Pension Scheme Service

Registered Pension Scheme Event Report July 2015

Business Validation Rules

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# About this document

This document contains both the validation and business rules, which will form part of the Validation, checks that will need to be undertaken by both the IR E portal or that developed by third party software suppliers

Section 3 of the document outlines the general validation rules that should be applied to data or groups of data (for example it defines alpha/numeric fields) across all input forms.

Section 4 describes in tabular form the data requirements for each field. The columns in this section contain the following information:

|  |  |
| --- | --- |
| **Column** | **Rule Type** |
| Pre-condition & Post-Condition | Schema Validation Rules |
| Validation / Processing | Business Validation Rules applied after the schema validation rules have been passed |

# Pension Scheme System Acceptable Characters

The following is a list of characters that will be accepted by the Pension Schemes Online.

* A to Z (upper case)
* a to z (lower case)
* 0 to 9 (numeric)
* space & ‘ ( ) \* , . / % ! + - : ; = ? @ [ ] ^ \_ { } ~
* Please note that the ampersand (&) and apostrophe ( ‘ ) characters **must** be transmitted in escaped format within your XML submission, i.e. &amp; and &apos;
* Note that the pound (£), dollar ($) and hash (#) characters are not allowable.

You must ensure that all characters contained within your XML submissions are in accordance with the patterns defined within the Schema.

No other characters will be accepted by Pension Scheme System and PSS forms submitted electronically, which contain invalid characters will be rejected.

# General Validation Rules

***The following rules apply globally:***

1. Alpha characters are defined as A-Z upper and lower case.
2. Numeric is defined as 0-9.
3. Alphanumeric is defined as the combination of Alpha and Numeric characters.
4. The full character set is defined as all the characters as defined in section 4.
5. Date fields are in the format CCYY-MM-DD
6. All currency fields should use IrnonNegativeWholeUnitsMonetaryType. Zero is an acceptable value for Currency fields unless specified in the validation section of the relevant field.
7. The Yes/No code is a user defined data type that reflects the variables in the fields requiring the return of a Yes or No value. This should be represented as ‘yes’ or ‘no’.

# Data Items

## Submission

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 1. **Version number** | | | | | | |
| X-path | | SchemeEventReport/VersionNumber | | | | |
| *Structure and format* | |  | | | XML | |
|  | | Mandatory / Optional | | | Mandatory | |
|  | | Data Type | | | xsd:integer | |
|  | | Length | | | Min 1 character – Max 3 characters | |
| **Validation / Processing** | | | | | **Pre-condition** | **Post-condition** |
| Number 0-998 | | | | | 1. Must be ’0’ if data item 2 is ‘no’ 2. Must be in the range 1-998 if data item 2 is ‘yes’ |  |
| 1. **Is this an amendment?** | | | | | | | |
| X-path | SchemeEventReport/Amendment | | | | | | |
| *Structure and format* |  | | XML | | | | |
|  | Mandatory / Optional | | Mandatory | | | | |
|  | Data Type | | core:Yes/NoType | | | | |
|  | Length | | Min 2 characters – Max 3 characters | | | | |
| **Validation / Processing** | | | **Pre-condition** | **Post-condition** | | | |
| Must be ‘yes’ or ‘no’ | | |  | 1. If ‘yes’ there may be no reportable events 2. If ‘no’ there must be at least one of the following   **Reportable changes to the Scheme**   * [Data item 9] Date Scheme wound up * [Data item 11] Date from which the scheme became an investment-regulated pension scheme * [Data item 13] Date from which the pension scheme ceased to be an investment-regulated pension scheme * [Data item 15] Date from which the scheme changed its rules to entitle any person to require the making of unauthorised payments * [Data item 17] Date from which the scheme changed its rules to allow investments in assets other than contracts or policies of insurance * [Data item 19] Date from which the scheme changed its rules * [Data items 21-23] Has the pension scheme structure changed? * [Data item 26] Select membership band applicable as at the end of the tax year 5 April * [Data item 28] Country or territory in which the scheme is now established * [Data item 28.1] Date of change * [Data item 29.1] Date on which the scheme became an Occupational Pension scheme * [Data item 29.2] Date on which the scheme ceased to be an Occupational Pension scheme   Reportable Fund Movements   * [Data items 31-51] **Has the scheme made unauthorised payments or it was treated as having made unauthorised payments?** * [Data items 73-89] Has there been more than one lump sum death benefit payment to a person in respect of a member and those payments, either alone or when aggregated with other such payments from the scheme, amount to more than 50% of the Standard Lifetime Allowance applicable when the member died? * [Data items 91-100] Has any ill-health pension ceased to be paid? * [Data items 102-113] Has any benefit crystallisation event occurred in relation to a member and the amount crystallised exceeds the Standard Lifetime Allowance or together with other amounts crystallised exceeds the Standard Lifetime Allowance and the member relied on either an enhanced lifetime allowance, enhanced protection, fixed protection, fixed protection 2014 or individual protection 2014 to reduce or eliminate liability to the lifetime allowance charge? * [Data items 140-151] Has the scheme provided benefits to a member who is under the normal minimum pension age and before the benefits were provided the member was either in the year that they were provided or any of the preceding six years * [Data items 153-163] Has the scheme paid a member a serious ill-health lump sum and before the payment was made either in the year that they were provided or any of the preceding six years * [Data items 165-175] Was there any pension commencement lump sum payments of more than 7.5% but less than 25% of the Standard Lifetime Allowance but more than 25% of a members pension rights paid, or a stand alone lump sum which is more than 7.5% of the Standard Lifetime Allowance? * [Data items 178-188] Did the scheme make a pension commencement lump sum payment or a stand alone lump sum to a member who relied on an enhanced lifetime allowance or enhanced protection? * [Data item 188.1] The scheme is treated as having made a scheme chargeable payment – income from taxable property * [Data item 188.2] The scheme is treated as having made a scheme chargeable payment – gains from taxable property * Data items 210-217] A Scheme member has an aggregate pension input amounts which exceeds the Annual Allowance for a tax year. | | | |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **This Report is for the year ended 5 April** | | | |
| X-path | SchemeEventReport/SchemeDetails/YearEnded | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Mandatory | |
|  | Data Type | xsd:date | |
|  | Length | 10 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| Must be in the format CCYY-04-05  Cannot be earlier than 2016  Cannot be a future tax year | |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Pension Scheme Name** | | | |
| X-path | SchemeEventReport/SchemeDetails/SchemeName | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Mandatory | |
|  | Data Type | PensionCore:SchemeNameType | |
|  | Length | Min 1 character – Max 255 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Pension Scheme Tax Reference** | | | |
| X-path | SchemeEventReport/SchemeDetails/TaxReference | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Mandatory | |
|  | Data Type | PensionCore:TaxReferenceType | |
|  | Length | 10 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| The reference will be in the format   * NNNNNNNNRC * Characters 1-8 must be numeric * Character 9 must be ‘R’ * Character 10 must be an alpha character but must not be I,O or U | |  |  |

|  |
| --- |
| 1. **Withdrawn** |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Contract or Policy Number** | | | |
| X-path | SchemeEventReport/SchemeDetails/ContractOrPolicyNumber | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:PSOstringType | |
|  | Length | Min 1 character – Max 35 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | | Mandatory if (data item 5) ‘Pension Scheme Tax Reference’ or (data item 6) ‘SF Reference’ has not been completed |  |

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| 1. **Withdrawn** |

**If this is not an amendment to an Event Report already submitted, data items comprising one or more of the following sections must be present:**

**Reportable changes to the Scheme**

[Data item 9] Date Scheme wound up

[Data item 11] Date from which the scheme became an investment-regulated pension scheme   
[Data item 13] Date from which the pension scheme ceased to be an investment-regulated pension scheme

[Data item 15] Date from which the scheme changed its rules to entitle any person to require the making of unauthorised payments

[Data item 17] Date from which the scheme changed its rules to allow investments in assets other than contracts or policies of insurance

[Data item 19] Date from which the scheme changed its rules

[Data items 21-23] Has the pension scheme structure changed?

