PRO6], [PRO7], [PRO8], and [PRO9] ) Transactional error (en): The amount in box [PRO10] exceeds ( the sum of [PRO6], [PRO7], [PRO8], and [PRO9] ). Please check.	218
Error code: 6141 Location: /MTR/SA106/ForeignCompanies/IncomeSource/ForeignTax Description: [FOR6C] should not exceed [FOR6B] Transactional error (en): The amount in box [FOR6C] exceeds the amount in box [FOR6B]. Please check.	231
Error code: 6142 Location: /MTR/SA103F/BalanceSheet/NetBusinessAssets Description: [FSE94] should equal ( [FSE90] minus ( The sum of [FSE91], [FSE92], and [FSE93] ) ) Transactional error (en): The amount in box [FSE94] must equal ( [FSE90] minus ( the sum of [FSE91], [FSE92], and [FSE93] ) ). Please check.	141
Error code: 6143 Location: /MTR/SA106/ForeignCompanies/IncomeSource/SpecialWithholdingTax Description: If [FOR1] is not 'yes', then [FOR6D] should not exceed [FOR6B] Transactional error (en): The amount in box [FOR6D] exceeds the amount in box [FOR6B] when [FOR1] is not submitted. Please check.	232
Error code: 6144 Location: /MTR/SA106/ForeignCompanies/IncomeSource/SpecialWithholdingTax Description: [FOR5] must be present if [FOR6D] is present Transactional error (en): There is an entry in box [FOR6D]. Please complete box [FOR5].	232
Error code: 6145 Location: /MTR/SA106/ForeignCompanies/IncomeSource/TaxableAmountOnInterestAndOtherSavings Description: [FOR6] must be present if [FOR6F] is present Transactional error (en): There is an entry in box [FOR6F]. Please complete box [FOR6].	232
Error code: 6146 Location: /MTR/SA103F/BalanceSheet/CapitalAccount/CapitalAccountBalanceAtEnd Description: [FSE99] should equal ( ( The sum of [FSE95], [FSE96], and [FSE97] ) minus [FSE98] ) Transactional error (en): The amount in box [FSE99] must equal ( ( the sum of [FSE95], [FSE96], and [FSE97] ) minus [FSE98] ). Please check.	142
Error code: 6147 Location: /MTR/SA103S/BusinessDetails/DateBusinessCeased Description: If present must be the same as or later than [SSE5] Transactional error (en): The date cannot be earlier than [SSE5]. Please amend the entry.	146
Error code: 6149 Location: /MTR/SA106/AmountInBox6ThatDoesNotQualifyForUKCredit Description: [FOR7] must not exceed [FOR6] Transactional error (en): The amount in box [FOR7] exceeds the amount in box [FOR6]. Please check.	233
Error code: 6150 Location: /MTR/SA106/OverseasPensions/IncomeSource/IncomeBeforeTax Description: [FOR9F] must be present if [FOR9B] is present Transactional error (en): There is an entry in box [FOR9B]. Please complete box [FOR9F].	234
Error code: 6151 Location: /MTR/SA106/OverseasPensions/IncomeSource/ForeignTax Description: [FOR9C] should not exceed [FOR9B] Transactional error (en): The amount in box [FOR9C] exceeds the amount in box [FOR9B]. Please check.	234
Error code: 6152 Location: /MTR/SA106/OverseasPensions/IncomeSource/SpecialWithholdingTax Description: If [FOR1] is not 'yes', then [FOR9D] should not exceed [FOR9B] Transactional error (en): The amount in box [FOR9D] exceeds the amount in box [FOR9B] when [FOR1] is not submitted. Please check.	234
Error code: 6153 Location: /MTR/SA106/OverseasPensions/IncomeSource/SpecialWithholdingTax Description: [FOR8] must be present if [FOR9D] is present Transactional error (en): There is an entry in box [FOR9D]. Please complete box [FOR8].	234

<p>Error code: 6154  Location: /MTR/SA106/OverseasPensions/IncomeSource/TaxableAmountOnInterestAndOtherSavings  Description: [FOR9] must be present if [FOR9F] is present  Transactional error (en): There is an entry in box [FOR9F]. Please complete box [FOR9].</p>	235
<p>Error code: 6155  Location: /MTR/SA106/OverseasDividendIncome/IncomeSource  Description: If [FOR11E] is Y, [FOR11F (psuedo)] must = [FOR11B] otherwise [FOR11F (psuedo)] must = [FOR11B] minus [FOR11C]  Transactional error (en): The amount in box [FOR11F (psuedo)] must equal [FOR11B] if box [FOR11E] completed. If box [FOR11E] not completed, [FOR11F (psuedo)] must equal [FOR11B] minus [FOR11C]. Please check.</p>	235
<p>Error code: 6156  Location: /MTR/SA106/OverseasDividendIncome/IncomeSource/IncomeBeforeTax  Description: [FOR11F (psuedo)] must be present if [FOR11B] is present  Transactional error (en): There is an entry in box [FOR11B]. Please complete box [FOR11F (psuedo)].</p>	236
<p>Error code: 6157  Location: /MTR/SA106/OverseasDividendIncome/IncomeSource/ForeignTax  Description: [FOR11C] should not exceed [FOR11B]  Transactional error (en): The amount in box [FOR11C] exceeds the amount in box [FOR11B]. Please check.</p>	236
<p>Error code: 6158  Location: /MTR/SA110/SelfAssessment/StudentLoanRepaymentDue  Description: If [CAL3] present including an entry of zero, then [SLR1] must be present  Transactional error (en): Box [CAL3] completed including an entry of zero. Box [SLR1] must also be completed. Please check.</p>	281
<p>Error code: 6159  Location: /MTR/SA106/OverseasDividendIncome/IncomeSource/SpecialWithholdingTax  Description: If [FOR1] is not 'yes', then [FOR11D (pseudo)] should not exceed [FOR11B]  Transactional error (en): The amount in box [FOR11D (pseudo)] exceeds the amount in box [FOR11B] when [FOR1] is not submitted. Please check.</p>	236
<p>Error code: 6160  Location: /MTR/SA106/OverseasDividendIncome/IncomeSource/SpecialWithholdingTax  Description: [FOR10] must be present if [FOR11D (pseudo)] is present  Transactional error (en): There is an entry in box [FOR11D (pseudo)]. Please complete box [FOR10].</p>	236
<p>Error code: 6161  Location: /MTR/SA106/OverseasDividendIncome/IncomeSource/TaxableAmountOnInterestAndOtherSavings  Description: [FOR11] must be present if [FOR11F (psuedo)] is present  Transactional error (en): There is an entry in box [FOR11F (psuedo)]. Please complete box [FOR11].</p>	237
<p>Error code: 6162  Location: /MTR/SA106/OverseasTrustIncome/IncomeSource  Description: If [FOR13E] is Y, [FOR13F (psuedo)] must = [FOR13B] otherwise [FOR13F (psuedo)] must = [FOR13B] minus [FOR13C]  Transactional error (en): The amount in box [FOR13F (psuedo)] must equal [FOR13B] if box [FOR13E] completed. If box [FOR13E] not completed, [FOR13F (psuedo)] must equal [FOR13B] minus [FOR13C]. Please check.</p>	238
<p>Error code: 6163  Location: /MTR/SA103S/AllowableBusinessExpenses/TotalAllowableExpenses  Description: If [SSE20] is present and greater than zero and [SSE9] is &gt;= [£79,000] there must be an entry in at least one of [SSE11] to [SSE19] and [SSE20] must equal the total of those boxes.  Transactional error (en): As the amount in box [SSE20] is greater than zero and [SSE9] is equal to or greater than [£79,000] there must be an entry in at least one of [SSE11] to [SSE19] and [SSE20] must equal the total of those boxes. Please check.</p>	150
<p>Error code: 6164  Location: /MTR/SA106/OverseasTrustIncome/IncomeSource/IncomeBeforeTax  Description: [FOR13F (psuedo)] must be present if [FOR13B] is present  Transactional error (en): There is an entry in box [FOR13B]. Please complete box [FOR13F (psuedo)].</p>	238
<p>Error code: 6165  Location: /MTR/SA106/OverseasTrustIncome/IncomeSource/ForeignTax  Description: [FOR13C] should not exceed [FOR13B]  Transactional error (en): The amount in box [FOR13C] exceeds the amount in box [FOR13B]. Please check.</p>	238
<p>Error code: 6166  Location: /MTR/SA106/OverseasTrustIncome/IncomeSource/SpecialWithholdingTax  Description: If [FOR1] is not 'yes', then [FOR13D (psuedo)] should not exceed [FOR13B]  Transactional error (en): The amount in box [FOR13D (psuedo)] exceeds the amount in box [FOR13B] when [FOR1] is not submitted. Please check.</p>	239

<p>Error code: 6167  Location: /MTR/SA106/OverseasTrustIncome/IncomeSource/SpecialWithholdingTax  Description: [FOR12] must be present if [FOR13D (psuedo)] is present  Transactional error (en): There is an entry in box [FOR13D (psuedo)]. Please complete box [FOR12].</p>	239
<p>Error code: 6168  Location: /MTR/SA106/OverseasTrustIncome/IncomeSource/TaxableAmountOnInterestAndOtherSavings  Description: [FOR13] must be present if [FOR13F (psuedo)] is present  Transactional error (en): There is an entry in box [FOR13F (psuedo)]. Please complete box [FOR13].</p>	239
<p>Error code: 6170  Location: /MTR/SA108/SummaryOfEnclosedComputations/AmountOfEntrepreneursReliefClaimedOnDeferredGainsFromBefore23June2010  Description: [CGT17] should not exceed [£2,000,000]  Transactional error (en): The amount in [CGT17] exceeds [£2,000,000]. Please check.</p>	263
<p>Error code: 6172  Location: /MTR/SA109/RemittanceBasis/Remittancebasisclaim  Description: If [NRD28] is 'Y' and (either [NRD30] is 'Y' or [NRD31] is 'Y') and [NRD29] is 'N' and [NRD32] is 'N' then the sum of [NRD33] + [NRD34] must be greater than zero  Transactional error (en): There is an entry in box [NRD28] and either box [NRD30] or [NRD31] and no entry in box [NRD29] or box [NRD32]. Therefore the sum of [NRD33] + [NRD34] must be greater than zero. Please check.</p>	277
<p>Error code: 6174  Location: /MTR/SA109/RemittanceBasis/AdjustmentToPaymentsOnAccount  Description: If [NRD35] is present, then [NRD34] must be present.  Transactional error (en): There is an entry in box [NRD35]. Please complete box [NRD34].</p>	279
<p>Error code: 6176  Location: /MTR/SA103S/NetProfitOrLoss  Description: The sum of [SSE9] + [SSE10] - [SSE20] must equal [SSE21/SSE22]  Transactional error (en): The amount in [SSE21/SSE22] must equal the sum of [SSE9] plus [SSE10] minus [SSE20]. Please check.</p>	150
<p>Error code: 6177  Location: /MTR/SA103S/TaxableProfits/NetBusinessProfitForTax  Description: Where sum of [SSE21/SSE22] + [SSE26] + [SSE27] minus ( [SSE23] + [SSE24] + [SSE25] ) is positive [SSE28] must equal that positive amount  Transactional error (en): The amount in box [SSE28] must equal the sum of ( ( [SSE21/SSE22] plus [SSE26] plus [SSE27] ) minus ( [SSE23] plus [SSE24] plus [SSE25] ) ) if positive. Please check.</p>	152
<p>Error code: 6178  Location: /MTR/SA103S/LossesClass4NICsAndTaxTakenOff/TotalTaxableBusinessProfits  Description: If [SSE31] is present, it should equal ( ( [SSE28] plus [SSE30] ) minus [SSE29] )  Transactional error (en): The amount in box [SSE31] must equal ( ( [SSE28] plus [SSE30] ) minus [SSE29] ). Please check.</p>	153
<p>Error code: 6180  Location: /MTR/SA100  Description: Number of Minister of Religion Schedules should be present if [YTR1A.1A] is present  Transactional error (en): There is an entry in box [YTR1A.1A]. Please complete box [YTR1A.1B].</p>	46
<p>Error code: 6181  Location: /MTR/SA103L  Description: total UK dividends and distributions should be present if [LUN6] or [LUN7] or [LUN8] or [LUN9] or [LUN10]  Transactional error (en): There is an entry in [LUN6] or [LUN7] or [LUN8] or [LUN9] or [LUN10]. Please complete box [LUN11].</p>	156
<p>Error code: 6183  Location: /MTR/SA103S/LossesClass4NICsAndTaxTakenOff/NetBusinessLossForTax  Description: Where the sum of [SSE23] + [SSE24] + [SSE25] - ([SSE21/SSE22] + [SSE26] + [SSE27]) is positive or zero [SSE32] must equal that sum  Transactional error (en): The amount in box [SSE32] must equal [SSE23] plus [SSE24] plus [SSE25] minus ([SSE21/SSE22] plus [SSE26] plus [SSE27]) if positive or zero. Please check.</p>	154
<p>Error code: 6184  Location: /MTR/SA103L  Description: profit amount should be present if [LUN41] exceeds 0  Transactional error (en): The amount in box [LUN41] exceeds 0. Please complete box [LUN49].</p>	156



