

HMRC

Internet Filing

Corporation Tax Return (2009)

Version: 3.99

XML Schema documentation for:

CT (v3.99)

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.

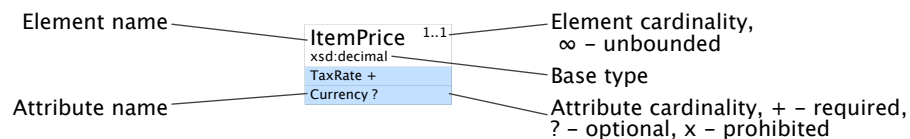
Schemas

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.

XML Definitions

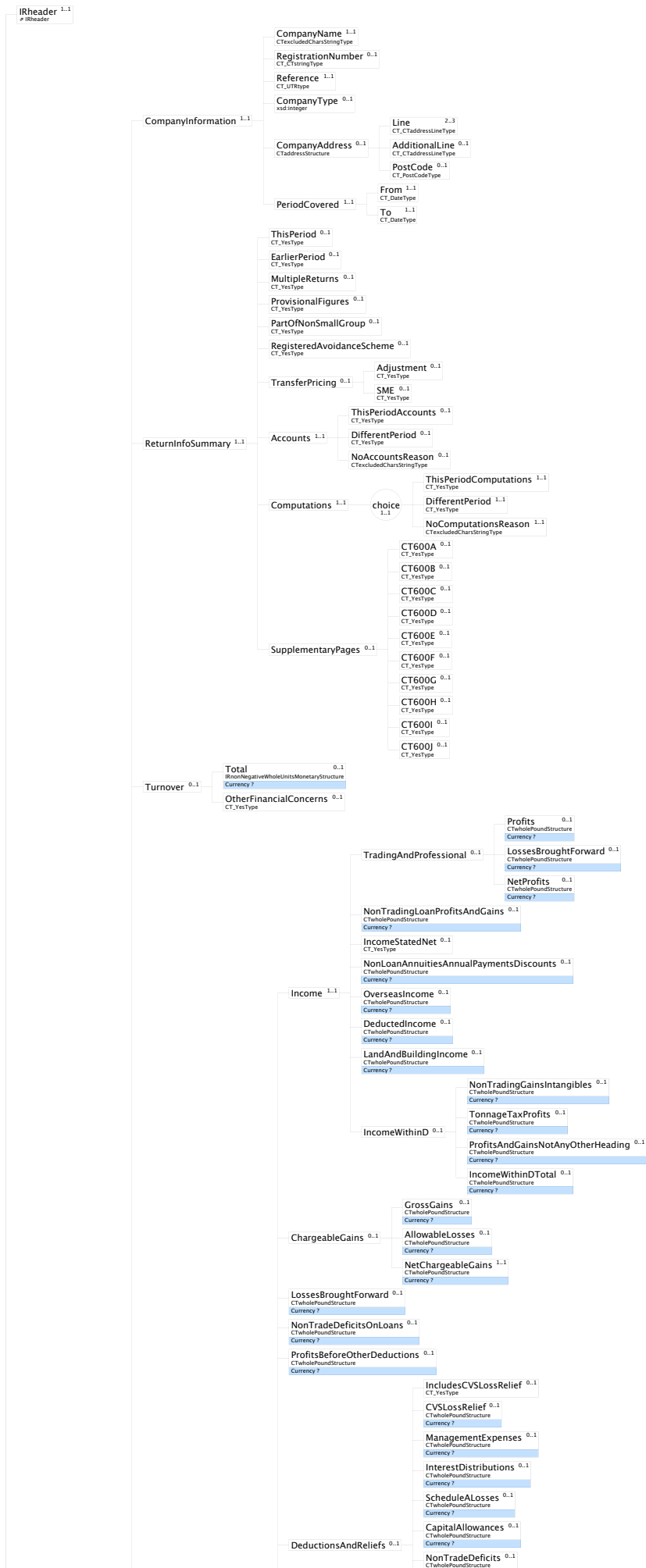
schema: CT

URI	http://www.govtalk.gov.uk/taxation/CT/3
Schema location	CT-2009-v3-99.xsd
master	yes
documentation	HMRC FBI Corporation Tax Return
gtKeywords	taxation, Corporation, FBI, File By Internet, HMRC, CT600, CT600A, CT600B, CT600C, CT600D, CT600E, CT600F, CT600G, CT600H, CT600I, CT600J
version	3.99
Audience	e-service developers
Contributor	CoreFiling Ltd
Creator	HMRC
Date.Created	2001-10-04
Format.MediaType	text/xml
Format.Syntax	http://www.w3c.org/2001/XMLSchema
Format.Description	XML Schema, W3C Recommendation 2001
Identifier	{ http://www.govtalk.gov.uk/taxation/CT/3 }CT
Language	[ISO 639-2/B] ENG
Publisher	HMRC
Rights.Copyright	(C) Crown Copyright 2001-2015
Subject.Category	Economics and Finance – Tax
Subject.Project	On-line Tax Return filing
Title	IR Corporation Tax Submission
Type	architectural
Date.Modified	2015-06-19

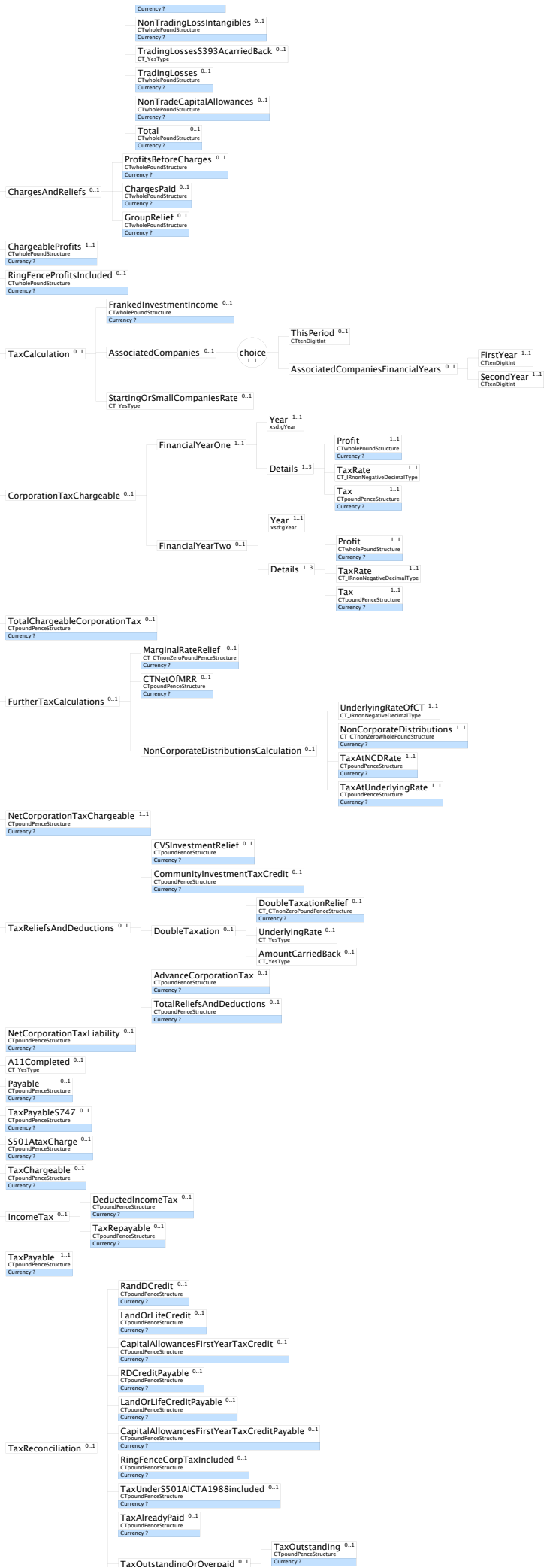
schema contents:

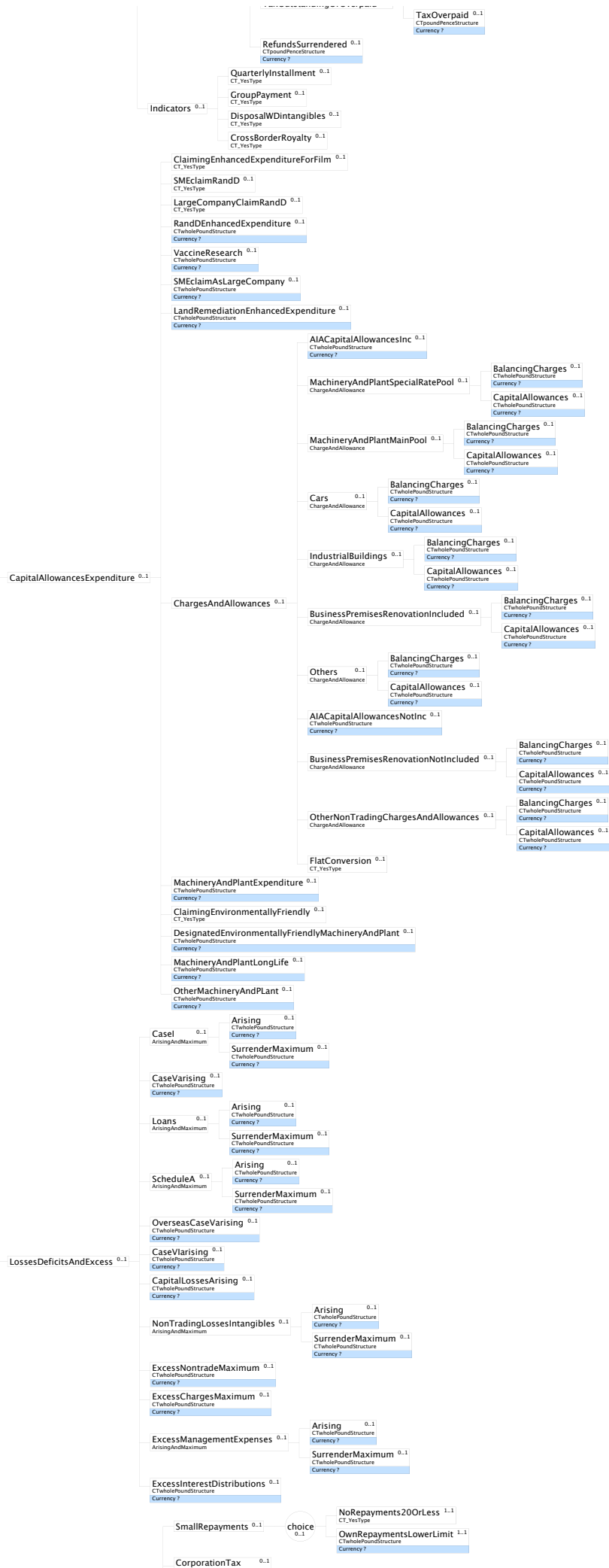
element	IRenvelope
element	IRheader
element	Contains
type	AttachmentStructure
type	CompanyReference
type	PeriodType
type	IRnonNegativeWholeUnitsMonetaryStructure
type	CTwholePoundStructure
type	CTpoundPenceStructure
type	CTaddressStructure
type	XBRLsubmissionDetails
type	XBRLsubmission
type	ChargeAndAllowance
type	ArisingAndMaximum
type	CTexcludedCharsStringType
type	CTfilenameType
type	CTYesNoNAType
type	CTtenDigitInt
type	CTalphaNumericStringType
type	CTA
type	CTB
type	CTC