[Data item 26] Select membership band applicable as at the end of the tax year 5 April

[Data item 28] Country or territory in which the scheme is now established

[Data item 28.1] Date of change

[Data item 29.1] Date on which the scheme became an Occupational Pension scheme

[Data item 29.2] Date on which the scheme ceased to be an Occupational Pension scheme

**Reportable Fund Movements**

[Data items 31-51] Has the scheme made unauthorised payments or it was treated as having made unauthorised payments?

[Data items 73-89] Has there been more than one lump sum death benefit payment to a person in respect of a member and those payments either alone or when aggregated with other such payments from the scheme, amount to more than 50% of the Standard Lifetime Allowance applicable when the member died?

[Data items 91-100] Has any ill-health pension ceased to be paid?

[Data items 102-113] Has any benefit crystallisation event occurred in relation to a member and the amount crystallised exceeds the Standard Lifetime Allowance or together with other amounts crystallised exceeds the Standard Lifetime Allowance and the member relied on either an enhanced lifetime allowance, enhanced protection, fixed protection, fixed protection 2014 or individual protection 2014 to reduce or eliminate liability to the lifetime allowance charge?

[Data items 140-151] Has the scheme provided benefits to a member who is under the normal minimum pension age and before the benefits were provided the member was either in the year that they were provided or any of the preceding six years?

[Data items 153-163] Has the scheme paid a member a serious ill-health lump sum and before the payment was made either in the year that they were provided or any of the preceding six years

[Data items 165-175] Was there any pension commencement lump sum payments of more than 7.5% but less than 25% of the Standard Lifetime Allowance but more than 25% of a members pension rights paid, or a stand alone lump sum which is more than 7.5% of the Standard Lifetime Allowance?

[Data items 178-188] Did the scheme make a pension commencement lump sum payment or a stand alone lump sum to a member who relied on an enhanced lifetime allowance or enhanced protection?

[Data item 188.1] The scheme is treated as having made a scheme chargeable payment – income from taxable property

[Data item 188.2] The scheme is treated as having made a scheme chargeable payment – gains from taxable property

[Data items 210-217] A Scheme member has an aggregate pension input amount which exceeds the Annual Allowance for a tax year.

## Reportable Changes to Scheme

Has the Scheme been wound up?

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Date Scheme wound up** | | | |
| X-path | SchemeEventReport/WoundUp/Date | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | SimpleDateType | |
|  | Length | 10 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| 1. CCYY-MM-DD 2. Date can not be a future date 3. This date must fall within the tax year detailed at (data item 3) ‘This report is for the year ended 5 April’ | |  |  |

|  |
| --- |
| 1. **Withdrawn** |

Became investment regulated

If the scheme became an investment-regulated pension scheme enter the date at data item 11~~.~~

**Multiple occurrences of Data item 11 are allowed**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Date from which the scheme became an investment-regulated pension scheme** | | | |
| X-path | SchemeEventReport/StartInvestmentRegulated/Date | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | SimpleDateType | |
|  | Length | 10 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| 1. CCYY-MM-DD 2. Date can not be a future date 3. This date must fall within the tax year detailed at (data item 3) ‘This report is for the year ended 5 April’ | |  |  |

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| --- |
| **11.5. Withdrawn** |

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| 1. **Withdrawn** |

**If the pension scheme ceased to be an investment-regulated pension scheme as defined in Schedule 29A Part 1 Finance Act 2004 enter the date at data item 13**

**Multiple occurrences of Data item 13 are allowed**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Date from which the scheme ceased to be an investment-regulated pension scheme** | | | |
| X-path | SchemeEventReport/EndInvestmentRegulated/Date | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | SimpleDateType | |
|  | Length | 10 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| 1. CCYY-MM-DD 2. Date can not be a future date 3. This date must fall within the tax year detailed at (data item 3) ‘This report is for the year ended 5 April’ | |  |  |

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| --- |
| 1. **Withdrawn** |

**If the scheme changed its rules to entitle any person to require the making of unauthorised payments enter the date below**

**Multiple occurrences of Data item 15 are allowed**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Date from which the scheme changed its rules to entitle any person to require the making of unauthorised payments** | | | |
| X-path | SchemeEventReport/AllowUnauthorisedPayments/Date | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | SimpleDateType | |
|  | Length | 10 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| 1. CCYY-MM-DD 2. Date can not be a future date 3. This date must fall within the tax year detailed at (data item 3) ‘This report is for the year ended 5 April’ | |  |  |

|  |
| --- |
| 1. **Withdrawn** |

**If the scheme changed its rules to allow investments in assets other than contracts or policies of insurance enter the date at Data item 17**

**Multiple occurrences of Data item 17 are allowed**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Date from which the scheme changed its rules to allow investments in assets other than contracts or policies of insurance** | | | |
| X-path | SchemeEventReport/AllowNonInsuranceInvestments/Date | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | SimpleDateType | |
|  | Length | 10 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| 1. CCYY-MM-DD 2. Date can not be a future date 3. This date must fall within the tax year detailed at (data item 3) ‘This report is for the year ended 5 April’ | |  |  |

|  |
| --- |
| 1. **Withdrawn** |

**If the scheme was treated as two or more schemes immediately before 6 April 2006 and has changed its rules enter the data at data item 19**

**Multiple occurrences of Data item 19 are allowed**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Date from which the scheme changed its rules** | | | |
| X-path | SchemeEventReport/RulesChange/Date | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | SimpleDateType | |
|  | Length | 10 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| 1. CCYY-MM-DD 2. Date can not be a future date 3. This date must fall within the tax year detailed at (data item 3) ‘This report is for the year ended 5 April’ | |  |  |

|  |
| --- |
| 1. **Withdrawn** |

**If the pension scheme structure has changed, enter the relevant details below.**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 1. **Date the scheme changed its pension scheme structure** | | | | |
| X-path | SchemeEventReport/PensionSchemeStructure/Date | | | |
| *Structure and format* |  | XML | | |
|  | Mandatory / Optional | Optional | | |
|  | Data Type | SimpleDateType | | |
|  | Length | 10 characters | | |
| **Validation / Processing** | | | **Pre-condition** | **Post-condition** |
| 1. CCYY-MM-DD 2. Date can not be a future date 3. This date must fall within the tax year detailed at (data item 3) ‘This report is for the year ended 5 April’ | | |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Select the type of pension scheme structure the scheme now has** | | | |
| X-path | SchemeEventReport/PensionSchemeStructure/NewStructure/Type | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:PSOstringType | |
|  | Length | N/A | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| Must be one of the following:   * single * body-corporate * grouplife-deathinservice | | 1. Mandatory if data item 23 not completed  2. Must not be completed otherwise |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Other (brief description)** | | | |
| X-path | SchemeEventReport/PensionSchemeStructure/NewStructure/Other | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:OtherDetailsType | |
|  | Length | Min 1 character- Max 150 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | | 1. Mandatory if data item 22 not completed  2. Must not be completed otherwise |  |

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| 1. **Withdrawn** |

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| --- |
| 1. **Withdrawn** |

**If the number of scheme members at the end of the tax year 5 April fall in a different band from that in which it fell at the end of the previous tax year complete data item 26**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Select membership band applicable as at the end of the tax year 5 April** | | | |
| X-path | SchemeEventReport/NumberOfMembers/NumberBand | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:PSOstringType | |
|  | Length | N/A | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| Must have one of the following values:  0  1  2 - 11  12 – 50  51 – 10000  10001+ | |  |  |

|  |
| --- |
| 1. **Withdrawn** |

**If the scheme has changed the country or territory in which it was established complete data items 28&28.1 – Multiple occurrences of data item 28&28.1 are allowed**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Country or territory in which the scheme is now established** | | | |
| X-path | SchemeEventReport/CountryChanged/Country | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:PSOcountryType | |
|  | Length | Min 1 characters – Max 35 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **28.1 Date of change** | | | |
| X-path | SchemeEventReport/CountryChanged/Date | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | Xsd:date | |
|  | Length | 10 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| 1. CCYY-MM-DD 2. Date can not be a future date   This date must fall within the tax year detailed at (data item 3) ‘This report is for the year ended 5 April’ | | Mandatory if data item 28 is completed |  |

|  |
| --- |
| 1. **Moved to 11.5** |

**Scheme has became an Occupational Pension scheme**

**If the scheme has became an Occupational Pension scheme enter Date on which the scheme became an Occupational Pension scheme at data item 29.1 must not been completed otherwise.**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Date on which the scheme became an Occupational Pension scheme** | | | |
| X-path | SchemeEventReport/BecameOccupational/Date | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | xsd:date | |
|  | Length | 10 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| 1. CCYY-MM-DD 2. Date can not be a future date 3. This date must fall within the tax year detailed at (data item 3) ‘This report is for the year ended 5 April’ | |  |  |