<p>Error code: 6187  Location: /MTR/SA103L/ProfitAmount  Description: [LUN41] should equal [LUN49]  Transactional error (en): The amount in box [LUN41] must equal the amount in box [LUN49]. Please check.</p>	169
<p>Error code: 6192  Location: /MTR/SA109/ResidenceStatus/ArrivedInUKInTheYear  Description: must be within the current return year  Transactional error (en): The date must fall between 6 April and 5 April of the year of the return. Please check.</p>	270
<p>Error code: 6192  Location: /MTR/SA109/ResidenceStatus/LeftUKInTheYear  Description: must be within the current return year  Transactional error (en): The date must fall between 6 April and 5 April of the year of the return. Please check.</p>	270
<p>Error code: 6194  Location: /MTR/SA103L/UKIncome/UKInterest/TaxTakenOff  Description: [LUN4] should be less than [LUN3]  Transactional error (en): The amount in box [LUN4] must be less than the amount in box [LUN3]. Please check.</p>	158
<p>Error code: 6195  Location: /MTR/SA103F/BusinessDetails/DateAccountingPeriodEnds  Description: If [FSE8] is present, Must be the same as or later than [FSE8]  Transactional error (en): The date cannot be earlier than [FSE8]. Please amend the entry.</p>	118
<p>Error code: 6201  Location: /MTR/SA104F  Description: taxable profits after adjustment and losses should be present if [FPS36] or [FPS37] or [FPS38]  Transactional error (en): There is an entry in [FPS36] or [FPS37] or [FPS38]. Please complete box [FPS41].</p>	177
<p>Error code: 6204  Location: /MTR/SA104F/ShareOfUntaxedIncome/UKPropertyIncome/TaxableProfitsAfterAdjustmentAndLosses  Description: if <math>([FPS36] + [FPS37] - [FPS38])</math> is positive or zero, then <math>[FPS41] = [FPS36] + [FPS37] - [FPS38]</math>  Transactional error (en): The entry in box [FPS41] must equal the sum of <math>([FPS36] + [FPS37] - [FPS38])</math> if positive or zero. Please check.</p>	191
<p>Error code: 6205  Location: /MTR/SA104F/ShareOfUntaxedIncome/UKPropertyIncome/TaxableProfitsAfterAdjustmentAndLosses  Description: if <math>([FPS36] + [FPS37] - [FPS38])</math> is negative, <math>[FPS41] = 0</math>  Transactional error (en): The sum of <math>([FPS36] + [FPS37] - [FPS38])</math> is negative. The entry in box [FPS41] must equal 0. Please check.</p>	191
<p>Error code: 6206  Location: /MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedUKIncome  Description: If any of [FPS45], [FPS46] or [FPS47] are present, then [FPS48] is mandatory if <math>([FPS45] + [FPS46] - [FPS47]) \geq 0</math>  Transactional error (en): The sum of <math>([FPS45] + [FPS46] - [FPS47])</math> is equal to or greater than zero. Please complete box [FPS48].</p>	193
<p>Error code: 6215  Location: /MTR  Description: If there is an entry in box [CAL16], box [AIL3] must be present (error 215)  Transactional error (en): There is an entry in box [CAL16], box [AIL3] must also be completed. Please check.</p>	45
<p>Error code: 6217  Location: /MTR/SA103F/TaxableProfitOrLoss/DateBasisPeriodEnded  Description: If [FSE67] is present, then [FSE66] should be present and [FSE67] should not be earlier than [FSE66].  Transactional error (en): The date cannot be earlier than [FSE66]. Please amend the entry.</p>	134
<p>Error code: 6220  Location: /MTR/SA100/Income/StateBenefits/AnnualStatePension  Description: [INC7] should be less than [£99,999]  Transactional error (en): The amount in box [INC7] must be less than [£99,999]. Please check.</p>	58
<p>Error code: 6221  Location: /MTR/SA100/Income/StateBenefits/TaxTakenOffPensionsAndRetirementAnnuities  Description: [INC11] should not exceed [INC10]  Transactional error (en): The amount in box [INC11] exceeds the amount in box [INC10]. Please check.</p>	59

<p>Error code: 6222  Location: /MTR/SA100/Income/StateBenefits/JobseekersAllowance  Description: [INC14] should be less than [£99,999]  Transactional error (en): The amount in box [INC14] must be less than [£99,999]. Please check.</p>	60
<p>Error code: 6223  Location: /MTR/SA100/FinishingYourTaxReturn/PaidTooMuch/PaymentDetails/NomineeDetails  Description: [FIN10] and [FIN12–FIN13] are present. [FIN5] must be present.  Transactional error (en): There are entries in [FIN10] and [FIN12–FIN13]. Please complete box [FIN5].</p>	71
<p>Error code: 6224  Location: /MTR/SA103S/LossesClass4NICsAndTaxTakenOff/LossOfYearSetAgainstOtherIncome  Description: [SSE33] must not exceed [SSE32]  Transactional error (en): The amount in box [SSE33] exceeds the amount in box [SSE32]. Please check.</p>	154
<p>Error code: 6225  Location: /MTR/SA101  Description: If [ASE11] is present and greater than zero then [AIL21] must be present.  Transactional error (en): The amount in box [ASE11] is greater than zero. Please complete box [AIL21].</p>	75
<p>Error code: 6226  Location: /MTR/SA103F/TaxableProfitOrLoss/LossBroughtForward  Description: Must not exceed the larger of [FSE64 / FSE65] or [FSE73]  Transactional error (en): This amount exceeds the amount entered in either [FSE64 / FSE65] or [FSE73]. Please check.</p>	135
<p>Error code: 6227  Location: /MTR/SA101/OtherInformation/IncomeTaxLosses/YearForWhichReliefClaimed  Description: Must be a valid pair of consecutive years in the format YYYY YY  Transactional error (en): The entry must be a valid pair of consecutive years in the format YYYY YY. Please check.</p>	93
<p>Error code: 6228  Location: /MTR/SA102M/IncomeBenefitsAndExpensesReceived  Description: If [MOR12] + [MOR19] is less than [£8,500] then [MOR20] must equal [MOR12] minus [MOR5].  Transactional error (en): As the sum of [MOR12] plus [MOR19] is less than [£8,500], the amount in box [MOR20] must equal [MOR12] minus [MOR5]. Please check.</p>	109
<p>Error code: 6229  Location: /MTR/SA102M/IncomeBenefitsAndExpensesReceived  Description: If [MOR12] + [MOR19] is not less than [£8,500] then [MOR20] must equal [MOR12] + [MOR19].  Transactional error (en): As the sum of [MOR12] plus [MOR19] is [£8,500] or more, the amount in box [MOR20] must equal [MOR12] plus [MOR19]. Please check.</p>	109
<p>Error code: 6230  Location: /MTR/SA102M/ServiceBenefitCap/GrossIncome  Description: If [MOR12] + [MOR19] &gt;= [£8,500] then [MOR27] must equal [MOR20] minus ( [MOR5] + [MOR13] ).  Transactional error (en): As the sum of [MOR12] + [MOR19] is greater or equal to [£8,500] then this must equal [MOR20] minus ( [MOR5] + [MOR13] ). Please check.</p>	111
<p>Error code: 6231  Location: /MTR/SA102M/ServiceBenefitCap/NetIncome  Description: [MOR31] should equal ( ( [MOR27] plus [MOR28] ) minus ( The sum of [MOR26], [MOR29], and [MOR30] ) )  Transactional error (en): The amount in box [MOR31] must equal ( ( [MOR27] plus [MOR28] ) minus ( the sum of [MOR26], [MOR29], and [MOR30] ) ). Please check.</p>	112
<p>Error code: 6232  Location: /MTR/SA102M/ServiceBenefitCap/TenPercentOfNetIncome  Description: If [MOR31] present, it must be less than or equal to ([MOR31] x 10%) + £1  Transactional error (en): The amount in box [MOR32] must be less than or equal to ([MOR31] x 10%). Please check.</p>	112
<p>Error code: 6233  Location: /MTR/SA102M/ServiceBenefitCap/PaymentsMadeAndServiceBenefitReceived  Description: [MOR34] should equal ( [MOR5] plus [MOR13] )  Transactional error (en): The amount in box [MOR34] must equal ( [MOR5] plus [MOR13] ). Please check.</p>	113
<p>Error code: 6234  Location: /MTR/SA103L/UKIncome/UKDividends/StockDividendsTaxCredit  Description: [LUN7] should not exceed [LUN6]  Transactional error (en): The amount in box [LUN7] exceeds the amount in box [LUN6]. Please check.</p>	159
<p>Error code: 6235  Location: /MTR/SA103S/BusinessIncome/Turnover  Description: If [SSE5] and [SSE6] are both absent, amount must be below [£79,000].  Transactional error (en): The amount in box [SSE9] must be below [£79,000] as [SSE5] and [SSE6] are both absent. Please check.</p>	147

<p>Error code: 6236  Location: /MTR/SA103S/BusinessIncome/Turnover  Description: If [SSE5] present but [SSE6] is absent, amount must be below (<math>[\pounds 79,000] \times \text{no of days} / (365 \text{ or } 366)</math>) where no of days = no of days from ( [SSE5] to [5 April 2014] inclusive )  Transactional error (en): As there is an entry in [SSE5] but [SSE6] is absent, the amount in box [SSE9] must be below (<math>[\pounds 79,000] \times \text{number of days} / (365 \text{ or } 366)</math>) where number of days equals the number of days from [SSE5] to [5 April 2014] inclusive. Please check.</p>	147
<p>Error code: 6237  Location: /MTR/SA103S/BusinessIncome/Turnover  Description: If [SSE6] is present but [SSE5] is absent, amount must be below (<math>[\pounds 79,000] \times \text{no of days} / (365 \text{ or } 366)</math>) where no of days = no of days from ( [6 April 2013] to [SSE6] inclusive )  Transactional error (en): As there is an entry in [SSE6] but [SSE5] is absent, the amount in box [SSE9] must be below (<math>[\pounds 79,000] \times \text{number of days} / (365 \text{ or } 366)</math>) where number of days equals the number of days from [6 April 2013] to [SSE6] inclusive. Please check.</p>	147
<p>Error code: 6238  Location: /MTR/SA103S/BusinessIncome/Turnover  Description: If [SSE5] and [SSE6] are both present, amount must be below (<math>[\pounds 79,000] \times \text{no of days} / (365 \text{ or } 366)</math>) where the no of days = no of days from [SSE5] to [SSE6] inclusive  Transactional error (en): As there is an entry in both [SSE5] and [SSE6], the amount in box [SSE9] must be below (<math>[\pounds 79,000] \times \text{number of days} / (365 \text{ or } 366)</math>) where number of days equals the number of days from [SSE5] to [SSE6] inclusive. Please check.</p>	147
<p>Error code: 6239  Location: /MTR/SA103L  Description: [LUN62] should be present if ( ( [LUN59] plus [LUN61] ) minus [LUN60] ) exceeds 0  Transactional error (en): The sum of ( ( [LUN59] plus [LUN61] ) minus [LUN60] ) exceeds 0. Please complete box [LUN62].</p>	156
<p>Error code: 6240  Location: /MTR/SA103L/OtherReceipts/AggregateSyndicateProfits  Description: [LUN26] is mandatory if [LUN20]  Transactional error (en): There is an entry in [LUN20]. Please complete box [LUN26].</p>	163
<p>Error code: 6241  Location: /MTR/SA103L/OtherReceipts/SpecialReserveFundNetWithdrawalRelease  Description: [LUN26] is mandatory if [LUN21]  Transactional error (en): There is an entry in [LUN21]. Please complete box [LUN26].</p>	163
<p>Error code: 6242  Location: /MTR/SA103L/OtherReceipts/StopLossRecoveries  Description: [LUN26] is mandatory if [LUN22]  Transactional error (en): There is an entry in [LUN22]. Please complete box [LUN26].</p>	164
<p>Error code: 6243  Location: /MTR/SA110/SurplusAllowances/SurplusBlindPersonsAllowance  Description: [CAL12] must not exceed <math>[\pounds 2,160]</math> for the year.  Transactional error (en): The amount in box [CAL12] exceeds Blind Person's allowance for the year. Please check.</p>	284
<p>Error code: 6244  Location: /MTR/SA103L/OtherReceipts/CompensationReceipts  Description: [LUN26] is mandatory if [LUN23]  Transactional error (en): There is an entry in [LUN23]. Please complete box [LUN26].</p>	164
<p>Error code: 6245  Location: /MTR/SA103L/OtherReceipts/RepaymentOfForeignTaxDeduction  Description: [LUN26] is mandatory if [LUN24]  Transactional error (en): There is an entry in [LUN24]. Please complete box [LUN26].</p>	164
<p>Error code: 6246  Location: /MTR/SA103L/OtherReceipts/OtherNonsyndicateIncome  Description: [LUN26] is mandatory if [LUN25]  Transactional error (en): There is an entry in [LUN25]. Please complete box [LUN26].</p>	164
<p>Error code: 6247  Location: /MTR/SA103L/OtherReceipts/TotalOtherLloydsReceipts  Description: [LUN26] should equal ( The sum of [LUN20], [LUN21], [LUN22], [LUN23], [LUN24], and [LUN25] )  Transactional error (en): The amount in box [LUN26] must equal ( the sum of [LUN20], [LUN21], [LUN22], [LUN23], [LUN24], and [LUN25] ). Please check.</p>	165
<p>Error code: 6248  Location: /MTR/SA103L/ProfitAmount  Description: [LUN52] mandatory if [LUN41] &gt; 0  Transactional error (en): There is an entry in box [LUN41] greater than 0. Please complete box [LUN52].</p>	169
<p>Error code: 6249  Location: /MTR/SA103L/TaxableProfits/ForeignTaxClaimedAsDeduction  Description: [LUN52] mandatory if [LUN50] &gt; 0  Transactional error (en): There is an entry in box [LUN50] greater than 0. Please complete box [LUN52].</p>	172