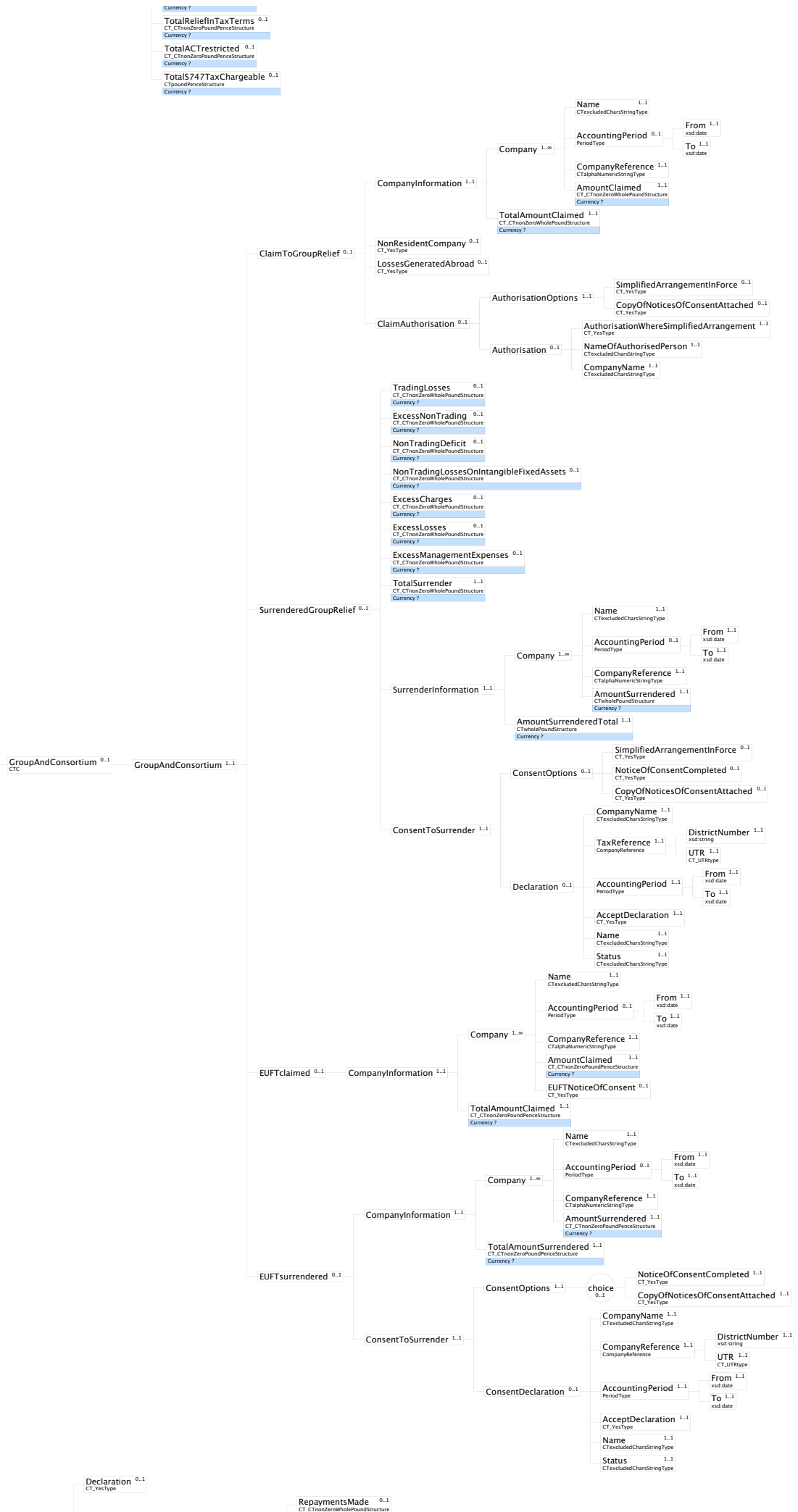
type	CTD
type	CTE
type	CTF
type	CTG
type	CTH
type	CTI
type	CTJ
type	YesNoType
type	CTnominalShareValueStructure