**Scheme has ceased to be an Occupational Pension Scheme**

**If the scheme has ceased to be an Occupational Pension Scheme enter Date on which the scheme ceased to be an Occupational Pension scheme at data item 29.2 must not been completed otherwise.**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Date on which the scheme ceased to be an Occupational Pension scheme** | | | |
| X-path | SchemeEventReport/BecameNonOccupational/Date | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | xsd:date | |
|  | Length | 10 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| 1. CCYY-MM-DD 2. Date can not be a future date 3. This date must fall within the tax year detailed at (data item 3) ‘This report is for the year ended 5 April’ | |  |  |

|  |
| --- |
| 1. **Withdrawn** |

## Reportable Movements of Scheme Funds

### Unauthorised Payments

**Has the scheme made unauthorised payments or it was treated as having made unauthorised payments?**

**Data items 31-51 form a repeatable set of events**

**The submission may contain Individual and Organisation Recipients details**

**Recipient Type**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Who received the unauthorised payment or deemed unauthorised payment?** | | | |
| X-path | SchemeEventReport/UnathorisedPayments/Recipient | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:PSOstringType | |
|  | Length | N/A | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| * Member * OnBehalfMember * Employer * OnBehalfEmployer | |  | 1. If ‘Member’ is selected only data items 32-39 can be completed 2. For all other recipients data items 32-51 can be completed |

**Items 32-39 can be applied to all types of Recipients**

**Individual Details**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Title** | | | |
| X-path | SchemeEventReport/UnauthorisedPayments/Recipient/Member/Name/Ttl  SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfMember/Individual/Name/Ttl  SchemeEventReport/UnauthorisedPayments/Recipient/Employer/Individual/Name/Ttl  SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfEmployer/Individual/Name/Ttl | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | TitleType | |
|  | Length | Min 1 character – Max 4 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 1. **Forename(s)** | | | | |
| X-path | SchemeEventReport/UnauthorisedPayments/Recipient/Member/Name/Fore  SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfMember/Individual/Name/Fore  SchemeEventReport/UnauthorisedPayments/Recipient/Employer/Individual/Name/Fore  SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfEmployer/Individual/Name/Fore | | | |
| *Structure and format* |  | | XML | |
|  | Mandatory / Optional | | Optional | |
|  | Data Type | | PensionCore:NameStructure | |
|  | Length | | Min 1 forename – Max 2 forenames  Min 1 character – Max 35 characters | |
| **Validation / Processing** | | **Pre-condition** | | **Post-condition** |
|  | | 1. Mandatory if ‘Who received the unauthorised payments?’ [data item 31] is ‘member’ or includes ‘individual’ 2. Must not be completed if ‘who received the unauthorised payments?’ [data item 31] includes ‘organisation’ | |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 1. **Surname** | | | | |
| X-path | SchemeEventReport/UnauthorisedPayments/Recipient/Member/Name/Sur  SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfMember/Individual/Name/Sur  SchemeEventReport/UnauthorisedPayments/Recipient/Employer/Individual/Name/Sur  SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfEmployer/Individual/Name/Sur | | | |
| *Structure and format* |  | | XML | |
|  | Mandatory / Optional | | Optional | |
|  | Data Type | | PensionCore:NameStructure | |
|  | Length | | Min 1 character – Max 35 characters | |
| **Validation / Processing** | | **Pre-condition** | | **Post-condition** |
|  | | 1. Mandatory if ‘Who received the unauthorised payments?’ [data item 31] is ‘member’ or includes ‘individual’ 2. Must not be completed if ‘Who received the unauthorised payments?’ [data item 31] includes ‘organisation’ | |  |

|  |
| --- |
| 1. **Withdrawn** |

|  |
| --- |
| 1. **Withdrawn** |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Withdrawn** | | | |
| 1. **National Insurance Number** | | | |
| X-path | SchemeEventReport/UnauthorisedPayments/Recipient/Member/NINO  SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfMember/Individual/NINO  SchemeEventReport/UnauthorisedPayments/Recipient/Employer/Individual/NINO  SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfEmployer/Individual/NINO | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | core:NINOtype | |
|  | Length | 9 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| Must correspond to NINO type pattern. | | 1. Mandatory if:  ‘Who received the unauthorised payments?’ [data item 31] is ‘member’ or includes ‘individual’  2. Must not be completed otherwise |  |

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| 1. **Date of birth** | | | | |
| X-path | SchemeEventReport/UnauthorisedPayments/Recipient/Member/DOB  SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfMember/Individual/DOB  SchemeEventReport/UnauthorisedPayments/Recipient/Employer/Individual/DOB  SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfEmployer/Individual/DOB | | | |
| *Structure and format* |  | XML | | |
|  | Mandatory / Optional | Optional | | |
|  | Data Type | xsd:date | | |
|  | Length | 10 characters | | |
| **Validation / Processing** | | | **Pre-condition** | **Post-condition** |

**Items 40-51 can be applied to Recipient Types ‘On Behalf of member’, ‘Employer’ and ‘On Behalf of Employer’**

**Organisation Details**

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| --- | --- | --- | --- |
| 1. **Organisation Name** | | | |
| X-path | SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfMember/Organisation/Name  SchemeEventReport/UnauthorisedPayments/Recipient/Employer/Organisation/Name  SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfEmployer/Organisation/Name | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:PSOstringType | |
|  | Length | Min 1 character – Max 255 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | | 1. Mandatory if ‘Who received the unauthorised payments?’ [data item 31] includes ‘organisation’ 2. Must not be completed if ‘Who received the unauthorised payments?’ [data item 31] is ‘member’ or includes ‘individual’ |  |

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| 1. **Withdrawn** |

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| 1. **Withdrawn** |

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| 1. **Withdrawn** |

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| 1. **Address** | | | |
| X-path | SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfMember/Organisation/Address/Line  SchemeEventReport/UnauthorisedPayments/Recipient/Employer/Organisation/Address/Line  SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfEmployer/Organisation/Address/Line | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:AddressType | |
|  | Length | Min 2 lines – Max 4 lines  Min 1 character – Max 35 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | | 1. Mandatory if ‘Who received the unauthorised payments?’ [data item 31] includes ‘organisation’ 2. Must not be completed if ‘Who received the unauthorised payments?’ [data item 31] is ‘member’ or includes ‘individual’ |  |

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| 1. **UK Postcode** | | | |
| X-path | SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfMember/Organisation/Address/PostCode  SchemeEventReport/UnauthorisedPayments/Recipient/Employer/Organisation/Address/ PostCode  SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfEmployer/Organisation/Address/ PostCode | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:AddressType | |
|  | Length | Min 1 character – Max 8 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
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| 1. **Country** | | | |
| X-path | SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfMember/Organisation/Address/Country  SchemeEventReport/UnauthorisedPayments/Recipient/Employer/Organisation/Address/Country  SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfEmployer/Organisation/Address/Country | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:AddressType | |
|  | Length | Min 1 character – Max 35 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | | 1. Mandatory if ‘Who received the unauthorised payments?’ [data item 31] includes ‘organisation’ 2. Must not be completed if ‘Who received the unauthorised payments?’ [data item 31] is ‘member’ or includes ‘individual’ |  |