<p>Error code: 6250  Location: /MTR/SA101/LifeInsuranceGains/LifeInsuranceGainsTaxTreatedAsPaid/NumberOfYears  Description: If number of years is present the following should be true: [AOI4]  Transactional error (en): Number of years entered in box [AOI5], but no gain in box [AOI4]. Please check.</p>	77
<p>Error code: 6251  Location: /MTR/SA103L/TaxableProfits/UnusedLossesBroughtForward  Description: [LUN52] mandatory if [LUN51] &gt; 0  Transactional error (en): There is an entry in box [LUN51] greater than 0. Please complete box [LUN52].</p>	172
<p>Error code: 6253  Location: /MTR/SA103L/LossesReconciliation/TotalLossToCarryForward  Description: [LUN62] should equal ( ( [LUN59] plus [LUN61] ) minus [LUN60] )  Transactional error (en): The amount in box [LUN62] must equal the sum of ( ( [LUN59] plus [LUN61] ) minus [LUN60] ). Please check.</p>	176
<p>Error code: 6254  Location: /MTR/SA104F/PartnershipDetails/PartnershipReferenceNumber  Description: Must be valid against the UTR algorithm  Transactional error (en): The entry must be valid against the UTR algorithm. Please check.</p>	179
<p>Error code: 6256  Location: /MTR/SA101/LifeInsuranceGains/LifeInsuranceGainsNoTaxTreatedAsPaid/NumberOfYears  Description: If number of years is present the following should be true: [AOI6]  Transactional error (en): Number of years entered in box [AOI7] but no gain in box [AOI6]. Please check.</p>	78
<p>Error code: 6257  Location: /MTR/SA101/SharesEmploymentCompensationsAndDeductions/CompensationAndLumpSumExemption  Description: [ASE9] should not exceed [£30,000]  Transactional error (en): The amount in box [ASE9] exceeds the maximum relief allowable of [£30,000]. Please check.</p>	83
<p>Error code: 6259  Location: /MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedUKIncome/TaxableProfit  Description: [FPS48] should not exceed ( ( [FPS45] plus [FPS46] ) minus [FPS47] )  Transactional error (en): The amount in box [FPS48] exceeds the sum of ( ( [FPS45] plus [FPS46] ) minus [FPS47] ). Please check.</p>	194
<p>Error code: 6260  Location: /MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedForeignIncome/OtherUntaxedForeignIncomeShare  Description: [FPS60] mandatory if [FPS56]  Transactional error (en): There is an entry in [FPS56]. Please complete box [FPS60].</p>	196
<p>Error code: 6261  Location: /MTR/SA100/TaxReliefs/BlindPersonsAllowance/BlindPersonsAllowanceDetails/LocalAuthorityName  Description: if [REL14] is present, [REL13] should also be present.  Transactional error (en): There is an entry at box [REL14], please complete box [REL13].</p>	66
<p>Error code: 6262  Location: /MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedForeignIncome/BasisPeriodAdjustment  Description: [FPS60] mandatory if [FPS57]  Transactional error (en): There is an entry in [FPS57]. Please complete box [FPS60].</p>	196
<p>Error code: 6263  Location: /MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedForeignIncome/LossBroughtForward  Description: [FPS60] mandatory if [FPS58]  Transactional error (en): There is an entry in [FPS58]. Please complete box [FPS60].</p>	197
<p>Error code: 6264  Location: /MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedForeignIncome/TotalForeignTaxTakenOff  Description: [FPS60] mandatory if [FPS59]  Transactional error (en): There is an entry in [FPS59]. Please complete box [FPS60].</p>	197
<p>Error code: 6265  Location: /MTR/SA103L/UKIncome/UKDividends/OtherDistributionsTaxCredit  Description: [LUN10] should not exceed [LUN9]  Transactional error (en): The amount in box [LUN10] exceeds the amount in box [LUN9]. Please check.</p>	160

<p>Error code: 6266  Location: /MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedForeignIncome/TaxableProfit  Description: If ([FPS56] + [FPS57]) minus ([FPS58] + [FPS59]) is greater than or equal to zero then [FPS60] equals that sum.  Transactional error (en): The amount in box [FPS60] must equal the sum of ([FPS56] + [FPS57]) minus ([FPS58] + [FPS59]) if greater than or equal to zero. Please check.</p>	197
<p>Error code: 6267  Location: /MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedForeignIncome/TaxableProfit  Description: If ([FPS56] + [FPS57]) minus ([FPS58] + [FPS59]) is negative then [FPS60] equals zero.  Transactional error (en): The amount in box [FPS60] must equal zero if the sum of ([FPS56] + [FPS57]) minus ([FPS58] + [FPS59]) is negative. Please check.</p>	197
<p>Error code: 6268  Location: /MTR/SA101/OtherTaxReliefs/EnterpriseInvestmentSchemeShareSubscriptions  Description: [AOR2] should not exceed [£1,000,000]  Transactional error (en): The amount in box [AOR2] exceeds the maximum relief allowable of [£1,000,000]. Please check.</p>	85
<p>Error code: 6269  Location: /MTR/SA104S/PartnershipDetails/PartnershipReferenceNumber  Description: Must be valid against the UTR algorithm  Transactional error (en): The entry must be valid against the UTR algorithm. Please check.</p>	205
<p>Error code: 6272  Location: /MTR/SA106/OverseasLandAndPropertyIncomeDetails/PropertyAbroadProfitOrLoss  Description: [FOR25] should be present if [FOR30B] exceeds 0  Transactional error (en): The amount in box [FOR30B] exceeds 0. Please complete box [FOR25].</p>	243
<p>Error code: 6273  Location: /MTR/SA106/ForeignTaxPaid/ClaimToFTCRForeignTax  Description: [FORF] should be present if [FORC]  Transactional error (en): There is an entry in box [FORC]. Please complete box [FORF].</p>	246
<p>Error code: 6277  Location: /MTR/SA110/AdjustmentsToTaxDue/IncreaseInTaxFromAdjustmentToEarlierYears  Description: If there is an entry in box [CAL14], box [AOI14] or [LUN28] or [FSE71] or [FSE72] or [FPS11] or [SPS11] must be present  Transactional error (en): There is an entry in box [CAL14]. Please complete [AOI14] or [LUN28] or [FSE71] or [FSE72] or [FPS11] or [SPS11].</p>	285
<p>Error code: 6279  Location: /MTR/SA103L/UKIncome/UKDividends/TotalUKDividendsAndDistributions  Description: [LUN11] should equal ( The sum of [LUN6], [LUN7], [LUN8], [LUN9], and [LUN10] )  Transactional error (en): The amount in box [LUN11] must equal ( the sum of [LUN6], [LUN7], [LUN8], [LUN9], and [LUN10] ). Please check.</p>	160
<p>Error code: 6280  Location: /MTR/SA101/OtherTaxReliefs/VentureCapitalTrustShareSubscriptions  Description: venture capital trust share subscriptions is valid if and only if this does not exceed [£200,000]  Transactional error (en): The amount in box [AOR1] exceeds the maximum relief allowable of [£200,000]. Please check.</p>	85
<p>Error code: 6281  Location: /MTR/SA103F/Losses/LossOfYearSetAgainstOtherIncome  Description: [FSE78] should not exceed [FSE77]  Transactional error (en): The amount in box [FSE78] exceeds the amount in box [FSE77]. Please check.</p>	136
<p>Error code: 6282  Location: /MTR/SA103S/TaxableProfits/LossBroughtForward  Description: [SSE29] should not exceed [SSE28]  Transactional error (en): The amount in box [SSE29] exceeds the amount in box [SSE28]. Please check.</p>	153
<p>Error code: 6283  Location: /MTR/SA103L/ForeignTax/ForeignTaxOnPersonalFundIncome  Description: [LUN48] is mandatory if [LUN43] is present  Transactional error (en): There is an entry in [LUN43]. Please complete box [LUN48].</p>	170
<p>Error code: 6284  Location: /MTR/SA103L/ForeignTax/USIncomeTaxPaid  Description: [LUN48] is mandatory if [LUN44] is present  Transactional error (en): There is an entry in [LUN44]. Please complete box [LUN48].</p>	170
<p>Error code: 6285  Location: /MTR/SA103L/ForeignTax/CanadianTaxPaid  Description: [LUN48] is mandatory if [LUN45] is present  Transactional error (en): There is an entry in [LUN45]. Please complete box [LUN48].</p>	170