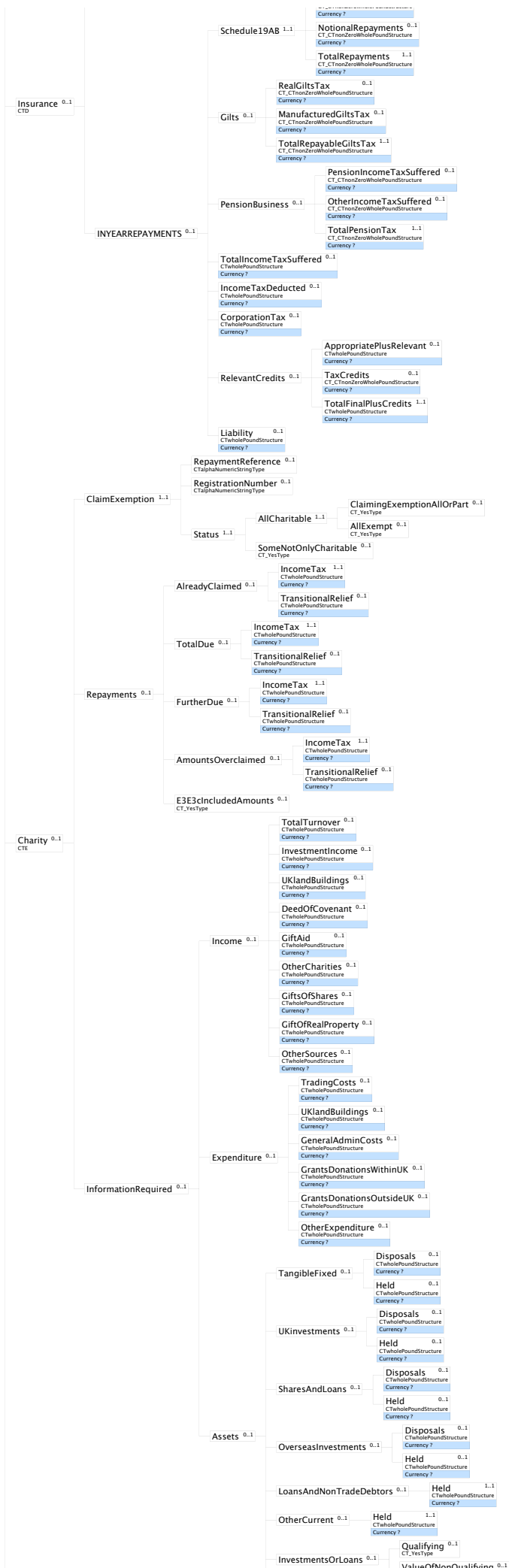


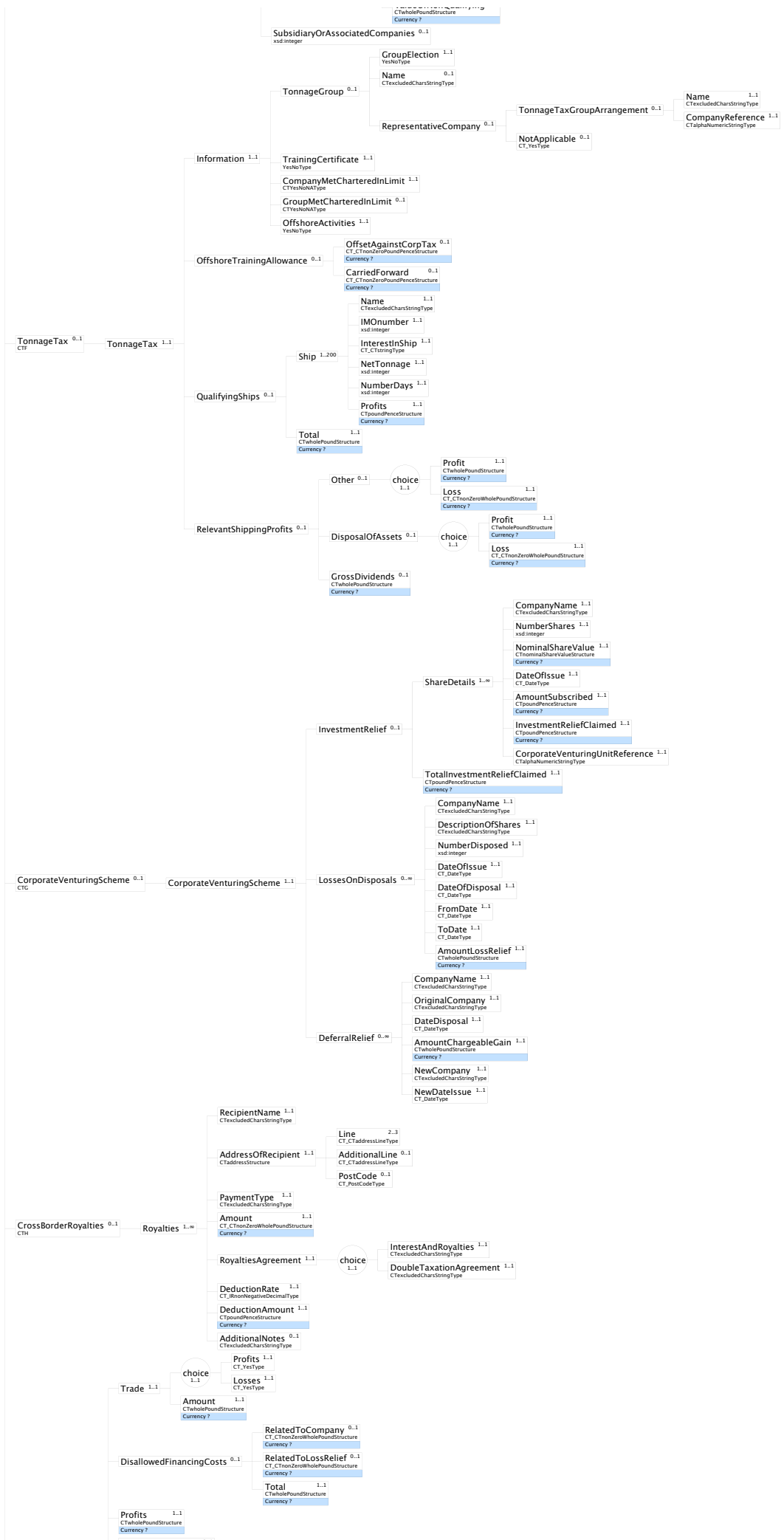
CompanyTaxCalculation 1..1

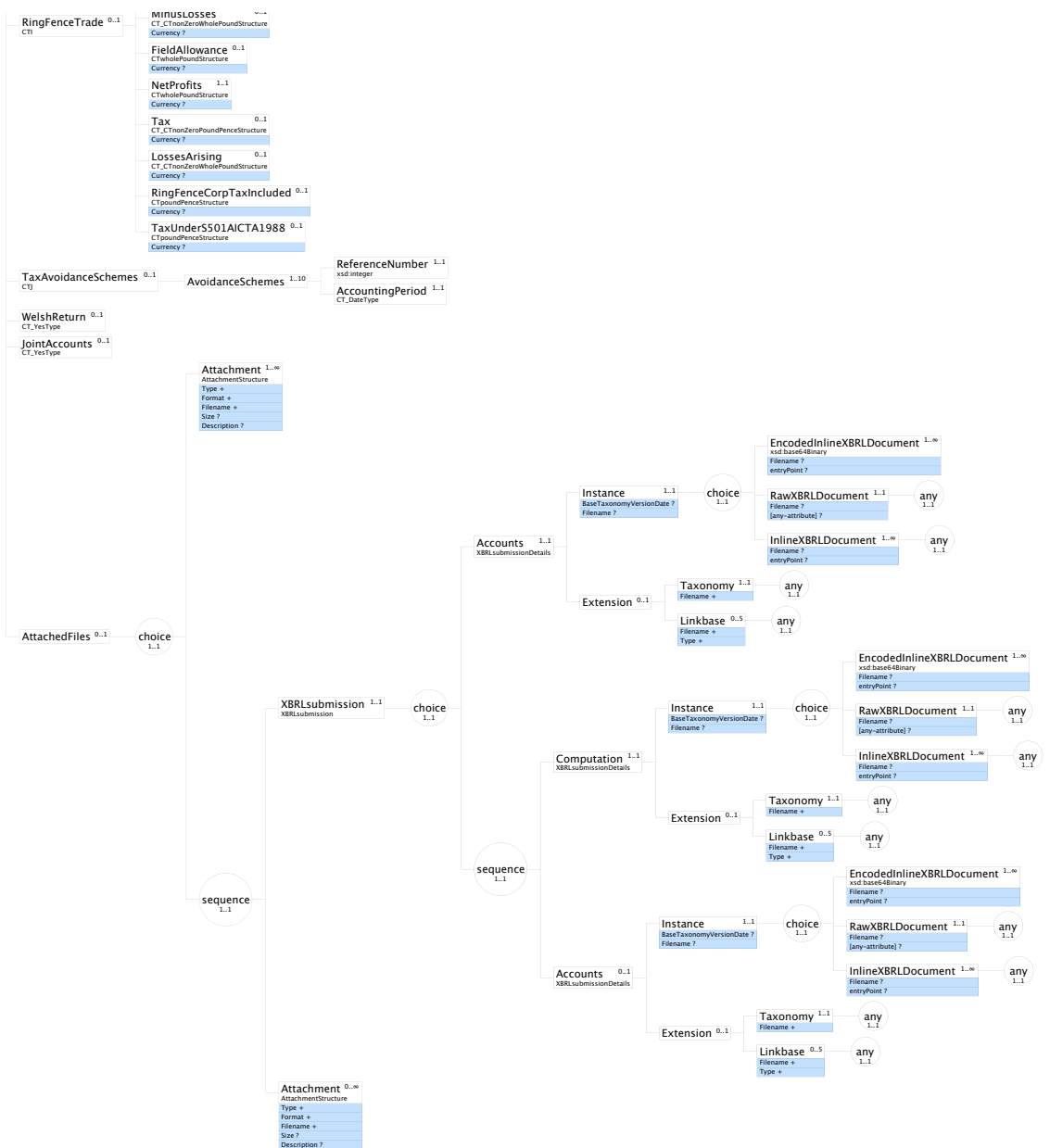






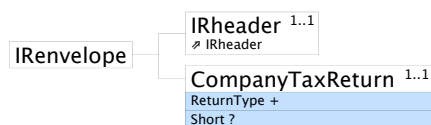






element: IRenvelope

XML



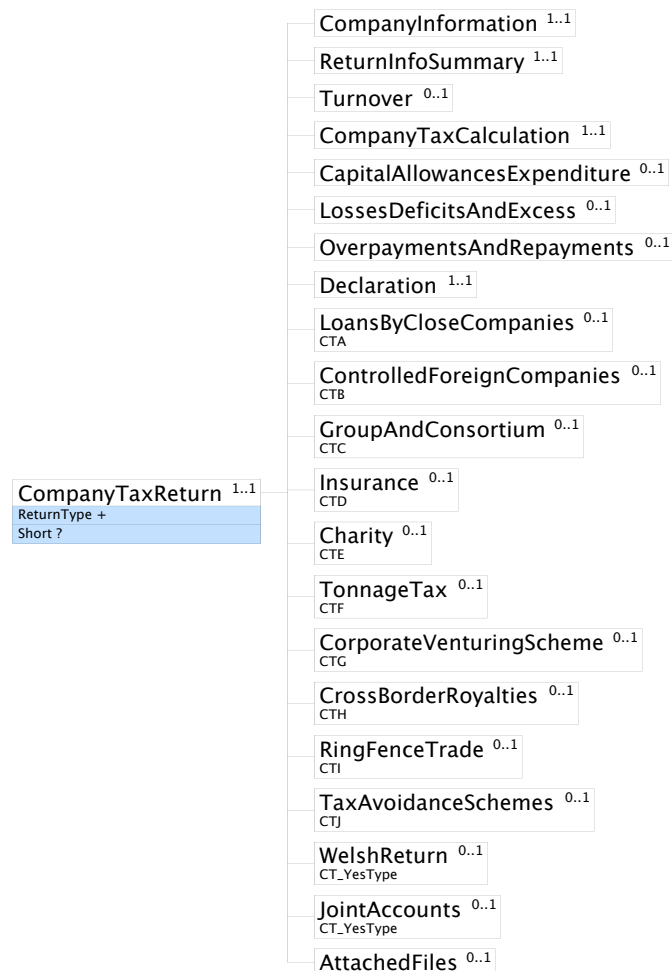
path	/IRenvelope
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element: IRheader

XML



ref	IRheader
path	/IRenvelope/IRheader
cardinality	1..1
description	Standard header for IR forms
id	[IR header]



path	/IRenvelope/CompanyTaxReturn
cardinality	1..1
description	Company tax return
id	[Company tax return]

validation rule:

error code: 9318	description: [33] should be present if not ([N111]) and ((The sum of [22], [24], [25], [26], [27], [28], [29], [30], and [32]) exceeds 0)
transactional message (en)	Box 33 must be completed if the "Short" return flag does not equal 'yes' and the sum of Boxes 22, 24, 25, 26, 27, 28, 29, 30 and 32 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch 33 os nad yw'r faner ffurflen dreth "Fer" yn hafal a 'ie' ac mae swm Blychau 22, 24, 25, 26, 27, 28, 29, 30 a 32 yn fwy na 0 (sero)
error code: 9319	description: [78] should be present if not ([N111]) and ([70] exceeds 0)
transactional message (en)	Box 78 must be completed if the "Short" return flag does not equal 'yes' and Box 70 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch 78 os nad yw'r faner ffurflen dreth "Fer" yn hafal a 'ie' ac mae Blwch 70 yn fwy na 0 (sero).
error code: 9320	description: [34] should be present if not ([N111]) and ([21] exceeds 0)
transactional message (en)	Box 34 must be completed if the "Short" return flag does not equal 'yes' and Box 21 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch 34 os nad yw'r faner ffurflen dreth "Fer" yn hafal a 'ie' ac mae Blwch 21 yn fwy na 0 (sero).

base	CT_CTstringType
path	/IRenvelope/CompanyTaxReturn/@ReturnType

cardinality	1..1
description	What type of return is this?
example	amended
id	[Return type]

enumerated values:

amended	this is an amended return
new	this is a new return

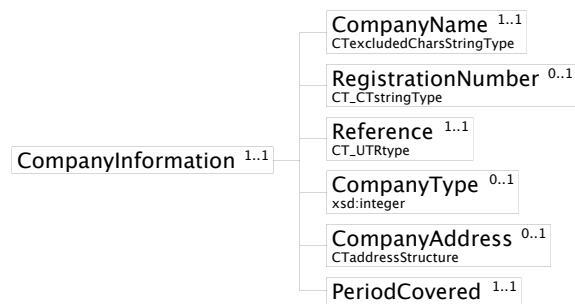
attribute: Short

XML

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/@Short
cardinality	0..1
description	Short
id	[N111]

element: CompanyInformation

XML



path	/IRenvelope/CompanyTaxReturn/CompanyInformation
cardinality	1..1
description	Company information
id	[Company information]

element: CompanyName

XML

CompanyName 1..1
CTExcludedCharsStringType

base	CTExcludedCharsStringType
path	/IRenvelope/CompanyTaxReturn/CompanyInformation/CompanyName
cardinality	1..1
description	Company name as registered at companies house
example	CoreFiling Ltd
minLength	2
maxLength	56
id	[Company name]

element: RegistrationNumber

XML

RegistrationNumber 0..1
CT_CTstringType

base	CT_CTstringType
path	/IRenvelope/CompanyTaxReturn/CompanyInformation/RegistrationNumber

cardinality	0..1
description	Company registration number
example	12345678
minLength	2
maxLength	8
pattern	[A-Z0-9]{2,8}
id	[Registration number]

element: Reference

XML

Reference 1..1
CT_UTRtype

base	CT_UTRtype
path	/IRenvelope/CompanyTaxReturn/CompanyInformation/Reference
cardinality	1..1
description	Unique taxpayer reference
id	[Company reference]

validation rule:

error code: 9100	description: There must be a Key element in the Irheader whose Type attribute is UTR and whose content is the same as the entry in [Company reference].
transactional message (en)	There must be a Key element in the Irheader whose Type attribute is UTR and matches the 'Tax Reference'.
transactional message (cy)	Mae'n rhaid bod yna elfen Allweddol yn yr Irheader a'i briodoldd Teip yn UTR ac cyd-fynd a'r 'Cyfeirnod Treth'.

element: CompanyType

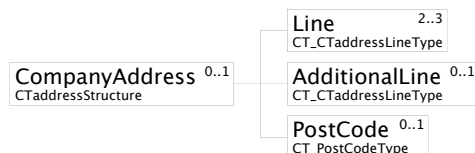
XML

CompanyType 0..1
xsd:integer

base	xsd:integer
path	/IRenvelope/CompanyTaxReturn/CompanyInformation/CompanyType
cardinality	0..1
description	Type of company
example	1
minInclusive	1
maxInclusive	10
id	[Company type]

element: CompanyAddress

XML



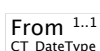
base	CTAddressStructure
path	/IRenvelope/CompanyTaxReturn/CompanyInformation/CompanyAddress
cardinality	0..1
description	Registered office address (if changed)
id	[Company Address]



path	/IRenvelope/CompanyTaxReturn/CompanyInformation/PeriodCovered
cardinality	1..1
description	Period covered by this return
id	[Period covered]

validation rule:

error code: 9101	description: Period Covered must not be longer than 12 months
transactional message (en)	The period covered must not be longer than 12 months.
transactional message (cy)	Ni ddylai'r cyfnod a gwmpesir fod yn hirach na 12 mis.



base	CT_DateType
path	/IRenvelope/CompanyTaxReturn/CompanyInformation/PeriodCovered/From
cardinality	1..1
description	Date of the beginning of the company's return for period
example	2008-12-01
id	[AP From Date]

validation rule:

error code: 9102	description: From is valid if and only if it is on or after '1998-07-02'
transactional message (en)	The period 'From' date must be on or after 02/07/1998.
transactional message (cy)	Mae'n rhaid i ddyddiad 'O' y cyfnod fod ar neu ar ol 02/07/1998.
error code: 9103	description: From Date cannot be later than yesterday
transactional message (en)	The period 'From' date cannot be later than yesterday.
transactional message (cy)	Ni all dyddiad y 'O' cyfnod fod yn hwyrach na ddoe.
error code: 9978	description: [AP From Date] is valid only if this on or before '2015-03-31'
transactional message (en)	The period 'From' date must be on or before 31/03/2015.
transactional message (cy)	Mae'n rhaid i'r dyddiad 'O' fod ar neu cyn 31/03/2015.



base	CT_DateType
path	/IRenvelope/CompanyTaxReturn/CompanyInformation/PeriodCovered/To
cardinality	1..1
description	Date of the end of the company's return for the period
example	2008-12-31
id	[AP To Date]

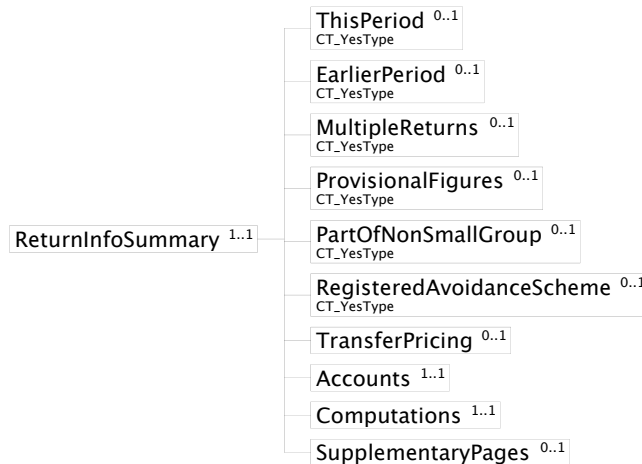
validation rule:

error code: 9104	description: To is valid if and only if it is on or after '1999-07-01'
transactional message (en)	The period 'To' date must be on or after 01/07/1999.
transactional message (cy)	Mae'n rhaid i'r dyddiad 'I' fod ar neu ar ol 01/07/1999.