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| 1. **Employer’s Company Registration Number** | | | | | | |
| X-path | | | SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfMember/Organisation/CRN  SchemeEventReport/UnauthorisedPayments/Recipient/Employer/Organisation/CRN  SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfEmployer/Organisation/CRN | | | |
| *Structure and format* | | |  | | XML | |
|  | | | Mandatory / Optional | | Optional | |
|  | | | Data Type | | PensionCore:CRNtype | |
|  | | | Length | | Min 7 characters – Max 8 characters | |
| **Validation / Processing** | | | | | **Pre-condition** | **Post-condition** |
| 1. The Company Registration Number must be in the following format:-  * 8 numbers starting with ‘0’ **or** * One of the following prefixes followed by 6 numbers: | | | | | 1. Mandatory if ‘Who received the unauthorised payments?’ [data item 31] includes ‘organisation’ 2. Must not be completed if ‘Who received the unauthorised payments?’ [data item 31] is ‘member’ or includes ‘individual’ |  |
| * AC * BR * FC * GE * GN * GS * IC * IP | * LP * NA * NF * NI * NL * NO * NP * NZ | * NR * OC * RC * SA * SC * SF * SI * SL | | * SO * SP * SR * SZ * ZC * Single letter R |  |  |

**Payment Details**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 1. **Nature of payment or deemed payment** | | | | |
| X-path | SchemeEventReport/UnauthorisedPayments/Recipient/Payment/Nature | | | |
| *Structure and format* |  | XML | | |
|  | Mandatory / Optional | Optional | | |
|  | Data Type | PensionCore:PSOstringType | | |
|  | Length | N/A | | |
| **Validation / Processing** | | | **Pre-condition** | **Post-condition** |
| Must be only one of the following:   * benefit-in-kind * employer * non-recognised * error * benefits * loans * residential-property * tangible-property | | | 1. Mandatory if data item 31 is present and 49.2 is absent 2. Must not be completed otherwise.   This can only be benefit in kind if item 31 is member or on behalf of member |  |

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| --- | --- | --- | --- |
| 1. **Other [brief description]** | | | |
| X-path | SchemeEventReport/UnauthorisedPayments/Recipient/Payment/Other | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:OtherDetailsType | |
|  | Length | Min 1 character – Max 150 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | | 1. Mandatory if data item 31 is present and 49.1 is absent 2. Must not be completed otherwise. |  |

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| 1. **Total value or amount paid** | | | |
| X-path | SchemeEventReport/UnauthorisedPayments/Recipient/Payment/Amount | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | core:IrnonNegativeWholeUnitsMonetaryType | |
|  | Length | Min 4 characters – Max 13 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| Range from 1.00 – 9999999999.00 | | 1. Mandatory if data item 31 is present 2. Must not be completed otherwise |  |

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| --- | --- | --- | --- |
| 1. **Date of payment or when benefit made available** | | | |
| X-path | SchemeEventReport/UnauthorisedPayments/Recipient/Payment/Date | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | SimpleDateType | |
|  | Length | 10 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| 1. CCYY-MM-DD 2. Date can not be a future date 3. This date must fall within the tax year detailed at (data item 3) ‘This report is for the year ended 5 April’ | | 1. Mandatory if data item 31 is present 2. Must not be completed otherwise |  |

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| 1. **Withdrawn** |

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| 1. **Withdrawn** |

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### Death Benefit Payments > 50% of SLA

Has there been more than one lump sum death benefit payment to a person in respect of a member and those payments, either alone or when aggregated with other such payments from the scheme, amount to more than 50% of the Standard Lifetime Allowance applicable when the member died?

**Data items 73-89 form a repeatable set of events. Multiple occurrences of Member Details (elements 73-80) are allowed with multiple occurrences of individual/organisation details (elements 81-89) per member.**

**Member Details**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Title** | | | |
| X-path | SchemeEventReport/PaymentsExceedingHalfSLA/Member/Name/Ttl | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | TitleType | |
|  | Length | Min 1 character – Max 4 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
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| --- | --- | --- | --- |
| 1. **Forename(s)** | | | |
| X-path | SchemeEventReport/PaymentsExceedingHalfSLA/Member/Name/Fore | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:NameStructure | |
|  | Length | Min 1 forename – Max 2 forenames  Min 1 character – Max 35 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | | 1. Mandatory if any of data items 73 and 75-89 are completed 2. Must not be completed otherwise |  |

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| 1. **Surname** | | | |
| X-path | SchemeEventReport/PaymentsExceedingHalfSLA/Member/Name/Sur | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:NameStructure | |
|  | Length | Min 1 character – Max 35 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | | 1. Mandatory if any of data items 73-74 and 79-89 are completed 2. Must not be completed otherwise |  |

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| 1. **Withdrawn** |

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| 1. **Withdrawn** |

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| 1. **Withdrawn** |

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| 1. **Date of birth** | | | |
| X-path | SchemeEventReport/PaymentsExceedingHalfSLA/Member/DOB | | |
|  |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | xsd:date | |
|  | Length | 10 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| 1. CCYY-MM-DD | | The field is present in the schema but must not be completed. |  |

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| 1. **National Insurance Number** | | | |
| X-path | SchemeEventReport/PaymentsExceedingHalfSLA/Member/NINO | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | Core:NINOtype | |
|  | Length | 9 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| Must correspond to NINO type pattern. | | 1. Mandatory if:  any of data items 73-75 and 81-89 are completed  2. Must not be completed otherwise |  |

**Recipient Details – Must be either Individual details or Organisation Name, they cannot be sent together. There must be at least one occurrence of Recipient Details per occurrence of Member Details.**

**Individual Details**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Title** | | | |
| X-path | SchemeEventReport/PaymentsExceedingHalfSLA/Member/Recipient/Individual/Ttl | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | TitleType | |
|  | Length | Min 1 character – Max 4 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | |  |  |

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| --- | --- | --- | --- |
| 1. **Forename(s)** | | | |
| X-path | SchemeEventReport/PaymentsExceedingHalfSLA/Member/Recipient/Individual/Fore | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:NameStructure | |
|  | Length | Min 1 forename – Max 2 forenames  Min 1 character – Max 35 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | | 1. Mandatory if any of data items 73-81, 83-83.1 and 88-89 are completed and data item 84 is not completed 2. Must not be completed otherwise |  |

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| 1. **Surname** | | | |
| X-path | SchemeEventReport/PaymentsExceedingHalfSLA/Member/Recipient/Individual/Sur | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:NameStructure | |
|  | Length | Min 1 character – Max 35 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | | 1. Mandatory if any of data items 73-83.1 and 88-89 are completed and data item 84 is not completed 2. Must not be completed otherwise |  |

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| **83.1. National Insurance Number** | | | |
| X-path | SchemeEventReport/PaymentsExceedingHalfSLA/Member/Recipient/MemberNINO | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | core:NINOtype | |
|  | Length | 9 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| Must correspond to NINO type pattern. | | 1. Optional if:  any of data items 73-83 and 88-89 are completed and data item 84 is not completed  2. Must not be completed otherwise |  |

**Organisation Details**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Organisation Name** | | | |
| X-path | SchemeEventReport/PaymentsExceedingHalfSLA/Member/Recipient/Organisation | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:PSOstringType | |
|  | Length | Min 1 character – Max 255 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | | 1. Mandatory if any of data items 73-80 and 85-89 are completed and data items 81-83 are not completed 2. Must not be completed otherwise |  |

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| --- | --- | --- | --- |
| 1. **Address** | | | |
| X-path | SchemeEventReport/PaymentsExceedingHalfSLA/Member/Recipient/Address/Line | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:AddressType | |
|  | Length | Min 2 lines – Max 4 lines  Min 1 character – Max 35 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | | 1. Mandatory if any of data items 84 and 86-87 are completed 2. Must not be completed otherwise |  |

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| 1. **UK Postcode** | | | |
| X-path | SchemeEventReport/PaymentsExceedingHalfSLA/Member/ Recipient/Address/PostCode | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:AddressType | |
|  | Length | Min 1 character – Max 8 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | | 1. Must not be completed if any of data items 81-83.1 are completed |  |