<p>Error code: 6286  Location: /MTR/SA101/AgeRelatedMarriedCouplesAllowance/HigherEarner/HalfMinimumAllowanceTransferToOther  Description: If present, [MCA1] must be present.  Transactional error (en): Box [MCA3] completed. Please enter spouse/civil partner's name in box [MCA1].</p>	89
<p>Error code: 6287  Location: /MTR/SA103L/ForeignTax/SyndicateForeignTax  Description: [LUN48] is mandatory if [LUN46] is present  Transactional error (en): There is an entry in [LUN46]. Please complete box [LUN48].</p>	170
<p>Error code: 6288  Location: /MTR/SA103L/ForeignTax/AdditionalPaymentsOfForeignTax  Description: [LUN48] is mandatory if [LUN47] is present  Transactional error (en): There is an entry in [LUN47]. Please complete box [LUN48].</p>	171
<p>Error code: 6289  Location: /MTR/SA103L/ForeignTax/TotalForeignTax  Description: [LUN48] should equal ( The sum of [LUN43], [LUN44], [LUN45], [LUN46], and [LUN47] )  Transactional error (en): The amount in box [LUN48] must equal (the sum of [LUN43], [LUN44], [LUN45], [LUN46], and [LUN47] ). Please check.</p>	171
<p>Error code: 6290  Location: /MTR/SA103L/TaxableProfits/TotalTaxableProfits  Description: If the sum of [LUN41] - ( [LUN50] + [LUN51] ) is positive or zero then [LUN52] must equal that sum  Transactional error (en): The amount in box [LUN52] must equal the sum of [LUN41] minus ( [LUN50] plus [LUN51] ) if positive or zero. Please check.</p>	172
<p>Error code: 6299  Location: /MTR/SA103L/ForeignIncome/Dividends/TotalNonUKIncome  Description: [LUN18] should equal ( The sum of [LUN12], [LUN13], [LUN14], [LUN15], [LUN16], and [LUN17] )  Transactional error (en): The amount in box [LUN18] must equal ( the sum of [LUN12], [LUN13], [LUN14], [LUN15], [LUN16], and [LUN17] ). Please check.</p>	162
<p>Error code: 6301  Location: /MTR/SA103L/TotalLloydsIncome  Description: [LUN27] should equal ( The sum of [LUN5], [LUN11], [LUN18], and [LUN26] )  Transactional error (en): The amount in box [LUN27] must equal ( the sum of [LUN5], [LUN11], [LUN18], and [LUN26] ). Please check.</p>	165
<p>Error code: 6303  Location: /MTR/SA101/AgeRelatedMarriedCouplesAllowance/SurplusAllowanceToSpouse  Description: If [MCA11] is present [CAL13] must be absent  Transactional error (en): Box [MCA11] completed. You cannot complete box [CAL13]. Please check.</p>	91
<p>Error code: 6316  Location: /MTR/SA101/LifeInsuranceGains/LifeInsuranceGainsFromVoidedISAs/NumberOfYears  Description: If number of years is present the following should be true: [AOI8]  Transactional error (en): Number of years entered in box [AOI9] but no gain in box [AOI8]. Please check.</p>	79
<p>Error code: 6317  Location: /MTR/SA100/Income/StateBenefits/TaxTakenOffIncapacityBenefit  Description: If tax taken off incapacity benefit is present the following should be true: [INC12]  Transactional error (en): Tax deducted entered in box [INC13] but no figure in [INC12]. Please check.</p>	59
<p>Error code: 6326  Location: /MTR/SA103L/LossesAndExpenses/TotalLossesAndExpenses  Description: [LUN40] should equal ( The sum of [LUN29], [LUN30], [LUN31], [LUN32], [LUN33], [LUN34], [LUN35], [LUN36], [LUN37], [LUN38], and [LUN39] )  Transactional error (en): The amount in box [LUN40] must equal ( the sum of [LUN29], [LUN30], [LUN31], [LUN32], [LUN33], [LUN34], [LUN35], [LUN36], [LUN37], [LUN38], and [LUN39] ). Please check.</p>	168
<p>Error code: 6332  Location: /MTR/SA103L/ProfitAmount  Description: If [LUN27] minus [LUN40] is zero or positive then [LUN41] must equal the result.  Transactional error (en): The amount in box [LUN41] must equal [LUN27] minus [LUN40] if zero or positive. Please check.</p>	169
<p>Error code: 6334  Location: /MTR/SA103L/LossAmount  Description: loss amount should not be present if ( [LUN27] minus [LUN40] ) exceeds 0  Transactional error (en): The entry in box [LUN42] must not be present as [LUN27] minus [LUN40] exceeds 0. Please check.</p>	169

<p>Error code: 6343  Location: /MTR  Description: There should not be entries in both [FIN4] and [FIN9].  Transactional error (en): There should not be entries in both [FIN4] and [FIN9]. Please check.</p>	45
<p>Error code: 6357  Location: /MTR/SA101/SharesEmploymentCompensationsAndDeductions/TaxTakenOffLumpSumsLeftBlank  Description: If [ASE7] is present [EMP2] must be greater than zero  Transactional error (en): There is an entry in box [ASE7]. There must be an entry greater than zero in box [EMP2]. Please check.</p>	82
<p>Error code: 6358  Location: /MTR/SA101/SharesEmploymentCompensationsAndDeductions/TaxTakenOffLumpSumsLeftBlank  Description: [ASE7] must be absent if there is an entry greater than zero in box [ASE6]  Transactional error (en): Box [ASE7] must be absent if there is an entry greater than zero in box [ASE6]</p>	82
<p>Error code: 6360  Location: /MTR/SA100/TaxReliefs/CharitableGiving/GiftAidPaymentsCarriedBackToPreviousYear  Description: [REL7] should not exceed [REL5]  Transactional error (en): The amount in box [REL7] exceeds the amount in box [REL5]. Please check.</p>	64
<p>Error code: 6385  Location: /MTR/SA103L/ForeignTax/ForeignTaxOnPersonalFundIncome  Description: [LUN43] should equal ( [LUN13] plus [LUN16] )  Transactional error (en): The amount in box [LUN43] must equal ( [LUN13] plus [LUN16] ). Please check.</p>	170
<p>Error code: 6386  Location: /MTR/SA109/Domicile/FirstYearOrAlwaysDomiciledOutsideUK  Description: If present [NRD23] must be present  Transactional error (en): There is an entry in box [NRD24]. Box [NRD23] must also be completed. Please check.</p>	275
<p>Error code: 6387  Location: /MTR/SA109/Domicile/DateDomicileChanged  Description: If date domicile changed is present the following should be true: [NRD23] present  Transactional error (en): There is an entry in box [NRD25]. Box [NRD23] must also be completed. Please check.</p>	276
<p>Error code: 6388  Location: /MTR/SA109/Domicile/BornInUKButNonUKDomicile  Description: If born in UK but non-UK domicile is present the following should be true: [NRD23] present  Transactional error (en): There is an entry in box [NRD26]. Box [NRD23] must also be completed. Please check.</p>	276
<p>Error code: 6389  Location: /MTR/SA109/Domicile/BornInUKButNonUKDomicile  Description: If born in UK but non-UK domicile is present the following should be true: not ( [NRD25] )  Transactional error (en): There is an entry in box [NRD26]. [NRD25] must be absent. Please check.</p>	276
<p>Error code: 6390  Location: /MTR/SA109/Domicile/DateOfComingToLiveInUK  Description: If date of coming to live in UK is present the following should be true: [NRD23] present  Transactional error (en): There is an entry in box [NRD27]. Box [NRD23] must also be completed. Please check.</p>	276
<p>Error code: 6393  Location: /MTR/SA103L/AllowableLosses/LossAmount  Description: loss amount should not be present if ( [LUN27] minus [LUN40] ) exceeds 0  Transactional error (en): The entry in box [LUN53] must not be present as [LUN27] minus [LUN40] exceeds 0. Please check.</p>	173
<p>Error code: 6397  Location: /MTR/SA108/QuotedSharedAndOtherSecurities/QuotedSharesGainsInTheYear  Description: If quoted shares – gains in the year is present the following should be true: [CGT18] and [CGT19]  Transactional error (en): There is an entry in box [CGT21], [CGT18] and [CGT19] must be present.</p>	264

<p>Error code: 6398  Location: /MTR/SA108/UnquotedSharesAndOtherSecurities/UnquotedSharesGainsInTheYear  Description: If unquoted shares – gains in the year is present the following should be true: [CGT24] and [CGT25]  Transactional error (en): There is an entry in box [CGT27], [CGT24] and [CGT25] must be present.</p>	266
<p>Error code: 6402  Location: /MTR/SA103L/AllowableLosses/LossAmount  Description: [LUN53] should equal [LUN42]  Transactional error (en): The amount in box [LUN53] must equal [LUN42]. Please check.</p>	173
<p>Error code: 6406  Location: /MTR/SA103L/AllowableLosses/ForeignTaxClaimedAsDeduction  Description: foreign tax claimed as deduction should not be present if ( [LUN27] minus [LUN40] ) exceeds 0  Transactional error (en): The entry in box [LUN54] must not be present as [LUN27] minus [LUN40] exceeds 0. Please check.</p>	173
<p>Error code: 6409  Location: /MTR/SA101/OtherTaxReliefs/MaintenanceOrAlimonyPayments  Description: [AOR7] should not exceed [£3,040].  Transactional error (en): The amount in box [AOR7] exceeds the upper limit for relief of [£3,040]. Please check.</p>	86
<p>Error code: 6410  Location: /MTR/SA103L/AllowableLosses/LossForTheYear  Description: [LUN55] should equal ( [LUN53] plus [LUN54] )  Transactional error (en): The amount in box [LUN55] must equal ( [LUN53] plus [LUN54] ). Please check.</p>	174
<p>Error code: 6414  Location: /MTR/SA101/AgeRelatedMarriedCouplesAllowance/DateOfMarriageOrCivilPartnership  Description: Must be a date in the return year.  Transactional error (en): Must be a date between 6 April and 5 April of the year of the return. Please amend the entry.</p>	91
<p>Error code: 6418  Location: /MTR/SA101/AgeRelatedMarriedCouplesAllowance/HigherEarner/AllMinimumAllowance  TransferToOther  Description: If present, [MCA1] must be present.  Transactional error (en): Box [MCA4] completed. Please enter spouse/civil partner's name in box [MCA1].</p>	89
<p>Error code: 6419  Location: /MTR/SA101/AgeRelatedMarriedCouplesAllowance/HigherEarner/AllMinimumAllowance  TransferToOther  Description: If present, [MCA3] must be absent  Transactional error (en): Box [MCA3] completed, you cannot complete box [MCA4]. Please amend box [MCA3] or [MCA4].</p>	89
<p>Error code: 6428  Location: /MTR/SA100/YourPersonalDetails/DateOfBirth  Description: If present must be earlier than 6 April next after the end of the return year.  Transactional error (en): Date of birth cannot be later than 5 April of the year of the return. Please check.</p>	47
<p>Error code: 6429  Location: /MTR/SA101/SharesEmploymentCompensationsAndDeductions/NonUKTaxableForeignEarnings  Description: If there is an entry in [ASE12] it must not exceed by more than £1 the total of boxes [MOR38] + [EMP1] + [EMP3] + [EMP9] + [EMP10] + [EMP11] + [EMP12] + [EMP13] + [EMP14] + [EMP15] + [EMP16] + [ASE3] + [ASE4] + [ASE5] (error 429)  Transactional error (en): The entry in box [ASE12] exceeds the total of boxes [MOR38] + [EMP1] + [EMP3] + [EMP9] + [EMP10] + [EMP11] + [EMP12] + [EMP13] + [EMP14] + [EMP15] + [EMP16] + [ASE3] + [ASE4] + [ASE5]. Please check.</p>	84
<p>Error code: 6433  Location: /MTR/SA103F/BusinessDetails/DateBusinessCeased  Description: Must be within return year.  Transactional error (en): Must be a date between 6 April and 5 April of the year of the return. Please amend the entry.</p>	118
<p>Error code: 6433  Location: /MTR/SA103F/BusinessDetails/DateBusinessStarted  Description: Must be within the current return year  Transactional error (en): Must be a date between 6 April and 5 April of the year of the return. Please amend the entry.</p>	117
<p>Error code: 6433  Location: /MTR/SA103S/BusinessDetails/DateBusinessCeased  Description: must be within the current return year  Transactional error (en): Must be a date between 6 April and 5 April of the year of the return. Please amend the entry.</p>	146