error code: 9105	description: To is valid if and only if it is on or after [AP From Date]
transactional message (en)	The period 'To' date must be on or after the period 'From' date.
transactional message (cy)	Mae'n rhaid i ddyddiad 'I' y cyfnod fod ar neu ar ol dyddiad 'O' y cyfnod.
error code: 9106	description: End date cannot be later than today unless [Company type] = 3.
transactional message (en)	The period 'To' date cannot be later than today unless the type of company is 3 (Company in Liquidation (second or subsequent year of liquidation)).
transactional message (cy)	Ni all dyddiad 'I' y cyfnod fod yn hwyrach na heddiw heblaw bod y math o gwmni yn 3 (Cwmni mewn Datodiad (ail flwyddyn neu flwyddyn ddilynol y datodiad)).

element: ReturnInfoSummary

XML



path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary
cardinality	1..1
description	Summary of return information
id	[Summary of return information]

element: ThisPeriod

XML



base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/ThisPeriod
cardinality	0..1
description	Are you making a repayment claim for this period?
id	[This period tick box]

element: EarlierPeriod

XML



base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/EarlierPeriod
cardinality	0..1
description	Are you making a repayment claim for an earlier period?
id	[Earlier period tick box]

element: MultipleReturns

XML



base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/MultipleReturns
cardinality	0..1
description	Are you submitting more than one return for this company?
id	[Multiple returns tick box]

element: ProvisionalFigures

XML

ProvisionalFigures 0..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/ProvisionalFigures
cardinality	0..1
description	Does this return contain estimated figures?
id	[Provisional figures tick box]

element: PartOfNonSmallGroup

XML

PartOfNonSmallGroup 0..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/PartOfNonSmallGroup
cardinality	0..1
description	The Company is part of a group which is not small
id	[Part of non small group]

validation rule:

error code: 9107	description: Part of non small group should not be present if [AP To Date] is on or before '2008-03-31'
transactional message (en)	Your entry for 'Company is part of a group that is not small' can only be 'Yes' if the period 'To' date is on or after 01/04/2008.
transactional message (cy)	Gall eich cofnod ar gyfer 'Cwmni'n rhan o grwp nad yw'n fach' ond bod yn 'Ie' os yw dyddiad 'I' y cyfnod ar neu ar ol 01/04/2008.

element: RegisteredAvoidanceScheme

XML

RegisteredAvoidanceScheme 0..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/RegisteredAvoidanceScheme
cardinality	0..1
description	Notice of disclosable avoidance schemes
id	[Registered avoidance scheme]

validation rule:

error code: 9108	description: Registered avoidance scheme should not be present if [AP To Date] is on or before '2004-03-31'
transactional message (en)	Your entry for 'Notice of disclosable avoidance schemes' can only be 'Yes' if the period 'To' date is on or after 01/04/2004.
transactional message (cy)	Gall eich cofnod ar gyfer 'Hysbysiad o gynlluniau arbed sy'n rhaid eu datgelu' ond bod yn 'Ie' os yw dyddiad 'I' y cyfnod ar neu ar ol 01/04/2004.
error code: 9109	description: If 'yes' then [CT600] attached] must also be 'yes' – unless [Return type] = 'amended'.
transactional message (en)	Your entry for 'Notice of disclosable avoidance schemes' is 'Yes' so you must also select 'Yes' for 'CT600] (Disclosure of tax avoidance scheme)'.

transactional message (cy)	'le' yw eich ateb ar gyfer 'Hysbysiad o gynlluniau arbed sy'n rhaid eu datgelu' felly dylech hefyd ddewis 'le' ar gyfer 'CT600J (Datgelu cynllun arbed treth)'.
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element: TransferPricing

XML



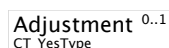
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/TransferPricing
cardinality	0..1
description	Transfer pricing
id	[Transfer Pricing]

validation rule:

error code: 9110	description: [Transfer Pricing adjustment] and [Transfer Pricing SME] cannot both be 'yes'
transactional message (en)	You cannot select 'Yes' for both 'Compensating adjustment claimed' and 'Company qualifies for SME exemption'.
transactional message (cy)	Ni allwch ddewis 'le' ar gyfer 'Addasiad cyfadfer a hawliwyd' yn ogystal a 'Cwmni'n gymwys ar gyfer eithriad SME'.
error code: 9111	description: Transfer pricing should not be present if [AP To Date] is on or before '2004-03-31'
transactional message (en)	Your entry for 'Compensating adjustment claimed' or 'Company qualifies for SME exemption' can only be 'Yes' if the period 'To' date is on or after 01/04/2004.
transactional message (cy)	Gall eich cofnod ar gyfer 'Addasiad cyfadfer a hawliwyd' neu 'Cwmni'n gymwys ar gyfer eithriad SME' ond bod yn 'le' os yw dyddiad 'I' y cyfnod ar neu ar ol 01/04/2004.

element: Adjustment

XML



base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/TransferPricing/Adjustment
cardinality	0..1
description	Are you claiming a transfer pricing compensating adjustment?
id	[Transfer Pricing adjustment]

element: SME

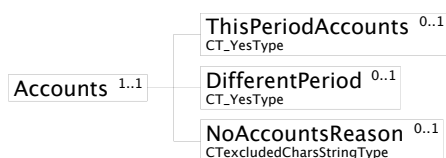
XML



base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/TransferPricing/SME
cardinality	0..1
description	Are you claiming a transfer pricing small or medium sized enterprise exemption?
id	[Transfer Pricing SME]

element: Accounts

XML



path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Accounts
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cardinality	1..1
description	Accounts
id	[Accounts]

validation rule:

error code: 9112	description: If [No accounts reason] is (absent or) not "PDF accounts attached with explanation", then there must be no instance of [Attachment] with a type attribute of 'accounts'.
transactional message (en)	You can only provide a set of PDF accounts if you also complete the 'No accounts reason' with the value of 'PDF accounts attached with Explanation'
transactional message (cy)	Gallwch dim ond rhoi set o gyfrifon PDF os ydych hefyd yn llenwi'r 'Rheswm dim cyfrifon' gyda'r gwerth 'Cyfrifon PDF sydd wedi eu hatodi ynghyd ag Esboniad'
error code: 9113	description: If [No accounts reason] is absent then the Accounts child of [XBRL Submission] must be present.
transactional message (en)	You must provide a set of iXBRL accounts if the 'No accounts reason' is absent
transactional message (cy)	Mae'n rhaid i chi gyflwyno set o gyfrifon iXBRL os yw'r 'Rheswm dim cyfrifon' yn absennol
error code: 9114	description: If [No accounts reason] is absent or "PDF accounts attached with explanation", then exactly one of [This period accounts tick box] or [Different period accounts tick box] must be present.
transactional message (en)	If 'No accounts reason' is absent or has been completed with 'PDF accounts attached with Explanation' you must complete either 'This period accounts' or 'Different period account'.
transactional message (cy)	Os yw'r 'Rheswm dim cyfrifon' yn absennol neu wedi ei lenwi gyda 'Cyfrifon PDF sydd wedi eu hatodi ynghyd ag Esboniad', rhaid i chi lenwi naill ai 'Cyfrifon y cyfnod hwn' neu 'Cyfrifon cyfnod gwahanol'
error code: 9116	description: If [No accounts reason] is present and not "PDF accounts attached with explanation", then neither [This period accounts tick box] nor [Different period accounts tick box] may be present.
transactional message (en)	If 'No accounts reason' is present and has not been completed with 'PDF accounts attached with Explanation' you must not complete either 'This period accounts' or 'Different period account'.
transactional message (cy)	Os yw 'Rheswm dim cyfrifon' yn bresennol ac nid yw wedi ei lenwi gyda 'Cyfrifon PDF sydd wedi eu hatodi ynghyd ag Esboniad', ni ddylech lenwi naill ai 'Cyfrifon y cyfnod hwn' neu 'Cyfrifon cyfnod gwahanol'

element: ThisPeriodAccounts

XML

ThisPeriodAccounts 0..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Accounts/ThisPeriodAccounts
cardinality	0..1
description	Indicator of attached accounts for the period to which this return relates
id	[This period accounts tick box]

element: DifferentPeriod

XML

DifferentPeriod 0..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Accounts/DifferentPeriod
cardinality	0..1
description	Indicator of attached accounts for a different period
id	[Different period accounts tick box]

element: NoAccountsReason

XML

NoAccountsReason 0..1
CTexcludedCharsStringType

base	CTexcludedCharsStringType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Accounts/NoAccountsReason
cardinality	0..1
description	Reason for no XBRL accounts
example	Company in liquidation
minLength	2
maxLength	40
id	[No accounts reason]

enumerated values:

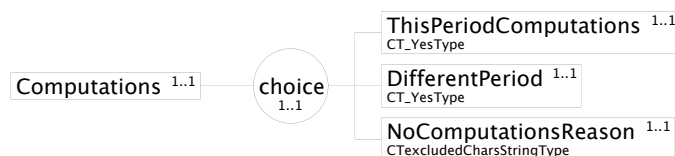
PoA differs from AP-a/cs with sep rtn	Submitted with accompanying return
Company in liquidation	Company in liquidation
Not within charge to CT	Not within charge to CT
Company dormant	Company dormant
Amendment – a/cs already submitted	Amendment – a/cs already submitted
Other – PDF attached with explanation	Other – PDF attached with explanation
PDF accounts attached with explanation	PDF accounts attached with explanation

validation rule:

error code: 9349	description: If present, then there must be no Accounts element as a child of [XBRL Submission]
transactional message (en)	iXBRL Accounts are attached so 'No accounts reason' must not be completed.
transactional message (cy)	Mae cyfrifon wedi eu hatodi felly ni ddylid rhoi rheswm ar gyfer dim cyfrifon.
error code: 9115	description: If [No accounts reason] = 'Amendment – a/cs already submitted' then [Return type] must equal 'amended'.
transactional message (en)	'Amendment – accounts already submitted' is not a valid reason for a 'New' return.
transactional message (cy)	Nid yw 'Addasiad – cyfrifon eisoes wedi eu cyflwyno' yn rheswm dilys dros ffurflen dreth 'Newydd'.
error code: 9971	description: If [No accounts reason] is "PDF accounts attached with explanation", then there must be at least one instance of [Attachment] with type = 'accounts'.
transactional message (en)	If 'No accounts reason' is completed with "PDF accounts attached with explanation", you must provide a set of PDF Accounts.
transactional message (cy)	Os yw'r 'Rheswm dim cyfrifon' wedi ei lenwi gyda 'Cyfrifon PDF sydd wedi eu hatodi ynghyd ag esboniad', mae'n rhaid i chi gyflwyno set o Gyfrifon PDF

element: Computations

XML



path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Computations
cardinality	1..1
description	Computations
id	[Computations]

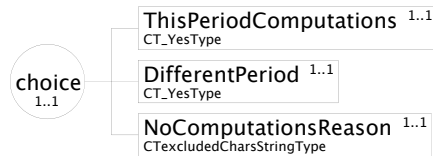
validation rule:

error code: 9965	description: If [No computations reason] is absent, then there must be a Computations element as a child of [XBRL Submission], or at least one instance of [Attachment] with type = 'computations'.
transactional message (en)	You must provide a Tax Computation with the Return if there is no valid reason not to supply it
transactional message (cy)	Mae'n rhaid i chi gyflwyno Cyfrifiant Treth gyda'r Ffurflen Dreth os nad oes rheswm dilys dros beidio â'i chyflwyno

error code: 9966	description: If [No computations reason] is absent, then there must not be both a Computations element as a child of [XBRL Submission] and any instances of [Attachment] with type = 'computations'.
transactional message (en)	You cannot provide both an Inline XBRL and PDF Tax Computation with the return
transactional message (cy)	Ni allwch gyflwyno Inline XBRL a Chyfrifiant Treth PDF gyda'r ffurflen dreth

choice:

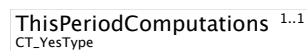
XML



path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Computations
cardinality	1..1

element: **ThisPeriodComputations**

XML



base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Computations/ThisPeriodComputations
cardinality	1..1
description	Indicator of attached computations for the period to which this return relates
id	[This period computations]

element: **DifferentPeriod**

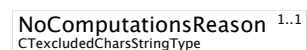
XML



base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Computations/DifferentPeriod
cardinality	1..1
description	Indicator of attached computations for a different period
id	[Different period computations]

element: **NoComputationsReason**

XML



base	CTexcludedCharsStringType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Computations/NoComputationsReason
cardinality	1..1
description	Reason for no computations
example	Company in liquidation
minLength	2
maxLength	40
id	[No computations reason]

enumerated values:

PoA differs from AP-comp with sep rtn	Long period of account – computations submitted with accompanying return
Company in liquidation	Company in liquidation

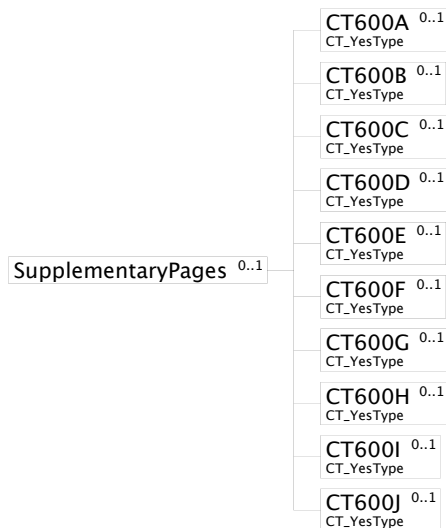
Not within charge to CT	Not within charge to CT
Company dormant	Company dormant
Amendment – comps already submitted	Amendment – comps already submitted
Other – PDF attached with explanation	Other – PDF attached with explanation

validation rule:

error code: 9117	description: If present, then there must be no instance of [Attachment] with a type attribute of 'computations'
transactional message (en)	Computations are attached so a reason for no Computations must not be provided.
transactional message (cy)	Mae cyfrifiannau wedi eu hatodi felly ni ddylid rhoi rheswm ar gyfer dim cyfrifiannau.
error code: 9118	description: If present, then there must be no Computation element as a child of [XBRL Submission]
transactional message (en)	Computations are attached so a reason for no Computations must not be provided.
transactional message (cy)	Mae cyfrifiannau wedi eu hatodi felly ni ddylid rhoi rheswm ar gyfer dim cyfrifiannau.
error code: 9119	description: If [No computations reason] = 'Amendment – comps already submitted' then [Return type] must equal 'amended'.
transactional message (en)	'Amendments – computations already submitted' is not a valid reason for a 'New' return.
transactional message (cy)	Nid yw 'Addasiad – cyfrifiannau eisoes wedi eu cyflwyno' yn rheswm dilys dros ffurflen dreth 'Newydd'.

element: SupplementaryPages

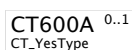
XML



path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages
cardinality	0..1
description	Supplementary pages
id	[Supplementary pages]

element: CT600A

XML



base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600A
cardinality	0..1
description	Loans to participators by close companies
id	[CT600A attached]

validation rule:

error code: 9120	description: If CT600A is yes and [Return type] = 'new', then [CT600A] must be present.
------------------	---

transactional message (en)	The form CT600A must be present if 'CT600A (Loans to Participators by Close Companies)' is 'Yes' and the return type is 'New'.
transactional message (cy)	Mae'n rhaid i'r ffurflen CT600A fod yn bresennol os yw 'CT600A (Benthyciadau i Gyfranogwyr gan Gwmnïau Cau)' yn 'Ie' a'r math o ffurflen dreth yn 'Newydd'.

element: CT600B

XML

CT600B 0..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600B
cardinality	0..1
description	Controlled foreign companies
id	[CT600B attached]

validation rule:

error code: 9121	description: If CT600B is yes and [Return type] = 'new', then there must be a [CT600B] page present.
transactional message (en)	The form CT600B must be present if 'CT600B (Controlled Foreign Companies)' is 'Yes' and the return type is 'New'.
transactional message (cy)	The form CT600B must be present if 'CT600B (Controlled Foreign Companies)' is 'Yes' and the return type is 'New'.

element: CT600C

XML

CT600C 0..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600C
cardinality	0..1
description	Group and Consortium
id	[CT600C attached]

validation rule:

error code: 9123	description: If CT600C is yes and [Return type] = 'new', then there must be a [CT600C] page present.
transactional message (en)	The form CT600C must be present if 'CT600C (Group and Consortium)' is 'Yes' and the return type is 'New'.
transactional message (cy)	The form CT600C must be present if 'CT600C (Group and Consortium)' is 'Yes' and the return type is 'New'.

element: CT600D

XML

CT600D 0..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600D
cardinality	0..1
description	Insurance
id	[CT600D attached]

validation rule:

error code: 9124	description: If [CT600D attached] is 'yes' and [Return type] = 'new', then [CT600D] must be present.
transactional message (en)	The form CT600D must be present if 'CT600D (Insurance)' is 'Yes' and the return type is 'New'.
transactional message (cy)	The form CT600D must be present if 'CT600D (Insurance)' is 'Yes' and the return type is 'New'.

CT600E 0..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600E
cardinality	0..1
description	Charities and Community Amateur Sports Clubs
id	[CT600E attached]

validation rule:

error code: 9125	description: If [CT600E attached] is 'yes' and [Return type] = 'new', then [CT600E] must be present.
transactional message (en)	The form CT600E must be present if 'CT600E (Charities and Community Amateur Sports Clubs)' is 'Yes' and the return type is 'New'.
transactional message (cy)	Mae'n rhaid i'r ffurflen CT600E fod yn bresennol os yw 'CT600E (Elusennau a Chlybiau Chwaraeon Amatur Cymunedol)' yn 'Ie' a'r math o ffurflen dreth yn 'Newydd'.

CT600F 0..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600F
cardinality	0..1
description	Tonnage tax
id	[CT600F attached]

validation rule:

error code: 9126	description: If [CT600F attached] is 'yes' and [Return type] = 'new', then [CT600F] must be present.
transactional message (en)	The form CT600F must be present if 'CT600F (Tonnage tax)' is 'Yes' and the return type is 'New'.
transactional message (cy)	The form CT600F must be present if 'CT600F (Tonnage tax)' is 'Yes' and the return type is 'New'.
error code: 9127	description: Tonnage tax profits should be present if [CT600F attached] equals 'yes'
transactional message (en)	If 'CT600F (Tonnage tax)' is 'Yes' then Box 13 must be completed.
transactional message (cy)	If 'CT600F (Tonnage tax)' is 'Yes' then Box 13 must be completed.

CT600G 0..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600G
cardinality	0..1
description	Corporate Venturing Scheme
id	[CT600G attached]

validation rule:

error code: 9128	description: If [CT600G attached] is 'yes' and [Return type] = 'new', then [CT600G] must be present.
transactional message (en)	The form CT600G must be present if 'CT600G (Corporate Venturing Scheme)' is 'Yes' and the return type is 'New'.
transactional message (cy)	The form CT600G must be present if 'CT600G (Corporate Venturing Scheme)' is 'Yes' and the return type is 'New'.

CT600H 0..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600H
cardinality	0..1
description	Cross-border royalties
id	[CT600H attached]

validation rule:

error code: 9129	description: If [CT600H attached] is 'yes' and [Return type] = 'new', then [CT600H] must be present.
transactional message (en)	The form CT600H must be present if 'CT600H (Cross-border royalties)' is 'Yes' and the return type is 'New'.
transactional message (cy)	The form CT600H must be present if 'CT600H (Cross-border royalties)' is 'Yes' and the return type is 'New'.
error code: 9130	description: If [CT600H attached] is 'yes' then [98] must be 'yes'.
transactional message (en)	If 'CT600H (Cross-border royalties)' is 'Yes' then Box 98 must also be 'Yes'.
transactional message (cy)	If 'CT600H (Cross-border royalties)' is 'Yes' then Box 98 must also be 'Yes'.
error code: 9131	description: If CT600H is 'yes' then [AP To Date] must not be earlier than '2002-10-01'.
transactional message (en)	If 'CT600H (Cross-border royalties)' is 'Yes' then the period 'To' date must be on or after 01/10/2002.
transactional message (cy)	If 'CT600H (Cross-border royalties)' is 'Yes' then the period 'To' date must be on or after 01/10/2002.

CT600I 0..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600I
cardinality	0..1
description	Supplementary charge in respect of ring fence trade
id	[CT600I attached]

validation rule:

error code: 9132	description: If [CT600I attached] is 'yes' and [Return type] = 'new', then [CT600I] must be present.
transactional message (en)	The form CT600I must be present if 'CT600I (Supplementary charge in respect of ring fence trade)' is 'Yes' and the return type is 'New'.
transactional message (cy)	The form CT600I must be present if 'CT600I (Supplementary charge in respect of ring fence trade)' is 'Yes' and the return type is 'New'.
error code: 9133	description: CT600 i should not be present if [AP From Date] is on or before '2002-04-16'
transactional message (en)	If 'CT600I (Supplementary charge in respect of ring fence trade)' is 'Yes' then the period 'From' date must be on or after 17/04/2002.
transactional message (cy)	If 'CT600I (Supplementary charge in respect of ring fence trade)' is 'Yes' then the period 'From' date must be on or after 17/04/2002.

CT600J 0..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600J
cardinality	0..1

description	Disclosure of tax avoidance schemes
id	[CT600] attached]

validation rule:

error code: 9134	description: If [CT600] attached] is 'yes' then [Registered avoidance scheme] must be 'yes'
transactional message (en)	If 'CT600] (Disclosure of tax avoidance schemes)' is 'Yes' then 'Notice of disclosable avoidance schemes' must also be 'Yes'.
transactional message (cy)	Os yw 'CT600] (Datgelu cynlluniau arbed treth)' yn 'le', rhaid i 'Hysbysiad o gynlluniau arbed sy'n rhaid eu datgelu' hefyd fod yn 'le'.
error code: 9135	description: CT600 j should not be present if [AP To Date] is on or before '2004-03-17'
transactional message (en)	If 'CT600] (Disclosure of tax avoidance schemes)' is 'Yes' then the period 'To' date must be on or after 18/03/2004.
transactional message (cy)	Os yw 'CT600] (Datgelu cynlluniau arbed treth)' yn 'le', rhaid i ddyddiad 'I' y cyfnod fod ar neu ar ol 18/03/2004.
error code: 9136	description: If [CT600] attached] is 'yes' and [Return type] = 'new', then [CT600]] must be present.
transactional message (en)	The form CT600J must be present if 'CT600] (Disclosure of tax avoidance schemes)' is 'Yes' and the return type is 'New'.
transactional message (cy)	Mae'n rhaid i'r ffurflen CT600J fod yn bresennol os yw 'CT600] (Datgelu cynlluniau arbed treth)' yn 'le' a'r math o ffurflen dreth yn 'Newydd'.