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| --- | --- | --- | --- |
| 1. **Country** | | | |
| X-path | SchemeEventReport/PaymentsExceedingHalfSLA/Member/Recipient/Address/Country | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:AddressType | |
|  | Length | Min 1 character – Max 35 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | | 1. Mandatory if any of data items 84-86 are completed 2. Must not be completed otherwise |  |

**There must be at least one occurrence of payment details data items 88-89 per occurrence of Recipient Details data items 81-87**

**Payment details**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Amount paid** | | | |
| X-path | SchemeEventReport/PaymentsExceedingHalfSLA/Member/Recipient/Payment/Amount | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | core:IrnonNegativeWholeUnitsMonetaryType | |
|  | Length | Min 4 characters – Max 13 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| Range from 1.00 – 9999999999.00 | | 1. Mandatory if any of data items 73-87 and 89 are completed 2. Must not be completed otherwise |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Date of payment** | | | |
| X-path | SchemeEventReport/PaymentsExceedingHalfSLA/Member/Recipient/Payment/Date | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | SimpleDateType | |
|  | Length | 10 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| 1. CCYY-MM-DD 2. Cannot be a future date 3. This date must fall within the tax year detailed at (data item 3) ‘This report is for the year ended 5 April’ | | 1. Mandatory if any of data items 73-88 are completed 2. Must not be completed otherwise |  |

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| 1. **Withdrawn** |

### Ill-Health Pension Ceased

**Has any ill-health pension ceased to be paid?**

**Data items 91-100 form a repeatable set of events.**

**Multiple occurrences of Member Details (elements 91-98) are allowed, with 1 or more occurrences of payment details (elements 99-100) per member.**

**Member details**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Title** | | | |
| X-path | SchemeEventReport/IllHealthSuspensions/Member/Name/Ttl | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | TitleType | |
|  | Length | Min 1 character – Max 4 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
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| --- | --- | --- | --- |
| 1. **Forename(s)** | | | |
| X-path | SchemeEventReport/IllHealthSuspensions/Member/Name/Fore | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:NameStructure | |
|  | Length | Min 1 forename – Max 2 forenames  Min 1 character – Max 35 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | | 1. Mandatory if any of data items 91,93-100 are completed 2. Must not be completed otherwise |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Surname** | | | |
| X-path | SchemeEventReport/IllHealthSuspensions/Member/Name/Sur | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:NameStructure | |
|  | Length | Min 1 character – Max 35 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | | 1. Mandatory if any of data items 91,92 or 97-100 are completed 2. Must not be completed otherwise |  |

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| 1. **Withdrawn** |

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| 1. **Withdrawn** |

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| 1. **Withdrawn** |

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| 1. **National Insurance Number** | | | |
| X-path | SchemeEventReport/IllHealthSuspensions/Member/NINO | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | core:NINOtype | |
|  | Length | 9 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| Must correspond to NINO type pattern. | | 1. Mandatory if:  any of data items 91-93 or 99-100 are completed  2. Must not be completed otherwise |  |

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| 1. **Date of birth** | | | |
| X-path | SchemeEventReport/IllHealthSuspensions/Member/DOB | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | xsd:date | |
|  | Length | 10 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| 1. CCYY-MM-DD | | The field is present in the schema but must not be completed. |  |

**Multiple occurrences of data item 99 ‘Date the period of non-payment commenced’ & data item 100 ‘Annual rate of pension to which the member was entitled immediately before the date of non-payment commenced are allowed**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Date the period of non-payment started** | | | |
| X-path | SchemeEventReport/IllHealthSuspensions/Member/Suspension/Date | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | SimpleDateType | |
|  | Length | 10 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| 1. CCYY-MM-DD 2. This date must fall within the tax year detailed at (data item 3) ‘This report is for the year ended 5 April’ 3. Cannot be a future date. | | 1. Mandatory if any of data items 91-98 or 100 are completed 2. Must not be completed otherwise |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Annual rate of pension to which the member was entitled immediately before the date of non-payment commenced** | | | |
| X-path | SchemeEventReport/IllHealthSuspensions/Member/Suspension/PensionRate | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | core:IrnonNegativeWholeUnitsMonetaryType | |
|  | Length | Min 4 characters – Max 13 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| Range 1.00 – 9999999999.00 | | 1. Mandatory if any of data items 91-99 are completed 2. Must not be completed otherwise |  |

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| 1. **Withdrawn** |

### Benefit Crystallisation Event

**Has any benefit crystallisation event occurred in relation to a member and the amount crystallised exceeds the Standard Lifetime Allowance or together with other amounts crystallised exceeds the Standard Lifetime Allowance and the member relied on either an enhanced lifetime allowance, enhanced protection, fixed protection, fixed protection 2014 or individual protection 2014 to reduce or eliminate liability to the lifetime allowance charge?**

**Data items 102-113 form a repeatable set of events.**

**Multiple occurrences of Member Details (elements 102-110), with multiple events (elements 111-113) per member are allowed.**

**Member details**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Title** | | | |
| X-path | SchemeEventReport/BenefitCrystalisation/Member/Name/Ttl | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | TitleType | |
|  | Length | Min 1 character – Max 4 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Forename(s)** | | | |
| X-path | SchemeEventReport/BenefitCrystalisation/Member/Name/Fore | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:NameStructure | |
|  | Length | Min 1 forename – Max 2 forenames  Min 1 character – Max 35 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | | 1. Mandatory if any of data items 102, 104-113 are completed 2. Must not be completed otherwise |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Surname** | | | |
| X-path | SchemeEventReport/BenefitCrystalisation/Member/Name/Sur | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:NameStructure | |
|  | Length | Min 1 character – Max 35 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | | 1. Mandatory if any of data items 102-103 or 109-113 are completed 2. Must not be completed otherwise |  |

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| 1. **Withdrawn** |

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| 1. **Withdrawn** |

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| 1. **Withdrawn** |

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| 1. **Withdrawn** |

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| 1. **Date of birth** | | | |
| X-path | SchemeEventReport/BenefitCrystalisation/Member/DOB | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | xsd:date | |
|  | Length | 10 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| 1. CCYY-MM-DD | | The field is present in the schema but must not be completed. |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **National Insurance Number** | | | |
| X-path | SchemeEventReport/BenefitCrystalisation/Member/NINO | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | core:NINOtype | |
|  | Length | 9 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| Must correspond to NINO type pattern. | | 1. Mandatory if:  Any of data items 102-104 or 111-113 are completed  2. Must not be completed otherwise |  |

**Multiple occurrences of data item 111 ‘Date of benefit crystallisation event’, data item 112 ‘Amount crystallised by the event’ and data item 113 ‘Reference number issued by HMRC to the member’ are allowed.**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Date of benefit crystallisation event** | | | |
| X-path | SchemeEventReport/BenefitCrystalisation/Member/Event/Date | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | SimpleDateType | |
|  | Length | 10 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| 1. CCYY-MM-DD 2. This date must fall within the tax year detailed at (data item 3) ‘This report is for the year ended 5 April’ 3. Cannot be a future date | | 1. Mandatory if any of data items 102-110 or 112-113 are completed 2. Must not be completed otherwise |  |

|  |  |  |  |
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| 1. **Amount crystallised by the event** | | | |
| X-path | SchemeEventReport/BenefitCrystalisation/Member/Event/Amount | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | core:IrnonNegativeWholeUnitsMonetaryType | |
|  | Length | Min 4 characters – Max 13 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| Range from 1.00 – 9999999999.00 | | 1. Mandatory if any of data items 102-111 or 113 are completed 2. Must not be completed otherwise |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Reference number issued by HMRC to the member** | | | |
| X-path | SchemeEventReport/BenefitCrystalisation/Member/Event/Reference | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:PSOstringType | |
|  | Length | 8 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| Format to be A/NNNNNNNA (1 Alphanumeric character followed by 6 numbers followed by 1 letter) | | 1. Mandatory if any of data items 102-112 are completed 2. Must not be completed otherwise |  |