Error code: 6433 Location: /MTR/SA103S/BusinessDetails/DateBusinessStarted Description: must be within the current return year Transactional error (en): Must be a date between 6 April and 5 April of the year of the return. Please amend the entry.	146
Error code: 6434 Location: /MTR/SA103F/BusinessDetails/DateBusinessCeased Description: Must be the same as or later than [FSE6] Transactional error (en): The date cannot be earlier than [FSE6]. Please amend the entry.	118
Error code: 6435 Location: /MTR/SA103F/BusinessIncome/Turnover Description: If turnover is present the following should be true: [FSE8] Transactional error (en): There is an amount in box [FSE15]. Please complete box [FSE8].	120
Error code: 6437 Location: /MTR/SA103F/BusinessIncome/OtherBusinessIncome Description: If other business income is present the following should be true: [FSE8] Transactional error (en): There is an amount in box [FSE16]. Please complete box [FSE8].	120
Error code: 6449 Location: /MTR/SA103F/Losses/LossToCarryBack Description: Must not exceed [FSE77] minus [FSE78] Transactional error (en): The amount in box [FSE79] exceeds ( [FSE77] minus [FSE78]). Please check.	137
Error code: 6468 Location: /MTR/SA105/TaxableProfitOrLoss/RentARoomExemptAmount Description: If present [PRO4] must be absent Transactional error (en): There is an entry in box [PRO37], box [PRO4] must be absent. Please amend the incorrect entry.	225
Error code: 6469 Location: /MTR/SA105/TaxableProfitOrLoss/RentARoomExemptAmount Description: [PRO37] is valid if and only if this does not exceed [£4,250] Transactional error (en): The amount in box [PRO37] exceeds [£4,250]. Please check.	225
Error code: 6472 Location: /MTR/SA105/TaxableProfitOrLoss/TaxableProfitForTheYear Description: [PRO40] should equal ( [PRO38] minus [PRO39] ) Transactional error (en): The amount in box [PRO40] must equal( [PRO38] minus [PRO39] ). Please check.	226
Error code: 6499 Location: /MTR/SA101/AgeRelatedMarriedCouplesAllowance/LowerEarner/AllMinimumAllowanceTransferToYou Description: If present, [MCA6] must be absent. If [MCA1] present [MCA7] must be absent Transactional error (en): Box [MCA1] or [MCA6] completed, you cannot complete box [MCA7]. Please amend the incorrect box entry.	90
Error code: 6504 Location: /MTR/SA102/Employment/TaxTakenOffPay Description: May be negative if more than one set employment pages present. Must not be negative if only one employment page present. Transactional error (en): This box must not be negative because there is only one employment page present..	98
Error code: 6507 Location: /MTR/SA106/TotalTaxableProfit Description: If [FOR25] minus [FOR26] is positive or zero then [FOR27] = [FOR25] minus [FOR26] else [FOR27] must be absent or zero Transactional error (en): The amount in box [FOR27] must equal [FOR25] minus [FOR26] if this is positive or zero, or [FOR27] must be absent or zero. Please check.	245
Error code: 6509 Location: /MTR/SA100/YourPersonalDetails/NewAddress/AddressLine4 Description: If [A14] present then [A11], [A12] and [A13] must be present. Transactional error (en): [A14] is completed, [A11], [A12] and [A13] must also be completed. Please check.	48
Error code: 6510 Location: /MTR/SA103S/LossesClass4NICsAndTaxTakenOff/LossToCarryBack Description: [SSE34] must not be greater than [SSE32] – [SSE33] Transactional error (en): The amount in box [SSE34] exceeds [SSE32] minus [SSE33]. Please check	154
Error code: 6511 Location: /MTR Description: There should only be an entry in one set of Class 4 NIC boxes on the return Transactional error (en): There should only be an entry in one set of Class 4 NIC boxes on the return	45

<p>Error code: 6512  Location: /MTR/SA100/TaxReliefs/BlindPersonsAllowance/BlindPersonsAllowanceDetails/SurplusBlindPersonsAllowanceToSpouse  Description: If [REL16] is present [CAL12] must be absent  Transactional error (en): There is an entry in box [REL16], box [CAL12] must be absent.</p>	66
<p>Error code: 6524  Location: /MTR/SA110/PaymentsOnAccount/ClaimToReducePaymentsOnAccount  Description: first payment on account should be present if [CAL10] present  Transactional error (en): Box [CAL10] completed. An entry is required in box [CAL11].  Please check.</p>	283
<p>Error code: 6525  Location: /MTR/SA100/ChargeableEventGains  Description: If Box1A present then boxes [AOI7], [AOI5], [AOI9] and [FOR44] must be absent  Transactional error (en): If Box1A present then boxes [AOI7], [AOI5], [AOI9] and [FOR44] must be absent.</p>	75
<p>Error code: 6526  Location: /MTR/SA101/SharesEmploymentCompensationsAndDeductions/SeafarersEarningsDeduction  Description: If there is an entry in [ASE11] it must not exceed by more than £1 the total of boxes ( [MOR38] + [EMP1] + [EMP3] + [EMP9] + [EMP10] + [EMP11] + [EMP12] + [EMP13] + [EMP14] + [EMP15] + [EMP16] + [ASE3] + [ASE4] + [ASE5]) less ( [ASE12] + [EMP19] + [EMP18] + [EMP20] + [EMP17])  Transactional error (en): The entry in box [ASE11] exceeds the total of boxes ( [MOR38] + [EMP1] + [EMP3] + [EMP9] + [EMP10] + [EMP11] + [EMP12] + [EMP13] + [EMP14] + [EMP15] + [EMP16] + [ASE3] + [ASE4] + [ASE5]) less ( [ASE12] + [EMP19] + [EMP18] + [EMP20] + [EMP17]). Please check.</p>	83
<p>Error code: 6527  Location: /MTR/SA101/SharesEmploymentCompensationsAndDeductions/ForeignTaxNoForeignTaxCreditReliefClaim  Description: If there is an entry in box [ASE13] it must not exceed by more than £1 the total of ( [MOR38] + [EMP1] + [EMP3] + [EMP9] + [EMP10] + [EMP11] + [EMP12] + [EMP13] + [EMP14] + [EMP15] + [EMP16] + [ASE3] + [ASE4] + [ASE5] ) less ( [ASE12] + [EMP17] + [EMP18] + [EMP19] + [EMP20] + [ASE11]). If the sum is negative treat as zero.(error 431)  Transactional error (en): The entry in box [ASE13] exceeds the total of boxes ( [MOR38] + [EMP1] + [EMP3] + [EMP9] + [EMP10] + [EMP11] + [EMP12] + [EMP13] + [EMP14] + [EMP15] + [EMP16] + [ASE3] + [ASE4] + [ASE5] ) less ( [ASE12] + [EMP17] + [EMP18] + [EMP19] + [EMP20] + [ASE11]). Please check. If the sum is negative please treat as zero.</p>	84
<p>Error code: 6529  Location: /MTR/SA101/AgeRelatedMarriedCouplesAllowance/SurplusAllowanceFromSpouse  Description: [CAL13] must be present if [MCA10] is present  Transactional error (en): Box [CAL13] must be completed if box [MCA10] completed.  Please check.</p>	91
<p>Error code: 6531  Location: /MTR/SA103L/UKIncome/UKInterest/TotalUKInterestAndTaxTakenOff  Description: [LUN5] should equal ( The sum of [LUN1], [LUN2], [LUN3], and [LUN4] )  Transactional error (en): The amount in box [LUN5] must equal ( the sum of [LUN1], [LUN2], [LUN3], and [LUN4] ). Please check.</p>	158
<p>Error code: 6532  Location: /MTR/SA103L/LossAmount  Description: If [LUN27] minus [LUN40] is negative then [LUN42] must equal the positive equivalent  Transactional error (en): The amount in box [LUN42] must equal the positive equivalent of [LUN27] minus [LUN40] if negative. Please check.</p>	169
<p>Error code: 6534  Location: /MTR/SA103L/TaxableProfits/ForeignTaxClaimedAsDeduction  Description: If [LUN50] is present and greater than zero, [LUN41] must be present and greater than zero  Transactional error (en): Box [LUN50] completed with an entry greater than zero, box [LUN41] must also be completed and greater than zero. Please check.</p>	172
<p>Error code: 6535  Location: /MTR/SA103L/TaxableProfits/UnusedLossesBroughtForward  Description: If [LUN51] is present and greater than zero, [LUN41] must be present and greater than zero  Transactional error (en): Box [LUN51] completed with an entry greater than zero, box [LUN41] must also be completed and greater than zero. Please check.</p>	172
<p>Error code: 6545  Location: /MTR/SA101/AgeRelatedMarriedCouplesAllowance/DateOfMarriageOrCivilPartnership  Description: If present either [MCA1] or [MCA8] must be present.  Transactional error (en): Box [MCA9] completed, an entry is required in box either [MCA1] or [MCA8].</p>	91

<p>Error code: 6551  Location: /MTR/SA101/OtherInformation/IncomeTaxLosses/YearForWhichReliefClaimed  Description: If year for which relief claimed is present the following should be true:  [AIL3]  Transactional error (en): There is an entry in box [AIL5], an entry must be present in [AIL3]. Please check.</p>	93
<p>Error code: 6554  Location: /MTR/SA100/YourTaxReturn/EmploymentSchedule  Description: If [YTR1.1A] is present, [YTR1.1B] must be present  Transactional error (en): There is an entry in box [YTR1.1A]. Please complete box [YTR1.1B].</p>	50
<p>Error code: 6555  Location: /MTR/SA100/YourTaxReturn/FullSelfEmploymentSchedule  Description: Number of full self employment schedules should be present if [YTR2.2A]  Transactional error (en): There is an entry in box [YTR2.2A]. Please complete box [YTR2.2B].</p>	51
<p>Error code: 6556  Location: /MTR/SA100/YourTaxReturn/ShortSelfEmploymentSchedule  Description: If [YTR2A.2A] present then [YTR2A.2B] must be present  Transactional error (en): There is an entry in box [YTR2A.2A]. Please complete box [YTR2A.2B].</p>	52
<p>Error code: 6557  Location: /MTR/SA100/YourTaxReturn/FullPartnershipSchedule  Description: Number of full partnership schedules should be present if [YTR3.3A]  Transactional error (en): There is an entry in box [YTR3.3A]. Please complete box [YTR3.3B].</p>	52
<p>Error code: 6558  Location: /MTR/SA100/YourTaxReturn/ShortPartnershipSchedule  Description: If [YTR3A.3A] present then [YTR3A.3B] must be present  Transactional error (en): There is an entry in box [YTR3A.3A]. Please complete box [YTR3A.3B].</p>	53
<p>Error code: 6567  Location: /MTR/SA100/Income/OtherUKIncome/OtherTaxableIncomeDetails/TaxTakenOffOtherTaxableIncome  Description: [INC18] should not exceed [INC16]  Transactional error (en): The amount in box [INC18] exceeds the amount in box [INC16]. Please check.</p>	61
<p>Error code: 6568  Location: /MTR/SA100/Income/OtherUKIncome  Description: description of other income should be present if [INC16] or [INC19]  Transactional error (en): There is an entry in box [INC16] and/or [INC19]. Please complete box [INC20].</p>	60
<p>Error code: 6574  Location: /MTR/SA103L/AllowableLosses/ForeignTaxClaimedAsDeduction  Description: If [LUN54] is present and greater than zero, [LUN42] must be present and greater than zero.  Transactional error (en): There is an entry greater than zero in box [LUN54] therefore an entry greater than zero must be present in [LUN42]. Please check.</p>	173
<p>Error code: 6575  Location: /MTR/SA103L/AllowableLosses/LossOffsetAgainstOtherIncome  Description: [LUN56] should not exceed [LUN55]  Transactional error (en): The amount in box [LUN56] exceeds the amount in box [LUN55]. Please check.</p>	174
<p>Error code: 6576  Location: /MTR/SA103L/LossesReconciliation/LossesUsedAgainstProfitsOfYear  Description: [LUN60] should equal [LUN51]  Transactional error (en): The amount in box [LUN60] must equal the amount in box [LUN51]. Please check.</p>	175
<p>Error code: 6577  Location: /MTR/SA103L/LossesReconciliation/UnusedLossFromTheYear  Description: [LUN61] should equal [LUN58]  Transactional error (en): The amount in box [LUN61] must equal the amount in box [LUN58]. Please check.</p>	175
<p>Error code: 6583  Location: /MTR/SA103L/AllowableLosses/LossCarriedBack  Description: [LUN57] should not exceed ( [LUN55] minus [LUN56] )  Transactional error (en): The amount in box [LUN57] exceeds ( [LUN55] minus [LUN56] ). Please check.</p>	174
<p>Error code: 6586  Location: /MTR/SA106/OverseasLandAndPropertyIncomeDetails/TotalRentsAndOtherPropertyReceipts  Description: number of properties should be present if [FOR14]  Transactional error (en): Box [FOR15] must be present if [FOR14] is present. Please check.</p>	240