element: Turnover

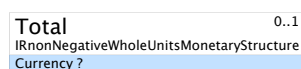
XML



path	/IRenvelope/CompanyTaxReturn/Turnover
cardinality	0..1
description	Turnover of the company
id	[1, 2]

element: Total

XML



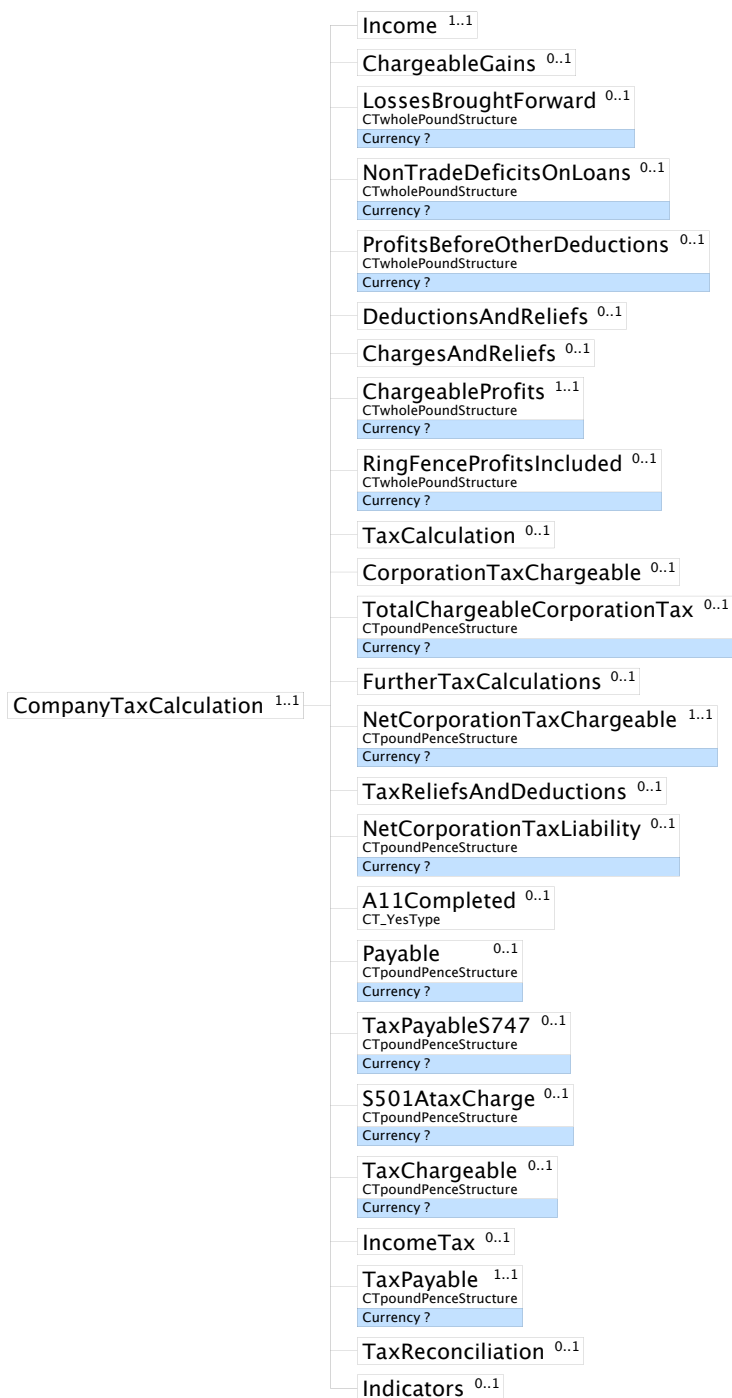
base	IRnonNegativeWholeUnitsMonetaryStructure
path	/IRenvelope/CompanyTaxReturn/Turnover/Total
cardinality	0..1
description	Total turnover from trade or profession
maxInclusive	9999999999999999.00
id	[1]

element: OtherFinancialConcerns

XML



base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/Turnover/OtherFinancialConcerns
cardinality	0..1
description	Banks, building societies, insurance companies and other financial concerns
id	[2]



path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation
cardinality	1..1
description	Company tax calculation
id	[3-46, 53-56, 63-98, 161, 166, 169-171]

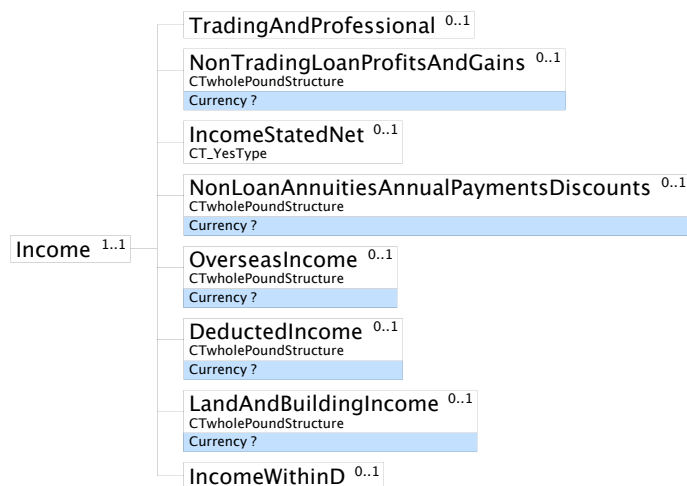
validation rule:

error code: 9137	description: If the group [66-69] is absent, then [70] must equal [63] minus [64].
transactional message (en)	If Box 67 is not completed then Box 70 must equal Box 63 minus Box 64.
transactional message (cy)	Os nad yw Blwch 67 wedi ei gwblhau, rhaid i Flwch 70 fod yn hafal a Blwch 63 llai Blwch 64.
error code: 9138	description: If the group [66-69] is present and [AP To Date] is on or before '2006-03-31', then the box [70] must equal the greater of ([68] + [69]) or ([63] - [64])
transactional message (en)	If Box 67 is completed then Box 70 must equal the greater of (Box 68 plus Box 69) or (Box 63 minus Box 64).
transactional message (cy)	Os nad yw Blwch 67 wedi ei gwblhau, rhaid i Flwch 70 fod y mwyaf o (Blwch 68 plws Blwch 69) neu (Blwch 63 llai Blwch 64).

error code: 9140	description: If one of [C3] or [F8] is present then [73] must be present and greater than or equal to that value.
transactional message (en)	If there is an entry in only one of Box C3 or Box F8 then Box 73 must be greater than or equal to that entry.
transactional message (cy)	If there is an entry in only one of Box C3 or Box F8 then Box 73 must be greater than or equal to that entry.
error code: 9141	description: If both of [C3] and [F8] are present then [73] must be present and equal to or greater than the total of those two values, even if this is an amended return.
transactional message (en)	If there are entries in both Box C3 and Box F8 then Box 73 must be greater than or equal to the sum of those entries.
transactional message (cy)	If there are entries in both Box C3 and Box F8 then Box 73 must be greater than or equal to the sum of those entries.
error code: 9144	description: Year should be present if [37] exceeds 0
transactional message (en)	Box 43 must be completed if Box 37 is greater than 0 (zero).
transactional message (cy)	Mae'n rhaid cwblhau Blwch 43 os yw Blwch 37 yn fwy na 0 (sero).
error code: 9146	description: Total chargeable corporation tax should be present if [46] or [56] is present.
transactional message (en)	Box 63 must be completed if Box 46 or Box 56 is completed.
transactional message (cy)	Mae'n rhaid cwblhau Blwch 63 os yw Blwch 46 neu Flwch 56 wedi eu cwblhau.

element: Income

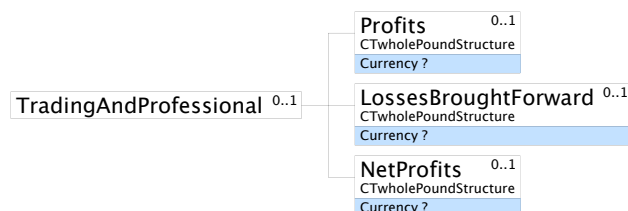
XML



path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income
cardinality	1..1
description	Income
id	[3-15]

element: TradingAndProfessional

XML



path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/TradingAndProfessional
cardinality	0..1
description	Trading and professional
id	[3-5]

validation rule:

error code: 9148	description: Net profits should be present if [3] exceeds 0
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transactional message (en)	Box 5 must be completed if Box 3 is greater than 0 (zero).
transactional message (cy)	Mae'n rhaid cwblhau Blwch 5 os yw Blwch 3 yn fwy na 0 (sero).

element: Profits

XML

Profits 0..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/TradingAndProfessional/Profits
cardinality	0..1
description	Trading and professional profits
id	[3]

element: LossesBroughtForward

XML

LossesBroughtForward 0..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/TradingAndProfessional/LossesBroughtForward
cardinality	0..1
description	Trading losses brought forward claimed against profits
id	[4]

validation rule:

error code: 9149	description: Losses brought forward is valid if and only if it does not exceed [3]
transactional message (en)	Box 4 must not be greater than Box 3.
transactional message (cy)	Ni ddylai Blwch 4 fod yn fwy na Blwch 3.
error code: 9150	description: If Losses brought forward is present the following should be true: [3] exceeds 0
transactional message (en)	Box 4 can only be completed if Box 3 is greater than 0 (zero).
transactional message (cy)	Gellir ond cwblhau Blwch 4 os yw Blwch 3 yn fwy na 0 (sero).

element: NetProfits

XML

NetProfits 0..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/TradingAndProfessional/NetProfits
cardinality	0..1
description	Net trading and professional profits
id	[5]

validation rule:

error code: 9151	description: Net profits is valid if and only if it equals ([3] minus [4])
transactional message (en)	Box 5 must equal Box 3 minus Box 4.
transactional message (cy)	Mae'n rhaid i Flwch 5 fod yn hafal a Blwch 3 llai Blwch 4.
error code: 9321	description: [21] should be present if [5] exceeds 0
transactional message (en)	Box 21 must be completed if Box 5 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch 21 os yw Blwch 5 yn fwy na 0 (sero).

NonTradingLoanProfitsAndGains 0..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/NonTradingLoanProfitsAndGains
cardinality	0..1
description	Bank, building society or other interest, and profits and gains from non-trading loan relationships
id	[6]

validation rule:

error code: 9322	description: [21] should be present if [6] exceeds 0
transactional message (en)	Box 21 must be completed if Box 6 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch 21 os yw Blwch 6 yn fwy na 0 (sero).

IncomeStatedNet 0..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/IncomeStatedNet
cardinality	0..1
description	Is income stated net after carrying back deficits from a later accounting period?
id	[7]

validation rule:

error code: 9152	description: If [7] is present the following should be true: [6] is not less than 0
transactional message (en)	If Box 7 is completed then Box 6 must not be less than 0 (zero).
transactional message (cy)	If Box 7 is completed then Box 6 must not be less than 0 (zero).

NonLoanAnnuitiesAnnualPaymentsDiscounts 0..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/NonLoanAnnuitiesAnnualPaymentsDiscounts
cardinality	0..1
description	Annuities, annual payments and discounts not arising from loan relationships and from which income tax has not been deducted
id	[8]

validation rule:

error code: 9323	description: [21] should be present if [8] exceeds 0
transactional message (en)	Box 21 must be completed if Box 8 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch 21 os yw Blwch 8 yn fwy na 0 (sero).

OverseasIncome 0..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/OverseasIncome
cardinality	0..1
description	Overseas income within Sch D Case V
id	[9]

validation rule:

error code: 9324	description: [21] should be present if [9] exceeds 0
transactional message (en)	Box 21 must be completed if Box 9 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch 21 os yw Blwch 9 yn fwy na 0 (sero).

element: DeductedIncome

XML

DeductedIncome 0..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/DeductedIncome
cardinality	0..1
description	Income from which income tax has been deducted
id	[10]

validation rule:

error code: 9325	description: [21] should be present if [10] exceeds 0
transactional message (en)	Box 21 must be completed if Box 10 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch 21 os yw Blwch 10 yn fwy na 0 (sero).

element: LandAndBuildingIncome

XML

LandAndBuildingIncome 0..1
CTWholePoundStructure
Currency ?