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| 1. **Withdrawn** |

### Transfer to Overseas Scheme – Withdrawn

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| 1. **Withdrawn** |

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### Withdrawn

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| 1. **Withdrawn** |

### Benefits to Member Linked to Sponsoring Employer

**Has the scheme provided benefits to a member who is under the normal minimum pension age and before the benefits were provided the member was either in the year which they were provided or any of the preceding six years;**

* **In relation to the sponsoring employer, or an associated employer, a director or a person connected to a director**
* **Whether alone, or with others, the sponsoring employer, or**
* **A person connected to the sponsoring employer**

**Member details data items 140-147 may occur multiple times**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Title** | | | |
| X-path | SchemeEventReport/EarlyBenefits/Member/Name/Ttl | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | TitleType | |
|  | Length | Min 1 character – Max 4 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Forename(s)** | | | |
| X-path | SchemeEventReport/EarlyBenefits/Member/Name/Fore | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:NameStructure | |
|  | Length | Min 1 forename – Max 2 forenames  Min 1 character – Max 35 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | | 1. Mandatory if data items 140, 142-147 are completed 2. Must not be completed otherwise |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Surname** | | | |
| X-path | SchemeEventReport/EarlyBenefits/Member/Name/Sur | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:NameStructure | |
|  | Length | Min 1 character – Max 35 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | | 1. Mandatory if data items 140-141, 146-147 are completed 2. Must not be completed otherwise |  |

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| 1. **Withdrawn** |

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| 1. **Withdrawn** |

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| 1. **Withdrawn** |

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| 1. **Date of birth** | | | |
| X-path | SchemeEventReport/EarlyBenefits/Member/DOB | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | xsd:date | |
|  | Length | 10 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| 1. CCYY-MM-DD | | The field is present in the schema but must not be completed. |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **National Insurance Number** | | | |
| X-path | SchemeEventReport/EarlyBenefits/Member/NINO | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | core:NINOtype | |
|  | Length | 9 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| Must correspond to NINO type pattern. | | 1. Mandatory if:  any of data items 140-142 are completed  2. Must not be completed otherwise |  |

**Benefit details – At least one occurrence of 148-151 must occur for each instance of Member details**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Reason the benefits were taken** | | | |
| X-path | SchemeEventReport/EarlyBenefits/Member/Benefit/Reason | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:PSOstringType | |
|  | Length | N/A | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| Must be one of the following   * ill-health * protected | | 1. Mandatory if any of data items 140-147 are completed and data item 149 is absent. 2. Must not be completed otherwise |  |

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| --- | --- | --- | --- |
| 1. **Other (brief description)** | | | |
| X-path | SchemeEventReport/EarlyBenefits/Member/Benefit/Other | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:OtherDetailsType | |
|  | Length | Min 1 character – Max 150 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | | 1. Mandatory if any of data items 140-147 are completed and data item 148 is absent 2. Must not be completed otherwise |  |

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| --- | --- | --- | --- | --- |
| 1. **Date when the Benefits were taken** | | | | |
| X-path | SchemeEventReport/EarlyBenefits/Member/Benefit/Date | | | |
| *Structure and format* |  | XML | | |
|  | Mandatory / Optional | Optional | | |
|  | Data Type | SimpleDateType | | |
|  | Length | 10 characters | | |
| **Validation / Processing** | | | **Pre-condition** | **Post-condition** |
| 1. CCYY-MM-DD 2. This date must fall within the tax year detailed at (data item 3) ‘This report is for the year ended 5 April’ 3. Cannot be a future date | | | 1. Mandatory if any of data items 140-149 are completed 2. Must not be completed otherwise |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Amount of the Benefits** | | | |
| X-path | SchemeEventReport/EarlyBenefits/Member/Benefit/Amount | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | core:IrnonNegativeWholeUnitsMonetaryType | |
|  | Length | Min 4 characters – Max 13 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| Range from 1.00 – 9999999999.00 | | 1. Mandatory if data items 140-150 are completed 2. Must not be completed otherwise |  |

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| 1. **Withdrawn** |

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### Ill-Health Lump Sum to Member Linked to Sponsoring Employer

**Has the scheme paid a member a serious ill-health lump sum and, before the payment was made, was the member either in the year in which they were provided, or any of the preceding six years,**

* **In relation to the sponsoring employer, or an associated employer, a director or a person connected to a director**
* **Whether alone, or with others, the sponsoring employer, or**
* **A person connected to the sponsoring employer.**

**Multiple occurrences of Member Details (data items 153-161), with multiple occurrences of payment details (data items 162-163) per member are allowed.**

**Member Details**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Title** | | | |
| X-path | SchemeEventReport/IllHealthPayments/Member/Name/Ttl | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | TitleType | |
|  | Length | Min 1 character – Max 4 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Forename(s)** | | | |
| X-path | SchemeEventReport/IllHealthPayments/Member/Name/Fore | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:NameStructure | |
|  | Length | Min 1 forename – Max 2 forenames  Min 1 character – Max 35 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | | 1. Mandatory if any of data items 153,155-161 are completed 2. Must not be completed otherwise |  |

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| --- |
| 1. **Forename(s) – Withdrawn** |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Surname** | | | |
| X-path | SchemeEventReport/IllHealthPayments/Member/Name/Sur | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:NameStructure | |
|  | Length | Min 1 character – Max 35 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | | 1. Mandatory if any of data items 153-155, 160-161 are completed 2. Must not be completed otherwise |  |

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| 1. **Withdrawn** |

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| 1. **Withdrawn** |

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| 1. **Withdrawn** |

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| 1. **Date of birth** | | | |
| X-path | SchemeEventReport/IllHealthPayments/Member/DOB | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | xsd:date | |
|  | Length | 10 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| 1. CCYY-MM-DD | | The field is present in the schema but must not be completed. |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **National Insurance Number** | | | |
| X-path | SchemeEventReport/IllHealthPayments/Member/NINO | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | core:NINOtype | |
|  | Length | 9 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| Must correspond to NINO type pattern. | | 1. Mandatory if:  any of data items 153-156 are completed  2. Must not be completed otherwise |  |

**At least one set of payment details per member (Data items 154-161) must be present, multiple occurrences of payment details (data items 162-163) per member are allowed.**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Date of Payment** | | | |
| X-path | SchemeEventReport/IllHealthPayments/Member/Payment/Date | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | SimpleDateType | |
|  | Length | 10 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| 1. CCYY-MM-DD 2. This date must fall within the tax year detailed at (data item 3) ‘This report is for the year ended 5 April’ 3. Cannot be a future date | | 1. Mandatory for each occurrence of member details data items 153-161 2. Must not be completed otherwise |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Amount** | | | |
| X-path | SchemeEventReport/IllHealthPayments/Member/Payment/Amount | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | core:IrnonNegativeWholeUnitsMonetaryType | |
|  | Length | Min 4 characters – Max 13 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| Range from 1.00 – 9999999999.00 | | 1. Mandatory for each occurrence of member details data items 153-161 2. Must not be completed otherwise |  |

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| 1. **Withdrawn** |

### Lump Sum Payment Exceeds Limits

**Was there any pension commencement lump sum payments of more than 7.5% but less than 25% of the Standard Lifetime Allowance but more than 25% of a members pension rights paid, or a stand alone lump sum which is more than 7.5% of the Standard Lifetime Allowance?**

**Multiple occurrences of Member Details (elements 165-172), with multiple occurrences of payment (elements 173-175 per member are allowed.**

**Member Details**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Title** | | | |
| X-path | SchemeEventReport/LargeCommencementLumpSums/Member/Name/Ttl | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | TitleType | |
|  | Length | Min 1 character – Max 4 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Forename(s)** | | | |
| X-path | SchemeEventReport/LargeCommencementLumpSums/Member/Name/Fore | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:NameStructure | |
|  | Length | Min 1 forename – Max 2 forenames  Min 1 character – Max 35 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | | 1. Mandatory if any of data items 165,167-172 are completed 2. Must not be completed otherwise |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Surname** | | | |
| X-path | SchemeEventReport/LargeCommencementLumpSums/Member/Name/Sur | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:NameStructure | |
|  | Length | Min 1 character – Max 35 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | | 1. Mandatory if any of data items 165-166, 171-172 are completed 2. Must not be completed otherwise |  |