<p>Error code: 6590  Location: /MTR/SA102M/OtherIncome/TaxTakenOfOtherIncome  Description: If tax taken of other income is present the following should be true:  [MOR36]  Transactional error (en): There is an amount in box [MOR37]. Please complete box [MOR36].</p>	114
<p>Error code: 6595  Location: /MTR/SA110/SelfAssessment/Class4NICsDue  Description: c) If one of [FSE100], [LUN63], [SPS25], [FPS25] or [SSE36] is Y, [CAL4] must be zero or absent ( Error number 310). (see section F)  Transactional error (en): There is an entry in one of boxes [FSE100], [LUN63], [SPS25], [FPS25] or [SSE36]. Box [CAL4] must be zero or absent. Please check.</p>	282
<p>Error code: 6597  Location:  /MTR/SA110/AdjustmentsToTaxDue/DecreaseInTaxFromAdjustmentToEarlierYears  Description: If there is an entry in box [CAL15] there must be an entry in at least one of boxes [FSE79], [SSE34],[LUN57], [FPS23], [SPS23], [CGT11] or [CGT14] or a positive entry in box [FSE72] or [FPS11] [SPS11]  Transactional error (en): There is an amount in box [CAL15], there must be an entry in at least one of boxes [FSE79], [SSE34],[LUN57], [FPS23], [SPS23], [CGT11] or [CGT14] or a positive entry in box [FSE72] or [FPS11] [SPS11]. Please check.</p>	285
<p>Error code: 6598  Location: /MTR/SA106/OverseasSavings/IncomeSource  Description: If [FOR4E] is Y, [FOR4F] must = [FOR4B] otherwise [FOR4F] must = [FOR4B] minus [FOR4C]  Transactional error (en): The amount in box [FOR4F] must equal [FOR4B] if box [FOR4E] completed. If box [FOR4E] not completed, [FOR4F] must equal [FOR4B] minus [FOR4C]. Please check.</p>	228
<p>Error code: 6599  Location: /MTR/SA106/OverseasSavings/IncomeSource/ForeignTax  Description: [FOR4C] should not exceed [FOR4B]  Transactional error (en): The amount in box [FOR4C] exceeds the amount in box [FOR4B]. Please check.</p>	229
<p>Error code: 6700  Location: /MTR/SA106/OverseasSavings/IncomeSource/SpecialWithholdingTax  Description: If [FOR1] is not 'yes', then [FOR4D] should not exceed [FOR4B]  Transactional error (en): The amount in box [FOR4D] exceeds the amount in box [FOR4B] when [FOR1] is not submitted. Please check.</p>	229
<p>Error code: 6701  Location: [MTR_SA106SourceOfForeignIncomeTotals]/SWTOrUKTax  Description: Total of all iterations of box SpecialWithholdingTax  Transactional error (en): Must equal the sum of all occurrences of box 'SpecialWithholdingTax'.</p>	296
<p>Error code: 6702  Location: [MTR_SA106SourceOfForeignIncomeTotals]/TaxableAmount  Description: Total of all iterations of box TaxableAmountOnInterestAndOtherSavings  Transactional error (en): Must equal the sum of all occurrences of box 'TaxableAmountOnInterestAndOtherSavings'.</p>	296
<p>Error code: 6703  Location: /MTR/SA106/OverseasLandAndPropertyIncomeDetails/NetProfitOrLoss  Description: [FOR18] should equal ( ( [FOR14] plus [FOR16] ) minus [FOR17] )  Transactional error (en): The amount in box [FOR18] must equal ( ( [FOR14] plus [FOR16] ) minus [FOR17] ). Please check.</p>	241
<p>Error code: 6715  Location:  /MTR/SA106/OverseasLandAndPropertyIncomeDetails/TenPercentWearAndTearAllowance  Description: [FOR23] must not exceed 10% of [FOR14] with a tolerance of £1  Transactional error (en): The amount in box [FOR23] exceeds 10% of box [FOR14]. Please check.</p>	242
<p>Error code: 6718  Location:  /MTR/SA106/OverseasLandAndPropertyIncomeDetails/AdjustedProfitOrLossForTheYear  Description: [FOR24] should equal ( ( The sum of [FOR18], [FOR19], and [FOR20] ) minus ( The sum of [FOR21], [FOR22], and [FOR23] ) )  Transactional error (en): The amount in box [FOR24] must equal ( ( the sum of [FOR18], [FOR19], and [FOR20] ) minus ( the sum of [FOR21], [FOR22], and [FOR23] ) ). Please check.</p>	243
<p>Error code: 6719  Location: /MTR/SA106/TotalAdjustedProfitOrLoss  Description: Total of all iterations of box [FOR30B]  Transactional error (en): Must equal the sum of all occurrences of box [FOR30B].</p>	244
<p>Error code: 6720  Location: /MTR/SA106/TotalForeignTaxTakenOff  Description: Total of all iterations of box [FOR30C]  Transactional error (en): Must equal the sum of all occurrences of box [FOR30C].</p>	245

Error code: 6721 Location: /MTR/SA106/TotalSpecialWithholdingTax Description: Total of all iterations of box [FOR30D] Transactional error (en): Must equal the sum of all occurrences of box [FOR30D].	245
Error code: 6723 Location: /MTR/SA109/TimeSpentInUK/NumberOfDaysDueToExceptionalCircumstances Description: [NRD11] should not exceed [NRD10] Transactional error (en): The entry in box [NRD11] exceeds the entry in box [NRD10]. Please check.	272
Error code: 6724 Location: /MTR/SA109/TimeSpentInUK/NumberOfDaysDueToExceptionalCircumstances Description: If number of days due to exceptional circumstances is present the following should be true: [NRD10] Transactional error (en): There is an entry in box [NRD11], an entry must be present in [NRD10]. Please check.	272
Error code: 6726 Location: /MTR/SA109/Domicile/DateOfComingToLiveInUK Description: If date of coming to live in UK is present the following should be true: not ( [NRD26] ) Transactional error (en): There is an entry in box [NRD27]. Box [NRD26] must be absent. Please check.	276
Error code: 6730 Location: /MTR/SA110/PaymentsOnAccount/FirstPaymentOnAccount Description: Entry must not be zero except where a claim to reduce payments on account has been made by ticking box [CAL10] and the claim is to reduce the payments on account to zero Transactional error (en): Entry must not be zero except where a claim to reduce payments on account has been made by ticking box [CAL10] and the claim is to reduce the payments on account to zero. Please check.	284
Error code: 6731 Location: /MTR/SA104F/PartnershipDetails/DateJoinedPartnership Description: must be within the return period Transactional error (en): The date entered must be within the return period.	179
Error code: 6731 Location: /MTR/SA104F/PartnershipDetails/DateLeftPartnership Description: must be within the return period Transactional error (en): The date entered must be within the return period.	180
Error code: 6731 Location: /MTR/SA104S/PartnershipDetails/DateJoinedPartnership Description: must be within the return period Transactional error (en): The date entered must be within the return period.	205
Error code: 6731 Location: /MTR/SA104S/PartnershipDetails/DateLeftPartnership Description: must be within the return year. Transactional error (en): The date entered must be within the return period.	206
Error code: 6732 Location: /MTR/SA100/TaxReliefs/BlindPersonsAllowance/SurplusBlindPersonsAllowanceFromSpouse Description: [CAL12] Must be present if [REL15] is present Transactional error (en): There is an entry in box [REL15]. Please complete box [CAL12].	66
Error code: 6733 Location: /MTR/SA104F/ShareOfProfits/DateBasisPeriodBegan Description: If [FPS6] present [FPS7] must be the same as or later than [FPS6] Transactional error (en): There is an entry in box [FPS6]. The entry in box [FPS7] must be the same as or later than [FPS6]. Please check.	181
Error code: 6737 Location: /MTR/SA104F/ShareOfProfits/LossesBroughtForward Description: [FPS17] should not exceed [FPS16] Transactional error (en): The amount in box [FPS17] exceeds the amount in box [FPS16]. Please check.	184
Error code: 6738 Location: /MTR/SA104F/ShareOfProfits/TaxableProfitsAfterLosses Description: [FPS18] should equal ( [FPS16] minus [FPS17] ) Transactional error (en): The amount in box [FPS18] must equal ( [FPS16] minus [FPS17] ). Please check.	184
Error code: 6739 Location: /MTR/SA104F/ShareOfProfits/TotalTaxableBusinessProfits Description: [FPS20] should equal ( [FPS18] plus [FPS19] ) Transactional error (en): The amount in box [FPS20] must equal ( [FPS18] plus [FPS19] ). Please check.	184

<p>Error code: 6741  Location: /MTR/SA104F/ShareOfLosses/LossToBeCarriedBack  Description: [FPS23] should not exceed ( [FPS21] minus [FPS22] )  Transactional error (en): The amount in box [FPS23] exceeds ( [FPS21] minus [FPS22] ).  Please check.</p>	185
<p>Error code: 6743  Location:  /MTR/SA104F/ShareOfUntaxedIncome/SavingsIncome/AdjustedUKSavingsIncome  Description: [FPS30] should equal ( [FPS28] plus [FPS29] )  Transactional error (en): The amount in box [FPS30] must equal ( [FPS28] plus [FPS29] ).  Please check.</p>	188
<p>Error code: 6744  Location:  /MTR/SA104F/ShareOfUntaxedIncome/SavingsIncome/ForeignIncome/AdjustedForeignSavingsIncome  Description: [FPS34] should equal ( ( [FPS31] plus [FPS32] ) minus [FPS33] )  Transactional error (en): The amount in box [FPS34] must equal ( ( [FPS31] plus [FPS32] ) minus [FPS33] ). Please check.</p>	189
<p>Error code: 6745  Location:  /MTR/SA104F/ShareOfUntaxedIncome/SavingsIncome/TotalUntaxedSavingsIncome  Description: [FPS35] should equal ( [FPS30] plus [FPS34] )  Transactional error (en): The amount in box [FPS35] must equal ( [FPS30] plus [FPS34] ).  Please check.</p>	190
<p>Error code: 6746  Location:  /MTR/SA104F/ShareOfUntaxedIncome/UKPropertyIncome/LossBroughtForward  Description: [FPS38] cannot exceed the sum of [FPS36]+[FPS37] where the sum is positive  Transactional error (en): The amount in box [FPS38] cannot exceed the sum of [FPS36]+[FPS37] where the sum is positive. Please check.</p>	191
<p>Error code: 6747  Location:  /MTR/SA104F/ShareOfUntaxedIncome/UKPropertyIncome/LossForYearSetOffAgainstOtherIncome  Description: where the sum of [FPS36] + [FPS37] is negative, [FPS39] cannot exceed the sum's positive equivalent  Transactional error (en): The amount in box [FPS39] cannot exceed the positive equivalent of the sum of [FPS36] + [FPS37]. Please check.</p>	191
<p>Error code: 6753  Location:  /MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedUKIncome/LossBroughtForward  Description: [FPS47] should not exceed ( [FPS45] plus [FPS46] )  Transactional error (en): The amount in box [FPS47] exceeds ( [FPS45] plus [FPS46] ).  Please check.</p>	193
<p>Error code: 6755  Location:  /MTR/SA104F/ShareOfUntaxedIncome/OffshoreFundsIncome/TaxableIncomeAfterAdjustmentAndForeignTax  Description: [FPS55] should equal ( ( [FPS52] plus [FPS53] ) minus [FPS54] )  Transactional error (en): The amount in box [FPS55] must equal ( ( [FPS52] plus [FPS53] ) minus [FPS54] ). Please check.</p>	196
<p>Error code: 6756  Location:  /MTR/SA104F/ShareOfUntaxedIncome/OtherUntaxedForeignIncome/LossBroughtForward  Description: [FPS58] should not exceed ( [FPS56] plus [FPS57] )  Transactional error (en): The amount in box [FPS58] exceeds ( [FPS56] plus [FPS57] ).  Please check.</p>	197
<p>Error code: 6759  Location:  /MTR/SA104F/ShareOfUntaxedIncome/TotalUntaxedIncome/TotalUntaxedIncomeShare  Description: [FPS67] should equal ( [FPS64] minus [FPS65] )  Transactional error (en): The amount in box [FPS67] must equal ( [FPS64] minus [FPS65] ). Please check.</p>	199
<p>Error code: 6760  Location:  /MTR/SA104F/ShareOfPartnershipIncome/ShareOfTaxedIncomeTaxableAt10Percent/TaxedIncomeTaxable  Description: [FPS70] should equal ( [FPS68] minus [FPS69] )  Transactional error (en): The amount in box [FPS70] must equal ( [FPS68] minus [FPS69] ). Please check.</p>	200
<p>Error code: 6761  Location:  /MTR/SA104F/ShareOfPartnershipIncome/ShareOfTaxedIncomeTaxableAt20Percent/TaxedIncomeTaxableAt20Percent  Description: [FPS73] should equal ( [FPS71] minus [FPS72] )  Transactional error (en): The amount in box [FPS73] must equal ( [FPS71] minus [FPS72] ). Please check.</p>	201