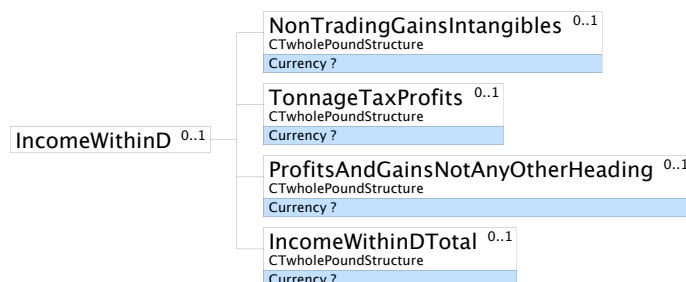
base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/LandAndBuildingIncome
cardinality	0..1
description	Income from UK land and buildings
id	[11]

validation rule:

error code: 9326	description: [21] should be present if [11] exceeds 0
transactional message (en)	Box 21 must be completed if Box 11 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch 21 os yw Blwch 11 yn fwy na 0 (sero).

element: IncomeWithinD

XML



path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/IncomeWithinD
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cardinality	0..1
description	Income within d
id	[12-14]

validation rule:

error code: 9327	description: [21] should be present if the sum of ([12], [13], and [14]) exceeds 0
transactional message (en)	Box 21 must be completed if (the sum of Boxes 12,13 and 14) is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch 21 os yw (swm Blychau 12, 13 a 14) yn fwy na 0 (sero).

element: NonTradingGainsIntangibles

XML

NonTradingGainsIntangibles 0..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	/IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/IncomeWithinD/NonTradingGainsIntangibles
cardinality	0..1
description	Non-trading gains on intangible fixed assets
id	[12]

validation rule:

error code: 9328	description: [15] should be present if not ([N111]) and [12] exceeds 0
transactional message (en)	Box 15 must be completed if the "Short" return flag does not equal 'yes' and Box 12 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch 15 os nad yw'r faner ffurflen dreth "Fer" yn hafal a 'ie' ac mae Blwch 12 yn fwy na 0 (sero).

element: TonnageTaxProfits

XML

TonnageTaxProfits 0..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	/IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/IncomeWithinD/TonnageTaxProfits
cardinality	0..1
description	Tonnage tax profits
id	[13]

validation rule:

error code: 9154	description: If Tonnage tax profits is present the following should be true: [CT600F attached] equals 'yes' or [Return type] equals 'amended'
transactional message (en)	Box 13 can only be completed if 'CT600F (Tonnage tax)' is 'Yes'.
transactional message (cy)	Box 13 can only be completed if 'CT600F (Tonnage tax)' is 'Yes'.
error code: 9155	description: [13] must equal [F10] if [F10] is present.
transactional message (en)	If there is an entry in Box F10 Box 13 must equal Box F10.
transactional message (cy)	If there is an entry in Box F10 Box 13 must equal Box F10.
error code: 9329	description: [15] should be present if not ([N111]) and [13] exceeds 0
transactional message (en)	Box 15 must be completed if the "Short" return flag does not equal 'yes' and Box 13 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch 15 os nad yw'r faner ffurflen dreth "Fer" yn hafal a 'ie' ac mae Blwch 13 yn fwy na 0 (sero).

element: ProfitsAndGainsNotAnyOtherHeading

XML

ProfitsAndGainsNotAnyOtherHeading 0..1
CTWholePoundStructure
Currency ?

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/IncomeWithinD/ProfitsAndGainsNotAnyOtherHeading
cardinality	0..1
description	Annual profits and gains not falling under any other heading
id	[14]

validation rule:

error code: 9330	description: [15] should be present if not ([N111]) and [14] exceeds 0
transactional message (en)	Box 15 must be completed if the "Short" return flag does not equal 'yes' and Box 14 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch 15 os nad yw'r faner ffurflen dreth "Fer" yn hafal a 'ie' ac mae Blwch 14 yn fwy na 0 (sero).

element: IncomeWithinDTTotal

XML

IncomeWithinDTTotal 0..1
CTwholePoundStructure
Currency ?

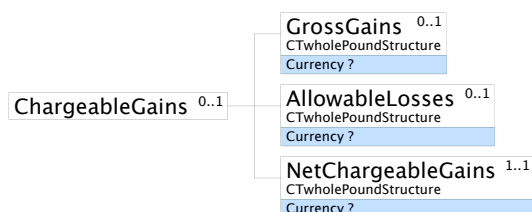
base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/IncomeWithinD/IncomeWithinDTTotal
cardinality	0..1
description	Income within Sch D Case VI
id	[15]

validation rule:

error code: 9156	description: Income within dTotal is valid if and only if it equals (The sum of [12], [13], and [14])
transactional message (en)	Box 15 must equal the sum of Boxes 12, 13 and 14.
transactional message (cy)	Mae'n rhaid i Flwch 15 fod yn hafal a swm Blychau 12, 13 ac 14.

element: ChargeableGains

XML



path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableGains
cardinality	0..1
description	Chargeable gains
id	[16-18]

element: GrossGains

XML

GrossGains 0..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableGains/GrossGains
cardinality	0..1
description	Gross chargeable gains
id	[16]

AllowableLosses 0..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableGains/AllowableLosses
cardinality	0..1
description	Allowable losses including losses brought forward
id	[17]

validation rule:

error code: 9157	description: Allowable losses is valid if and only if it does not exceed [16]
transactional message (en)	Box 17 must not be greater than Box 16.
transactional message (cy)	Ni ddylai Blwch 17 fod yn fwy na Blwch 16.
error code: 9158	description: If Allowable losses is present the following should be true: [16] exceeds 0
transactional message (en)	Box 17 can only be completed if Box 16 is greater than 0 (zero).
transactional message (cy)	Gellir ond cwblhau Blwch 17 os yw Blwch 16 yn fwy na 0 (sero).

NetChargeableGains 1..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableGains/NetChargeableGains
cardinality	1..1
description	Net chargeable gains
id	[18]

validation rule:

error code: 9159	description: Net chargeable gains is valid if and only if it equals ([16] minus [17])
transactional message (en)	Box 18 must equal Box 16 minus Box 17.
transactional message (cy)	Mae'n rhaid i Flwch 18 fod yn hafal a Blwch 16 llai Blwch 17.
error code: 9331	description: [21] should be present if [18] exceeds 0
transactional message (en)	Box 21 must be completed if Box 18 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch 21 os yw Blwch 18 yn fwy na 0 (sero).

LossesBroughtForward 0..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/LossesBroughtForward
cardinality	0..1
description	Losses brought forward against certain investment income
id	[19]

validation rule:

error code: 9160	description: Losses brought forward is valid if and only if it does not exceed (The sum of [6], [8], [9], [10], [11], [15], and [18])
transactional message (en)	Box 19 must not be greater than the sum of Boxes 6, 8, 9, 10, 11, 15 and 18.
transactional message (cy)	Box 19 must not be greater than the sum of Boxes 6, 8, 9, 10, 11, 15 and 18.

NonTradeDeficitsOnLoans 0..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/NonTradeDeficitsOnLoans
cardinality	0..1
description	Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward
id	[20]

validation rule:

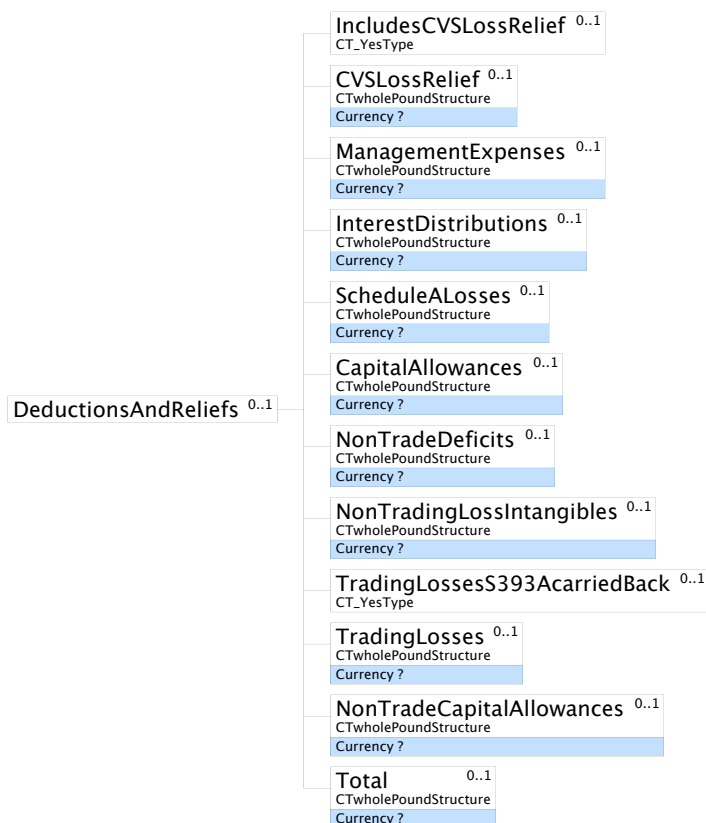
error code: 9161	description: Non trade deficits on loans is valid if and only if it does not exceed ((The sum of [6], [8], [9], [10], [11], [15], and [18]) minus [19])
transactional message (en)	Box 20 must not be greater than (the sum of Boxes 6, 8, 9, 10, 11, 15 and 18) minus Box 19.
transactional message (cy)	Box 20 must not be greater than (the sum of Boxes 6, 8, 9, 10, 11, 15 and 18) minus Box 19.

ProfitsBeforeOtherDeductions 0..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ProfitsBeforeOtherDeductions
cardinality	0..1
description	Profits before other deductions and reliefs
id	[21]

validation rule:

error code: 9332	description: [21] should equal ((The sum of [5], [6], [8], [9], [10], [11], [12], [13], [14], and [18]) minus ([19] plus [20]))
transactional message (en)	Box 21 must equal (the sum of Boxes 5, 6, 8, 9, 10, 11, 12, 13, 14 and 18) minus (the sum of Boxes 19 and Box 20))
transactional message (cy)	Mae'n rhaid i Flwch 21 fod yn hafal a (swm Blychau 5, 6, 8, 9, 10, 11, 12, 13, 14 ac 18) llai (swm Blwch 19 a Blwch 20)



path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs
cardinality	0..1
description	Deductions and reliefs
id	[22-33]



base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/IncludesCVSLossRelief
cardinality	0..1
description	Does the entry in box 22 include CVS loss relief?
id	[23]

validation rule:

error code: 9164	description: If box [23] is 'yes' then [CT600G attached] must be 'yes'
transactional message (en)	If Box 23 is 'Yes' then 'CT600G (Corporate Venturing Scheme)' must also be 'Yes'.
transactional message (cy)	If Box 23 is 'Yes' then 'CT600G (Corporate Venturing Scheme)' must also be 'Yes'.
error code: 9165	description: If [23] is present the following should be true: [22] exceeds 0
transactional message (en)	Box 23 can only be 'Yes' if Box 22 is greater than 0 (zero).
transactional message (cy)	Box 23 can only be 'Yes' if Box 22 is greater than 0 (zero).



base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/CVSLossRelief
cardinality	0..1
description	CVS loss relief, and losses on unquoted shares under S573 ICTA 1988
id	[22]

validation rule:

error code: 9166	description: CVS loss relief is valid if and only if it does not exceed [21]
transactional message (en)	Box 22 must not be greater than Box 21.
transactional message (cy)	Box 22 must not be greater than Box 21.

element: ManagementExpenses

XML

ManagementExpenses 0..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/ManagementExpenses
cardinality	0..1
description	Management expenses under S75 ICTA 1988
id	[24]

validation rule:

error code: 9167	description: Management expenses is valid if and only if it does not exceed ([21] minus [22])
transactional message (en)	Box 24 must not be greater than Box 21 minus Box 22.
transactional message (cy)	Ni ddylai Blwch 24 fod yn fwy na Blwch 21 llai Blwch 22.

element: InterestDistributions

XML

InterestDistributions 0..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/InterestDistributions
cardinality	0..1
description	Interest distributions under S468L ICTA 1988
id	[25]

validation rule:

error code: 9168	description: Interest distributions is valid if and only if it does not exceed ([21] minus ([22] plus [24]))
transactional message (en)	Box 25 must not be greater than Box 21 minus (the sum of Boxes 22 and 24).
transactional message (cy)	Box 25 must not be greater than Box 21 minus (the sum of Boxes 22 and 24).

element: ScheduleALosses

XML

ScheduleALosses 0..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/ScheduleALosses
cardinality	0..1
description	Schedule A losses for this or previous accounting period under S392A ICTA 1988

id	[26]
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validation rule:

error code: 9169	description: Schedule A Losses is valid if and only if it does not exceed ([21] minus (The sum of [22], [24], and [25]))
transactional message (en)	Box 26 must not be greater than Box 21 minus (the sum of Boxes 22, 24, and 25).
transactional message (cy)	Box 26 must not be greater than Box 21 minus (the sum of Boxes 22, 24, and 25).