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| 1. **Withdrawn** |

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| 1. **Withdrawn** |

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| 1. **Withdrawn** |

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| 1. **Date of birth** | | | |
| X-path | SchemeEventReport/LargeCommencementLumpSums/Member/DOB | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | xsd:date | |
|  | Length | 10 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| 1. CCYY-MM-DD | | The field is present in the schema but must not be completed. |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **National Insurance Number** | | | |
| X-path | SchemeEventReport/LargeCommencementLumpSums/Member/NINO | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | core:NINOtype | |
|  | Length | 9 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| Must correspond to NINO type pattern. | | 1. Mandatory if:  any of data items 165-167 are completed  2. Must not be completed otherwise |  |

**Multiple instances of Payment details 173-175 are allowed for each instance of member details (data items 165-172)**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Date of Payment** | | | |
| X-path | SchemeEventReport/LargeCommencementLumpSums/Member/Payment/Date | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | SimpleDateType | |
|  | Length | 10 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| 1. CCYY-MM-DD 2. This date must fall within the tax year detailed at (data item 3) ‘This report is for the year ended 5 April’ 3. Cannot be a future date | | 1. Mandatory for each instance of member details (data items 165-172 )completed 2. Must not be completed otherwise |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **The amount crystallised** | | | |
| X-path | SchemeEventReport/LargeCommencementLumpSums/Member/Payment/AmountCrystallised | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | core:IrnonNegativeWholeUnitsMonetaryType | |
|  | Length | Min 4 characters – Max 13 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| Range from 1.00 – 9999999999.00 | | 1. Mandatory for each instance of member details (data items 165-172 )completed 2. Must not be completed otherwise |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Amount of lump sum** | | | |
| X-path | SchemeEventReport/LargeCommencementLumpSums/Member/Payment/AmountLumpSum | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | core:IrnonNegativeWholeUnitsMonetaryType | |
|  | Length | Min 4 characters – Max 13 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| Range from 1.00 – 9999999999.00 | | 1. Mandatory for each instance of member details (data items 165-172 )completed 2. Must not be completed otherwise |  |

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| 1. **Withdrawn** |

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| 1. **Withdrawn** |

### Lump Sum Payment to Member with Enhanced LA or Enhanced Protection

**Did the scheme make a pension commencement lump sum payment or a stand alone lump sum to a member who relied on an enhanced lifetime allowance or enhanced protection?**

**Multiple occurrences of Member Details (elements 178-185), with multiple occurrences of payment details (elements 186-188) per member are allowed.**

**Member Details**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Title** | | | |
| X-path | SchemeEventReport/EnhancedProtectionLumpSums/Member/Name/Ttl | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | TitleType | |
|  | Length | Min 1 character – Max 4 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Forename(s)** | | | |
| X-path | SchemeEventReport/EnhancedProtectionLumpSums/Member/Name/Fore | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:NameStructure | |
|  | Length | Min 1 forename – Max 2 forenames  Min 1 character – Max 35 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | | 1. Mandatory if any of data items 178,180-185 are completed 2. Must not be completed otherwise |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Surname** | | | |
| X-path | SchemeEventReport/EnhancedProtectionLumpSums/Member/Name/Sur | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:NameStructure | |
|  | Length | Min 1 character – Max 35 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | | 1. Mandatory if any of data items 178,179, 184-185 are completed 2. Must not be completed otherwise |  |

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| 1. **Withdrawn** |

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| 1. **Withdrawn** |

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| 1. **Withdrawn** |

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| --- | --- | --- | --- |
| 1. **Date of birth** | | | |
| X-path | SchemeEventReport/EnhancedProtectionLumpSums/Member/DOB | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | xsd:date | |
|  | Length | 10 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| 1. CCYY-MM-DD | | The field is present in the schema but must not be completed. |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **National Insurance Number** | | | |
| X-path | SchemeEventReport/EnhancedProtectionLumpSums/Member/NINO | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | core:NINOtype | |
|  | Length | 9 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| Must correspond to NINO type pattern. | | 1. Mandatory if:  any of data items 178-180 are completed  2. Must not be completed otherwise |  |

**Payment details**

**Multiple occurrences of payment details (elements 186-188) per member are allowed.**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Date of Payment** | | | |
| X-path | SchemeEventReport/EnhancedProtectionLumpSums/Member/Payment/Date | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | SimpleDateType | |
|  | Length | 10 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| 1. CCYY-MM-DD 2. This date must fall within the tax year detailed at (data item 3) ‘This report is for the year ended 5 April’ 3. Cannot be a future date | | 1. Mandatory for each occurrence of member (data items 178-185) 2. Must not be completed otherwise |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Amount** | | | |
| X-path | SchemeEventReport/EnhancedProtectionLumpSums/Member/Payment/Amount | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | core:IrnonNegativeWholeUnitsMonetaryType | |
|  | Length | Min 4 characters – Max 13 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| Range from 1.00 – 9999999999.00 | | 1. Mandatory for each occurrence of member details (data items 178-185) 2. Must not be completed otherwise |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Reference number issued by HMRC to the member** | | | |
| X-path | SchemeEventReport/EnhancedProtectionLumpSums/Member/Payment/Reference | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:PSOstringType | |
|  | Length | 8 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| Format A/NNNNNNNA (1 Alphanumeric character followed by 6 numbers followed by 1 letter) | | 1. Mandatory for each occurrence of member details (data items 178-185) 2. Must not be completed otherwise |  |

### Scheme has income from taxable property

|  |  |  |  |
| --- | --- | --- | --- |
| **188.1 The scheme is treated as having made a scheme chargeable payment – income from taxable property** | | | |
| X-path | SchemeEventReport/ProfitTaxableProperty | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:YesType | |
|  | Length | 3 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| Must be ‘yes’ | |  |  |

### 

### Scheme has gains from taxable property

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **The scheme is treated as having made a scheme chargeable payment – gains from taxable proprerty** | | | |
| X-path | SchemeEventReport/SoldDisposedTaxableProperty | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:YesType | |
|  | Length | 3 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| Must be ‘yes’ | |  |  |

### Withdrawn

|  |
| --- |
| Withdrawn |

### Declarations

**Declaration**

Only Scheme Administrator Declaration or Practitioner Declaration can be sent at a time, they cannot be sent together. One declaration must be present. Data items 189 and 190 must be completed if data items 191 and 192 have not been completed

Data items 191 and 192 must be completed if data items 189 and 190 have not been completed

**Scheme Administrator Declaration**

**I declare:**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **that to the best of my knowledge and belief, the information given in this report is correct and complete** | | | |
| X-path | SchemeEventReport/Declaration/InformationCorrect | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:DeclarationsType | |
|  | Length | 3 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| Must be ‘yes’ | | 1. Mandatory if data items 191-192 (Practitioner Declaration) are not completed 2. Must not be completed otherwise |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **I understand that if I have made a false statement on this report, I may be liable to a penalty, and that false statements may also lead to prosecution.** | | | |
| X-path | SchemeEventReport/Declaration/NoFalseStatements | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:DeclarationsType | |
|  | Length | 3 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| Must be ‘yes’ | | 1. Mandatory if data items 191-192 (Practitioner Declaration) are not completed 2. Must not be completed otherwise |  |

**Practitioner declaration**

**I declare that:**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **the content of this report has been approved by the Scheme Administrator named below** | | | |
| X-path | SchemeEventReport/Declaration/ApprovedByAdministrator | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:DeclarationsType | |
|  | Length | 3 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| Must be ‘yes’ | | 1. Mandatory if data items 189-190 (Scheme Administrator Declaration) are not completed 2. Must not be completed otherwise |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **The Scheme Administrator named below has authorised me to submit this report** | | | |
| X-path | SchemeEventReport/Declaration/Authorised | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:DeclarationsType | |
|  | Length | 3 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| Must be ‘yes’ | | 1. Mandatory if data items 189-190 (Scheme Administrator Declaration) are not completed 2. Must not be completed otherwise |  |