Error code: 6762 Location: /MTR/SA104F/ShareOfPartnershipIncome/ShareOfTotalTaxedAndUntaxedIncome Description: share of total taxed and untaxed income is valid if and only if this equals ( ( The sum of [FPS20], [FPS67], and [FPS74] ) minus [FPS75] ) Transactional error (en): The amount in box [FPS76] must equal ( ( the sum of [FPS20], [FPS67], and [FPS74] ) minus [FPS75] ). Please check.	202
Error code: 6763 Location: /MTR/SA104F/ShareOfPartnershipTaxPaid/ShareOfTotalTaxTakenOff Description: [FPS81] should equal ( The sum of [FPS77], [FPS78], [FPS79], and [FPS80] ) Transactional error (en): The amount in box [FPS81] must equal ( the sum of [FPS77], [FPS78], [FPS79], and [FPS80] ). Please check.	204
Error code: 6766 Location: /MTR/SA104S/ShareOfPartnershipTradingOrProfessionalProfits/DateBasisPeriodBegan Description: If [SPS6] present [SPS7] must be the same as or later than [SPS6] Transactional error (en): There is an entry in box [SPS6]. The entry in box [SPS7] must be the same as or later than [SPS6]. Please check.	207
Error code: 6769 Location: /MTR/SA104S/ShareOfPartnershipTradingOrProfessionalProfits/ShareOfPartnershipProfitOrLoss Description: If share of partnership profit or loss is present the following should be true: [SPS6] Transactional error (en): There is an amount in box [SPS8]. Please complete box [SPS6].	208
Error code: 6777 Location: /MTR/SA101/AgeRelatedMarriedCouplesAllowance/LowerEarner/SpousesName Description: If [MCA8] is present, one of [MCA6] or [MCA7] must be Y Transactional error (en): Spouse/civil partner's name entered in box [MCA8]. Please complete box [MCA6] or [MCA7].	90
Error code: 6781 Location: /MTR/SA104S/ShareOfPartnershipTradingOrProfessionalProfits/LossesBroughtForward Description: [SPS17] should not exceed [SPS16] Transactional error (en): The amount in box [SPS17] exceeds the amount in box [SPS16]. Please check.	210
Error code: 6783 Location: /MTR/SA104S/ShareOfPartnershipTradingOrProfessionalProfits/TaxableProfitsAfterLosses Description: [SPS18] should equal ( [SPS16] minus [SPS17] ) Transactional error (en): The amount in box [SPS18] must equal ( [SPS16] minus [SPS17] ). Please check.	210
Error code: 6784 Location: /MTR/SA104S/ShareOfPartnershipTradingOrProfessionalProfits/TotalTaxableBusinessProfits Description: [SPS20] should equal ( [SPS18] plus [SPS19] ) Transactional error (en): The amount in box [SPS20] must equal ( [SPS18] plus [SPS19] ). Please check.	210
Error code: 6785 Location: /MTR/SA104S/ShareOfPartnershipTradingOrProfessionalLosses/LossToBeCarriedBack Description: [SPS23] should not exceed ( [SPS21] minus [SPS22] ) Transactional error (en): The amount in box [SPS23] exceeds ( [SPS21] minus [SPS22] ). Please check.	212
Error code: 6790 Location: /MTR/AttachedFiles/Attachment Description: Attachment content must be a PDF file Transactional error (en): The attachment content must be a PDF file.	287
Error code: 6791 Location: /MTR Description: One of boxes [FSE100], [LUN63], [SPS25], [FPS25] or [SSE36] must be set to Y if any of boxes [FSE76], [LUN52], [SPS20], [FPS20] or [SSE31] are present and box [YPD1] is present and box [YPD1] date + [65 years] is prior to the beginning of the return year or on 6 April of the return year. Transactional error (en): There must be an entry in one of [FSE100], [LUN63], [SPS25], [FPS25] or [SSE36] as there is an entry in one of the boxes [FSE76], [LUN52], [SPS20], [FPS20] or [SSE31] and there is an entry in [YPD1], and box [YPD1] date + [65 years] is prior to the beginning of the return year or on 6 April of the return year.	45
Error code: 6792 Location: /MTR/SA102M/Income/TaxTakenOffSalaryStipend Description: If tax taken off salary/stipend is present the following should be true: [MOR2] Transactional error (en): There is an amount in box [MOR3]. Please complete box [MOR2].	104

Error code: 6794 Location: /MTR/SA102M/Income/TaxTakenOffRoundSumExpenses Description: If tax taken off box 8 is present the following should be true: [MOR8] Transactional error (en): There is an amount in box [MOR9]. Please complete box [MOR8].	106
Error code: 6795 Location: /MTR/SA102M/Income/TaxTakenOffOtherIncome Description: If tax taken off other income is present the following should be true: [MOR10] Transactional error (en): There is an amount in box [MOR11]. Please complete box [MOR10].	106
Error code: 6796 Location: /MTR/SA102M/IncomeBenefitsAndExpensesReceived Description: [MOR20] should not exceed ( [MOR12] plus [MOR19] ) Transactional error (en): The amount in box [MOR20] exceeds ( [MOR12] plus [MOR19] ). Please check.	109
Error code: 6836 Location: /MTR/SA103F/BalanceSheet/CapitalAccount/NetProfitOrLoss Description: Must = [FSE47/FSE48] Transactional error (en): The amount entered in box [FSE96] must equal the amount entered in [FSE47/FSE48]. Please check.	142
Error code: 6838 Location: /MTR/SA103L/LossesAndExpenses/AggregateSyndicateLosses Description: If aggregate syndicate losses is present the following should be true: not ( [LUN20] ) Transactional error (en): Box [LUN29] is completed, box [LUN20] must not be completed. Please check.	166
Error code: 6858 Location: /MTR/SA106/ForeignTaxPaid/ClaimToFTCRAmountChargable Description: [FORF] should exceed [FORC] Transactional error (en): The amount in box [FORF] must exceed [FORC]. Please check.	247
Error code: 6860 Location: /MTR/SA106/OverseasLandAndPropertyIncomeDetails/PrivateUseAdjustment Description: [FOR19] should not exceed [FOR17] Transactional error (en): The amount in box [FOR19] exceeds the amount in box [FOR17]. Please check.	241
Error code: 6876 Location: /MTR/SA109 Description: number of days spent in UK should be present if [NRD1] Transactional error (en): There is an entry in box [NRD1]. Please complete box [NRD10].	268
Error code: 6876 Location: /MTR/SA109/ResidenceStatus/NotResidentInUK Description: [NRD10] Must be present if [NRD1] present Transactional error (en): There is an entry in box [NRD1]. Please complete box [NRD10].	269
Error code: 8208 Location: /MTR/SA103L/AmountNonQualifyingForUKTaxCredit Description: [LUN19] is valid if and only if this does not exceed ( The sum of [LUN15], [LUN16], and [LUN17] ) Transactional error (en): The amount in box [LUN19] exceeds ( the sum of [LUN15], [LUN16], and [LUN17] ). Please check.	163
Error code: 8209 Location: /MTR/SA103L/AllowableLosses/ForeignTaxClaimedAsDeduction Description: If [LUN42] is present and greater than zero, [LUN54] must be less than or equal to [LUN48]. Transactional error (en): There is an entry in [LUN42] greater than zero. The amount in box [LUN54] must be less than or equal to [LUN48]. Please check.	173
Error code: 8210 Location: /MTR/SA104F/PartnershipDetails/PartnershipReferenceNumber Description: Must not be 1111111111, 2222222222, 3333333333, 4444444444, 5555555555, 6666666666, 7777777777, 8888888888, or 9999999999. Transactional error (en): The entry must not be 1111111111, 2222222222, 3333333333, 4444444444, 5555555555, 6666666666, 7777777777, 8888888888, or 9999999999. Please check.	179
Error code: 8210 Location: /MTR/SA104S/PartnershipDetails/PartnershipReferenceNumber Description: Must not be 1111111111, 2222222222, 3333333333, 4444444444, 5555555555, 6666666666, 7777777777, 8888888888, or 9999999999. Transactional error (en): The entry must not be 1111111111, 2222222222, 3333333333, 4444444444, 5555555555, 6666666666, 7777777777, 8888888888, or 9999999999. Please check.	205



<p>Error code: 8211</p> <p>Location: /MTR/SA100/TaxReliefs/CharitableGiving/InvestmentsGiftedToNonUKCharities</p> <p>Description: If [REL11] is greater than zero then [REL11] must be less than or equal to ([REL9] + [REL10])</p> <p>Transactional error (en): As the entry in box [REL11] is greater than zero, the amount in box [REL11] must be less than or equal to ([REL9] + [REL10]). Please check.</p>	65
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<p>Error code: 8221</p> <p>Location: /MTR/SA104F/ShareOfProfits</p> <p>Description: If <math>([FPS8] + [FPS9] - ([FPS12] + [FPS13]))</math> is negative, then <math>[FPS21]</math> is mandatory and <math>=</math> positive equivalent of <math>([FPS8] + [FPS9] - ([FPS12] + [FPS13]))</math></p> <p>Transactional error (en): The sum of <math>([FPS8] + [FPS9] - ([FPS12] + [FPS13]))</math> is negative. Please complete box <math>[FPS21]</math> with the positive equivalent.</p>	181

<p>Error code: 8222  Location: /MTR/SA104F/ShareOfLosses/AdjustedLossForYear  Description: If <math>([FPS8] + [FPS9] - ([FPS12] + [FPS13]))</math> is greater than or equal to zero, then <math>[FPS21] = 0</math> or is absent  Transactional error (en): The sum of <math>([FPS8] + [FPS9] - ([FPS12] + [FPS13]))</math> is greater than or equal to zero. The entry in box <math>[FPS21]</math> must equal 0 or be absent. Please check.</p>	185
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<p>Error code: 8224  Location: /MTR/SA104S/ShareOfPartnershipTradingOrProfessionalProfits  Description: If <math>([SPS8] + [SPS9] - ([SPS12] + [SPS13]))</math> is negative or zero, then if <math>([SPS10] + [SPS11])</math> is greater than zero, then <math>[SPS16]</math> is mandatory and equals <math>([SPS10] + [SPS11])</math>; else <math>[SPS16]</math> must be zero or absent.  Transactional error (en): The sum of <math>([SPS8] + [SPS9] - ([SPS12] + [SPS13]))</math> is negative or zero. If <math>([SPS10] + [SPS11])</math> is greater than zero, the amount in box <math>[SPS16]</math> must equal <math>([SPS10] + [SPS11])</math> or <math>[SPS16]</math> must be zero or absent. Please check.</p>	207
<p>Error code: 8225  Location: /MTR/SA104S/ShareOfPartnershipTradingOrProfessionalProfits  Description: If <math>([SPS8] + [SPS9] - ([SPS12] + [SPS13]))</math> is negative, then <math>[SPS21]</math> is mandatory and <math>=</math> positive equivalent of <math>([SPS8] + [SPS9] - ([SPS12] + [SPS13]))</math>  Transactional error (en): The sum of <math>([SPS8] + [SPS9] - ([SPS12] + [SPS13]))</math> is negative. Please complete box <math>[SPS21]</math> with the positive equivalent.</p>	207
<p>Error code: 8226  Location: /MTR/SA104S/ShareOfPartnershipTradingOrProfessionalLosses/AdjustedLossForYear  Description: If <math>([SPS8] + [SPS9] - ([SPS12] + [SPS13]))</math> is greater than or equal to zero, then <math>[SPS21] = 0</math> or is absent.  Transactional error (en): The sum of <math>([SPS8] + [SPS9] - ([SPS12] + [SPS13]))</math> is greater than or equal to zero. The entry in box <math>[SPS21]</math> must equal 0 or be absent. Please check.</p>	211
<p>Error code: 8228  Location: /MTR/SA108  Description: If <math>([CGT4] + [CGT17])</math> is greater than zero then <math>[CGT22] = Y</math>, or <math>[CGT28] = Y</math>, or <math>[CGT35] = Y</math>  Transactional error (en): The amount in <math>([CGT4] + [CGT17])</math> is greater than zero. Please select <math>[CGT22]</math>, or <math>[CGT28]</math>, or <math>[CGT35]</math>.</p>	259
<p>Error code: 8229  Location: /MTR/SA108/SummaryOfEnclosedComputations  Description: <math>[CGT11] + [CGT12] + [CGT14]</math> must be less than or equal to <math>[CGT6]</math>  Transactional error (en): The sum of <math>[CGT11] + [CGT12] + [CGT14]</math> must be less than or equal to the amount in box <math>[CGT6]</math>. Please check.</p>	259
<p>Error code: 8230  Location: /MTR/SA108/SummaryOfEnclosedComputations/TotalERGainsInTheYear  Description: <math>[CGT4]</math> must not exceed <math>[\pounds 10,000,000]</math>  Transactional error (en): The amount in box <math>[CGT4]</math> exceeds <math>[\pounds 10,000,000]</math>. Please check.</p>	260
<p>Error code: 8231  Location: /MTR/SA108/SummaryOfEnclosedComputations/IncomeLossesOfTheYearSetAgainstGains  Description: If <math>[CGT16]</math> is present the following should be true: <math>[CGT6]</math> is not less than <math>[CGT16]</math>  Transactional error (en): The amount in box <math>[CGT16]</math> exceeds the amount in box <math>[CGT6]</math>. Please check.</p>	263
<p>Error code: 8232  Location: /MTR/SA108/PropertyAndOtherAssetsAndGains/PropertyEtcAttributedGains  Description: If <math>[CGT34]</math> is present the following should be true: <math>[CGT3]</math> is not less than <math>[CGT34]</math>  Transactional error (en): The amount in box <math>[CGT34]</math> exceeds the amount in box <math>[CGT3]</math>. Please check.</p>	267
<p>Error code: 8234  Location: /MTR/SA109/RemittanceBasis/UKResidentFor7OutOf9YearsUKResident  Description: If <math>[NRD31]</math> is present the following should be true: <math>[NRD28]</math> or <math>[NRD29]</math>  Transactional error (en): There is an entry in box <math>[NRD31]</math>. Please complete <math>[NRD28]</math> or <math>[NRD29]</math>.</p>	278
<p>Error code: 8235  Location: /MTR/SA110/UnderpaidTax/UnderpaidTaxForYearIncludedInFutureCode  Description: <math>[CAL8]</math> must be less than or equal to <math>\pounds 9999</math>  Transactional error (en): The amount in box <math>[CAL8]</math> exceeds <math>\pounds 9999</math>. Please check.</p>	283

<p>Error code: 8236  Location: /MTR/SA110/SurplusAllowances/SurplusMarriedCouplesAllowance  Description: [CAL13] must not exceed [£7,915] for the year.  Transactional error (en): The amount in box [CAL13] exceeds [£7,915] for the year.  Please check.</p>	284
<p>Error code: 8253  Location:  /MTR/SA100/FinishingYourTaxReturn/PaidTooMuch/PaymentDetails/NomineeDetails/NomineeAddress  Description: If line 4 is present lines 1,2 &amp; 3 must be present  Transactional error (en): Line 4 is completed, lines 1,2 &amp; 3 must also be completed.  Please check.</p>	72
<p>Error code: 8253  Location:  /MTR/SA100/FinishingYourTaxReturn/SigningYourForm/AddressOfPersonSigning  Description: If line 4 is present lines 1,2 &amp; 3 must be present  Transactional error (en): Line 4 is completed, lines 1,2 &amp; 3 must also be completed.  Please check.</p>	75
<p>Error code: 8253  Location: /MTR/SA100/FinishingYourTaxReturn/TaxAdviser/TaxAdviserAddress  Description: If line 4 is present lines 1,2 &amp; 3 must be present  Transactional error (en): Line 4 is completed, lines 1,2 &amp; 3 must also be completed.  Please check.</p>	73
<p>Error code: 8254  Location:  /MTR/SA101/OtherInformation/PensionTaxAndLumpSums/AnnualAllowanceTaxPaidByPensionScheme  Description: [AIL11] is valid if and only if this is less than [AIL10]  Transactional error (en): The amount in box [AIL11] must be less than [AIL10]. Please check.</p>	95
<p>Error code: 8255  Location: /MTR/SA104F  Description: [FPS64] should be present if ( The sum of [FPS41], [FPS44], [FPS48], [FPS55], and [FPS60] ) exceeds 0  Transactional error (en): The sum of ( [FPS41], [FPS44], [FPS48], [FPS55], and [FPS60] ) exceeds 0. Please complete box [FPS64].</p>	177
<p>Error code: 8256  Location: /MTR/SA104F  Description: [FPS44] should be present if [FPS42] is present  Transactional error (en): There is an entry in [FPS42]. Please complete box [FPS44].</p>	177
<p>Error code: 8257  Location: /MTR/SA104F  Description: [FPS44] should be present if [FPS43] is present  Transactional error (en): There is an entry in [FPS43]. Please complete box [FPS44].</p>	177
<p>Error code: 8258  Location: /MTR/SA104F/ShareOfUntaxedIncome/TaxableFHLProfit  Description: [FPS44] should not be present if neither [FPS42] nor [FPS43] is present  Transactional error (en): The entry in box [FPS44] must not be present as there is no entry in neither box [FPS42] nor box [FPS43]. Please check.</p>	192
<p>Error code: 8259  Location: /MTR/SA104F/ShareOfUntaxedIncome/TaxableFHLProfit  Description: If ([FPS42] + [FPS43]) is greater than zero, [FPS44] must equal ([FPS42] + [FPS43])  Transactional error (en): The amount in box [FPS44] must equal ([FPS42] + [FPS43]) if greater than zero. Please check.</p>	192
<p>Error code: 8260  Location: /MTR/SA104F/ShareOfUntaxedIncome/TaxableFHLProfit  Description: If ([FPS42] + [FPS43]) is less than or equal to zero, [FPS44] must equal zero  Transactional error (en): The amount in box [FPS44] must equal zero if ([FPS42] + [FPS43]) is less than or equal to zero. Please check.</p>	192
<p>Error code: 8261  Location:  /MTR/SA104F/ShareOfUntaxedIncome/TotalUntaxedIncome/TotalUntaxedIncome  Description: [FPS64] is valid if and only if this equals ( The sum of [FPS41], [FPS44], [FPS48], [FPS55], and [FPS60] )  Transactional error (en): The amount in box [FPS64] must equal the sum of ( [FPS41], [FPS44], [FPS48], [FPS55], and [FPS60] ). Please check.</p>	199
<p>Error code: 8262  Location: /MTR/SA105  Description: [PRO38] should be present if ( ( The sum of [PRO20], [PRO22], [PRO23], [PRO30], and [PRO31] ) minus ( The sum of [PRO24], [PRO25], [PRO26], [PRO27], [PRO28], [PRO29], [PRO32], [PRO33], [PRO34], [PRO35], [PRO36], and [PRO37] ) ) exceeds 0  Transactional error (en): The sum of ( ( [PRO20], [PRO22], [PRO23], [PRO30], and [PRO31] ) minus ( [PRO24], [PRO25], [PRO26], [PRO27], [PRO28], [PRO29], [PRO32], [PRO33], [PRO34], [PRO35], [PRO36], and [PRO37] ) ) exceeds 0. Please complete box [PRO38].</p>	215

<p>Error code: 8263  Location: /MTR/SA105  Description: [PRO41] should be present if ( ( The sum of [PRO24], [PRO25], [PRO26], [PRO27], [PRO28], [PRO29], [PRO32], [PRO33], [PRO34], [PRO35], [PRO36], and [PRO37] ) minus ( The sum of [PRO20], [PRO22], [PRO23], [PRO30], and [PRO31] ) ) exceeds 0  Transactional error (en): The sum of ( ( [PRO24], [PRO25], [PRO26], [PRO27], [PRO28], [PRO29], [PRO32], [PRO33], [PRO34], [PRO35], [PRO36], and [PRO37] ) minus ( [PRO20], [PRO22], [PRO23], [PRO30], and [PRO31] ) ) exceeds 0. Please complete box [PRO41].</p>	215
<p>Error code: 8264  Location: /MTR/SA105  Description: If there are two [PRO5-19], exactly one instance of [PRO18] must be 'yes'  Transactional error (en): As there are two instances of [PRO5-19], exactly one instance of [PRO18] must be 'yes'. Please check.</p>	215
<p>Error code: 8265  Location: /MTR/SA105/FurnishedHolidayLettings/LossForYear  Description: If [PRO6] + [PRO7] + [PRO8] + [PRO9] + [PRO12] minus ([PRO5] + [PRO10] + [PRO11]) is positive or zero then [PRO16] must equal that sum.  Transactional error (en): The amount in box [PRO16] must equal the sum of [PRO6] + [PRO7] + [PRO8] + [PRO9] + [PRO12] minus ([PRO5] + [PRO10] + [PRO11]) if positive or zero. Please check.</p>	220
<p>Error code: 8266  Location: /MTR/SA105/FurnishedHolidayLettings/TaxableProfitForYear  Description: If ([PRO13] minus [PRO14]) is greater than or equal to zero then [PRO15] must equal that sum if it is present..  Transactional error (en): The amount in box [PRO15] must equal ([PRO13] minus [PRO14]) if greater than or equal to zero. Please check.</p>	219
<p>Error code: 8267  Location: /MTR/SA105/FurnishedHolidayLettings/AdjustedProfitForTheYear  Description: If the sum of [PRO5] + [PRO10] + [PRO11] minus sum of ([PRO6] + [PRO7] + [PRO8] + [PRO9] + [PRO12]) is positive or zero then [PRO13] must equal that sum  Transactional error (en): The amount in box [PRO13] must equal the sum of [PRO5] + [PRO10] + [PRO11] minus sum of ([PRO6] + [PRO7] + [PRO8] + [PRO9] + [PRO12]) if positive or zero. Please check.</p>	219
<p>Error code: 8268  Location: /MTR/SA105/FurnishedHolidayLettings/LossForYear  Description: If [PRO16] present then [PRO15] must be absent or zero.  Transactional error (en): There is an entry in box [PRO16], box [PRO15] must be absent or zero. Please check.</p>	220
<p>Error code: 8269  Location: /MTR/SA105/TaxableProfitOrLoss/AdjustedProfitForTheYear  Description: If [PRO38] is present the following should be true: [PRO38] equals ( ( The sum of [PRO20], [PRO22], [PRO23], [PRO30], and [PRO31] ) minus ( The sum of [PRO24], [PRO25], [PRO26], [PRO27], [PRO28], [PRO29], [PRO32], [PRO33], [PRO34], [PRO35], [PRO36], and [PRO37] ) )  Transactional error (en): The amount in box [PRO38] must equal ( ( the sum of [PRO20], [PRO22], [PRO23], [PRO30], and [PRO31] ) minus ( the sum of [PRO24], [PRO25], [PRO26], [PRO27], [PRO28], [PRO29], [PRO32], [PRO33], [PRO34], [PRO35], [PRO36], and [PRO37] ) ). Please check.</p>	225
<p>Error code: 8270  Location: /MTR/SA105/TaxableProfitOrLoss/AdjustedLossForTheYear  Description: If [PRO41] is present the following should be true: [PRO41] equals ( ( The sum of [PRO24], [PRO25], [PRO26], [PRO27], [PRO28], [PRO29], [PRO32], [PRO33], [PRO34], [PRO35], [PRO36], and [PRO37] ) minus ( The sum of [PRO20], [PRO22], [PRO23], [PRO30], and [PRO31] ) )  Transactional error (en): The amount in box [PRO41] must equal ( ( the sum of [PRO24], [PRO25], [PRO26], [PRO27], [PRO28], [PRO29], [PRO32], [PRO33], [PRO34], [PRO35], [PRO36], and [PRO37] ) minus ( the sum of [PRO20], [PRO22], [PRO23], [PRO30], and [PRO31] ) ). Please check.</p>	226
<p>Error code: 8271  Location: /MTR/SA108  Description: If [CGT21] present, or [CGT27] present, or [CGT33] present, or [CGT34] present, then [CGT3] must be present.  Transactional error (en): There is an entry in [CGT21], or [CGT27], or [CGT33], or [CGT34]. Please complete box [CGT3].</p>	259
<p>Error code: 8272  Location: /MTR/SA108  Description: If [CGT3] is present it must be equal to ([CGT21] + [CGT27] + [CGT33] + [CGT34])  Transactional error (en): The amount in [CGT3] must be equal to ([CGT21] + [CGT27] + [CGT33] + [CGT34]). Please check.</p>	259
<p>Error code: 8273  Location: /MTR/SA108/SummaryOfEnclosedComputations/TotalERGainsInTheYear  Description: If [CGT4] is present the following should be true: [CGT3] is present  Transactional error (en): There is an entry in box [CGT4]. Please complete box [CGT3].</p>	260
<p>Error code: 8274  Location: /MTR/SA108/SummaryOfEnclosedComputations/TotalERGainsInTheYear  Description: [CGT4] must not exceed [CGT3]  Transactional error (en): The amount in box [CGT4] exceeds [CGT3]. Please check.</p>	260

Error code: 8289 Location: /MTR/SA105/FurnishedHolidayLettings Description: [PRO15] should be present if ( ([PRO13] minus [PRO14] ) exceeds 0 Transactional error (en): The sum of ( ([PRO13] minus [PRO14] ) exceeds 0. Please complete box [PRO15].	217
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