### Scheme Administrator

**Scheme Administrator Details**

**Only Individual or Organisation Name can be sent at a time, they cannot be sent together.**

**Individual Details**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Title** | | | |
| X-path | SchemeEventReport/Declaration/Administrator/Individual/Ttl | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | TitleType | |
|  | Length | Min 1 character – Max 4 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Forename(s)** | | | |
| X-path | SchemeEventReport/Declaration/Administrator/Individual/Fore | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:NameStructure | |
|  | Length | Min 1 forename – Max 2 forenames  Min 1 character – Max 35 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | | 1. Mandatory if data item 196 is not completed 2. Must not be completed otherwise |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Surname** | | | |
| X-path | SchemeEventReport/Declaration/Administrator/Individual/Sur | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:NameStructure | |
|  | Length | Min 1 character – Max 35 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | | 1. Mandatory if data item 196 is not completed 2. Must not be completed otherwise |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Organisation Name** | | | |
| X-path | SchemeEventReport/Declaration/Administrator/Organisation | | |
| *Structure and format* |  | XML | |
|  | Mandatory/ Optional | Optional | |
|  | Data Type | PensionCore:PSOstringType | |
|  | Length | Min 1 character – Max 255 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | | 1. Mandatory if data items 194-195 are not completed 2. Must not be completed otherwise |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Address** | | | |
| X-path | SchemeEventReport/Declaration/Administrator/Address/Line | | |
| *Structure and format* |  | XML | |
|  | Mandatory/ Optional | Mandatory | |
|  | Data Type | PensionCore:AddressType | |
|  | Length | Min 2 lines – Max 4 lines  Min 1 character – Max 35 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **UK Postcode** | | | |
| X-path | SchemeEventReport/Declaration/Administrator/Address/PostCode | | |
| *Structure and format* |  | XML | |
|  | Mandatory/ Optional | Optional | |
|  | Data Type | PensionCore:AddressType | |
|  | Length | Min 1 character – Max 8 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 1. **Country** | | | | | |
| X-path | | SchemeEventReport/Declaration/Administrator/Address/Country | | | |
| *Structure and format* | |  | | XML | |
|  | | Mandatory / Optional | | Mandatory | |
|  | | Data Type | | PensionCore:AdministratorAddressType | |
|  | | Length | | N/A | |
| **Validation / Processing** | | | | **Pre-condition** | **Post-condition** |
| Must be one of the following EEA or EU values: | | | |  |  |
| Austria  Belgium  Bulgaria  Croatia  Cyprus  Czech Republic  Denmark  Estonia  Finland  France  Germany  Gibraltar  Greece  Hungary  Iceland  Italy | Latvia  Liechtenstein  Lithuania  Luxembourg  Malta  Norway  Poland  Portugal  Republic of Ireland  Romania  Slovakia  Slovenia  Spain  Sweden  The Netherlands  United Kingdom | |  | | |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Telephone number** | | | |
| X-path | SchemeEventReport/Declaration/Administrator/Telephone | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | core:TelephoneNumberType | |
|  | Length | Min 1 character – Max 35 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Scheme Administrator ID** | | | |
| X-path | SchemeEventReport/Declaration/Administrator/ID | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | PensionCore:AdministratorIDType | |
|  | Length | 8 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| Must be ‘A’ followed by 7 numbers | | The Administrator ID in the declaration must match the Administrator ID in the keys section of the Irenvelope if the submitter is an administrator. |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **e-mail** | | | |
| X-path | SchemeEventReport/Declaration/Administrator/Email | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | core:EmailType | |
|  | Length | Min 3 characters – Max 254 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | |  |  |

|  |
| --- |
| 1. **Withdrawn** |

### Flexible Drawdown Payments - Withdrawn

|  |
| --- |
| 1. **Withdrawn** |

|  |
| --- |
| 1. **Withdrawn** |

|  |
| --- |
| 1. **Withdrawn** |

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| --- |
| 1. **Withdrawn** |

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| --- |
| 1. **Withdrawn** |

|  |
| --- |
| 1. **Withdrawn** |

### Annual Allowance – Pension Savings Statement Information

**A Scheme member has aggregate pension input amounts which exceeds the Annual Allowance for a tax year.**

**Multiple occurrences of Member Payment Details (elements 210-217) are allowed.**

**Member Aggregate Pension Input Amount**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Title** | | | |
| X-path | SchemeEventReport/AnnualAllowance/Member/Name/Ttl | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | TitleType | |
|  | Length | Min 1 character – Max 4 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Forename(s)** | | | |
| X-path | SchemeEventReport/ AnnualAllowance/Member/Name/Fore | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Mandatory | |
|  | Data Type | PensionCore:NameStructure | |
|  | Length | Min 1 forename – Max 2 forenames  Min 1 character – Max 35 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Surname** | | | |
| X-path | SchemeEventReport/ AnnualAllowance/Member /Name/Sur | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Mandatory | |
|  | Data Type | PensionCore:NameStructure | |
|  | Length | Min 1 character – Max 35 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **National Insurance Number** | | | |
| X-path | SchemeEventReport/ AnnualAllowance/Member /NINO | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Mandatory | |
|  | Data Type | core:NINOtype | |
|  | Length | 9 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
|  | |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Amount** | | | |
| X-path | SchemeEventReport/ AnnualAllowance/Member/TotalPaymentsAmount | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Mandatory | |
|  | Data Type | core:IrnonNegativeWholeUnitsMonetaryType | |
|  | Length | Min 4 characters – Max 13 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| Range from 1.00 – 9999999999.00 | |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Tax Year** | | | |
| X-path | SchemeEventReport/ AnnualAllowance/Member/TaxYear | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Mandatory | |
|  | Data Type | xsd:integer | |
|  | Length | 4 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| YYYY  Minimum value 2012  Must not be for a year which is later than the year the ER is for (i.e. must not be later than Data Item 3 ‘Year for which tax has been deducted’) | |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Have you provided this member with a pension saving statement under regulation 14A(1A) SI2006/567?** | | | |
| X-path | SchemeEventReport/ AnnualAllowance/Member/HasMoneyPurchase | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Mandatory | |
|  | Data Type | Core: Yes/NoType | |
|  | Length | Min 2 characters – Max 3 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| Must be ‘yes’ or ‘no’ | |  | If ‘yes’, then data item 217 must be present |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Aggregate Pension Input Amounts for Money Purchase Arrangements** | | | |
| X-path | SchemeEventReport/ AnnualAllowance/Member/AggregateMoneyPurchaseInputAmount | | |
| *Structure and format* |  | XML | |
|  | Mandatory / Optional | Optional | |
|  | Data Type | Core: IrnonNegativeWholeUnitsMonetaryType | |
|  | Length | Min 4 characters – Max 13 characters | |
| **Validation / Processing** | | **Pre-condition** | **Post-condition** |
| Range from 1.00 – 9999999999.00 | | 1. Mandatory if data item 216 is present and set to ‘yes’ 2. Must not be completed otherwise |  |

APPENDICES

1. Document Control

Document Version History:

| Version | Date | Comments |
| --- | --- | --- |
| 1.0 | 09/01/2015 | **April 2015 Release**  Annual allowance section change to rename ‘Payment’  Withdrawal of Flexible Drawdown Event (Data items 204 – 209 inclusive)  Insertion of new question and amount field for Annual Allowance – Pension Savings Statement Information  Replaced all occurrences of ‘legal structure’ with ‘pension scheme structure’  Removed references to Annuity Contract |
| 1.1 | 21/05/2015 | **July 2015 Release**  Removal of Unknown Schemes route (4.2.31)  Addition of Croatia to EU/EEA Countries (4.2.39) |
| 1.2 | 09/06/2015 | **July 2015 Release – Corrections to changes log and bvr’s**  Reference to ‘Annuity contract’ now removed (4.2.22)  New enumeration ‘grouplife-deathinservice’ (replacing Annuity contract) (4.2.22)  Membership Bands updated (4.2.26) |