element: CapitalAllowances

XML

CapitalAllowances 0..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	/IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/CapitalAllowances
cardinality	0..1
description	Capital allowances for the purposes of management of the business
id	[27]

validation rule:

error code: 9170	description: Capital allowances is valid if and only if it does not exceed ([21] minus (The sum of [22], [24], [25], and [26]))
transactional message (en)	Box 27 must not be greater than Box 21 minus (the sum of Boxes 22, 24, 25 and 26).
transactional message (cy)	Box 27 must not be greater than Box 21 minus (the sum of Boxes 22, 24, 25 and 26).

element: NonTradeDeficits

XML

NonTradeDeficits 0..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	/IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/NonTradeDeficits
cardinality	0..1
description	Non-trade deficits for this accounting period from loan relationships and derivative contracts (financial instruments)
id	[28]

validation rule:

error code: 9171	description: Non trade deficits is valid if and only if it does not exceed ([21] minus (The sum of [22], [24], [25], [26], and [27]))
transactional message (en)	Box 28 must not be greater than Box 21 minus (the sum of Boxes 22, 24, 25, 26 and 27).
transactional message (cy)	Box 28 must not be greater than Box 21 minus (the sum of Boxes 22, 24, 25, 26 and 27).

element: NonTradingLossIntangibles

XML

NonTradingLossIntangibles 0..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	/IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/NonTradingLossIntangibles
cardinality	0..1
description	Non-trading losses on intangible fixed assets
id	[29]

validation rule:

error code: 9172	description: Must be less than or equal to the arising element of [132].
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transactional message (en)	Box 29 must be less than or equal to Box 132.
transactional message (cy)	Box 29 must be less than or equal to Box 132.
error code: 9173	description: Non trading loss intangibles is valid if and only if it does not exceed ([21] minus (The sum of [22], [24], [25], [26], [27], and [28]))
transactional message (en)	Box 29 must not be greater than Box 21 minus (the sum of Boxes 22, 24, 25, 26, 27 and 28).
transactional message (cy)	Box 29 must not be greater than Box 21 minus (the sum of Boxes 22, 24, 25, 26, 27 and 28).

element: TradingLossesS393AcarriedBack

XML

TradingLossesS393AcarriedBack 0..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/TradingLossesS393AcarriedBack
cardinality	0..1
description	Are amounts carried back from later accounting periods included in trading losses?
id	[31]

validation rule:

error code: 9174	description: If Trading losses S393A carried back is present the following should be true: [30] exceeds 0
transactional message (en)	Box 31 can only be 'Yes' if Box 30 is greater than 0 (zero).
transactional message (cy)	Gall Blwch 31 ond bod yn 'Ie' os yw Blwch 30 yn fwy na 0 (sero).

element: TradingLosses

XML

TradingLosses 0..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/TradingLosses
cardinality	0..1
description	Trading losses of this or a later accounting period under S393A ICTA 1988
id	[30]

validation rule:

error code: 9175	description: If [31] is not 'yes' then [30] must be less than or equal to the arising element of [122].
transactional message (en)	Box 30 must be less than or equal to Box 122 if Box 31 is not 'Yes'.
transactional message (cy)	Mae'n rhaid i Flwch 30 fod yn llai na, neu'n hafal a, Blwch 122 os nad 'Ie' yw Blwch 31.
error code: 9176	description: Trading losses is valid if and only if it does not exceed ([21] minus (The sum of [22], [24], [25], [26], [27], [28], and [29]))
transactional message (en)	Box 30 must not be greater than Box 21 minus (the sum of Boxes 22, 24, 25, 26, 27, 28, and 29).
transactional message (cy)	Ni ddylai Blwch 30 fod yn fwy na Blwch 21 llai (swm Blychau 22, 24, 25, 26, 27, 28, a 29).

element: NonTradeCapitalAllowances

XML

NonTradeCapitalAllowances 0..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/NonTradeCapitalAllowances
cardinality	0..1
description	Non-trade capital allowances

id	[32]
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validation rule:

error code: 9178	description: Non trade capital allowances is valid if and only if it does not exceed ([21] minus (The sum of [22], [24], [25], [26], [27], [28], [29], and [30]))
transactional message (en)	Box 32 must not be greater than Box 21 minus (the sum of Boxes 22, 24, 25, 26, 27, 28, 29 and 30).
transactional message (cy)	Ni ddylai Blwch 32 fod yn fwy na Blwch 21 llai (swm Blychau 22, 24, 25, 26, 27, 28, 29 a 30).

element: Total

XML

Total 0..1
CTWholePoundStructure
Currency ?

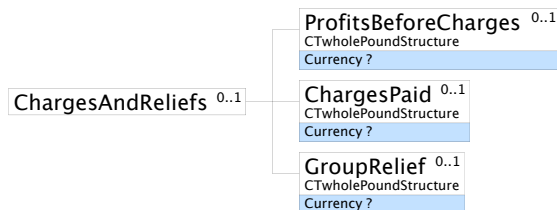
base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/Total
cardinality	0..1
description	Total of deductions and reliefs
id	[33]

validation rule:

error code: 9179	description: Total is valid if and only if it does not exceed [21]
transactional message (en)	Box 33 must not be greater than Box 21.
transactional message (cy)	Box 33 must not be greater than Box 21.
error code: 9180	description: Total is valid if and only if it equals (The sum of [22], [24], [25], [26], [27], [28], [29], [30], and [32])
transactional message (en)	Box 33 must equal (the sum of Boxes 22, 24, 25, 26, 27, 28, 29, 30 and 32).
transactional message (cy)	Box 33 must equal (the sum of Boxes 22, 24, 25, 26, 27, 28, 29, 30 and 32).

element: ChargesAndReliefs

XML



path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs
cardinality	0..1
description	Charges and reliefs
id	[34-36]

element: ProfitsBeforeCharges

XML

ProfitsBeforeCharges 0..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/ProfitsBeforeCharges
cardinality	0..1
description	Profits before charges and group relief
id	[34]

validation rule:

error code: 9333	description: [34] should equal ([21] minus (The sum of [22], [24], [25], [26], [27], [28], [29], [30], and [32]))
transactional message (en)	Box 34 must equal (Box 21 minus (the sum of Boxes 22, 24, 25, 26, 27, 28 , 29, 30 and 32))
transactional message (cy)	Mae'n rhaid i Flwch 34 fod yn hafal a (Blwch 21 llai (swm Blychau 22, 24, 25, 26, 27, 28 , 29, 30 a 32))
error code: 9334	description: If [34] present then [35] must not exceed [34]
transactional message (en)	If Box 34 is present Box 35 must not be greater than Box 34
transactional message (cy)	Os yw Blwch 34 yn bresennol, ni ddylai Blwch 35 fod yn fwy na Blwch 34
error code: 9335	description: If [34] is present then [37] must equal [34] minus ([35] + [36]).
transactional message (en)	If Box 34 is present Box 37 must equal Box 34 minus (the sum of Boxes 35 and 36)
transactional message (cy)	Os yw Blwch 34 yn bresennol, rhaid i Flwch 37 fod yn hafal a Blwch 34 llai (swm Blychau 35 a 36)

element: ChargesPaid**XML**

ChargesPaid ^{0..1}
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/ChargesPaid
cardinality	0..1
description	Charges paid
id	[35]

validation rule:

error code: 9336	description: If [34] is absent then [35] must not exceed [21] minus ([22] + [24] + [25] + [26] + [27] + [28] + [29] + [30] + F019)
transactional message (en)	If Box 34 is absent Box 35 must not be greater than Box 21 minus (the sum of Boxes 22, 24, 25, 26, 27, 28, 29, 30 and 32)
transactional message (cy)	Os yw Blwch 34 yn absennol, ni ddylai Blwch 35 fod yn fwy na Blwch 21 llai (swm Blychau 22, 24, 25, 26, 27, 28, 29, 30 a 32)

element: GroupRelief**XML**

GroupRelief ^{0..1}
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupRelief
cardinality	0..1
description	Group relief
id	[36]

validation rule:

error code: 9337	description: [36] should not exceed (([21] minus (The sum of [22], [24], [25], [26], [27], [28], [29], [30], and [32])) minus [35])
transactional message (en)	Box 36 must not be greater than ((Box 21 minus (the sum of Boxes 22, 24, 25, 26, 27, 28, 29, 30, and 32)) minus box 35)
transactional message (cy)	Ni ddylai Blwch 36 fod yn fwy na ((Blwch 21 llai (swm Blychau 22, 24, 25, 26, 27, 28, 29, 30, a 32)) llai blwch 35)
error code: 9954	description: If [Return type] is 'new' and there is an entry greater than zero in [36] then [C1] must be submitted.
transactional message (en)	If return type is 'New' and there is an entry greater than zero in Box 36 then C1 must be completed.
transactional message (cy)	Os ydy math y ffurflen dreth yn 'Newydd' ac mae cofnod sy'n fwy na sero ym Mlwch 36 yna rhaid cwblhau C1
error code: 9185	description: If Group relief is present the following should be true: [CT600C attached] equals 'yes' or [Return type] equals 'amended'

transactional message (en)	Box 36 can only be completed if 'CT600C (Group and Consortium)' is 'Yes'.
transactional message (cy)	Box 36 can only be completed if 'CT600C (Group and Consortium)' is 'Yes'.
error code: 9955	description: If [Return type] is 'new' and [36] is greater than zero then one or both of [Simplified arrangement in force] or [Copy of notices of consent attached] must be present.
transactional message (en)	If return type is 'New' and there is amn entry greater than zero in Box 36 then 'Simplified Arrangement in Force' or 'Copy Of Notices of Consent Attached' must be present [Copy of notices of consent attached] must be present.
transactional message (cy)	Os ydy math y ffurflen dreth yn 'Newydd' ac mae cofnod sy'n fwy na sero ym Mlwch 36 yna rhaid bod 'Trefniant syml mewn grym' neu 'Copi o'r Hysbysiadau Cydsynio ynghlwm' [Copy of notices of consent attached] yn bresennol

element: ChargeableProfits

XML

ChargeableProfits 1..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableProfits
cardinality	1..1
description	Profits chargeable to corporation tax
id	[37]

validation rule:

error code: 9186	description: This must equal the sum of all iterations of [44] + the sum of all iterations of [54].
transactional message (en)	Box 37 must equal the sum of Boxes 44, 47, 50, 54, 57 and 60.
transactional message (cy)	Mae'n rhaid i Flwch 37 fod yn hafal a swm Blychau 44, 47, 50, 54, 57 a 60.
error code: 9338	description: If [34] is absent then [37] must equal [21] minus ([22] + [24] + [25] + [26] + [27] + [28] + [29] + [30] + [32]) minus ([35] + [36])
transactional message (en)	If Box 34 is absent box 37 must equal Box 21 minus (the sum of Boxes 22, 24, 25, 26, 27, 28, 29, 30 and 32) minus (the sum of Boxes 35 and 36)
transactional message (cy)	Os yw Blwch 34 yn absennol, rhaid i Flwch 37 fod yn hafal a Blwch 21 llai (swm Blychau 22, 24, 25, 26, 27, 28, 29, 30 a 32) llai (swm Blychau 35 a 36)
error code: 9188	description: [53-56] must be submitted if [37] > 0 and [AP To Date] falls in the financial year following the financial year of [AP From Date].
transactional message (en)	Financial year two information must be provided if Box 37 is greater than 0 (zero) and the period 'To' date falls in the financial year following that of the period 'From' date.
transactional message (cy)	Mae'n rhaid darparu gwybodaeth blwyddyn ariannol dau os yw Blwch 37 yn fwy na 0 (sero) a dyddiad 'I' y cyfnod yn syrthio yn y flwyddyn ariannol sy'n dilyn dyddiad 'O' y cyfnod.

element: RingFenceProfitsIncluded

XML

RingFenceProfitsIncluded 0..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/RingFenceProfitsIncluded
cardinality	0..1
description	Ring fence profits included
minInclusive	0.00
id	[169]

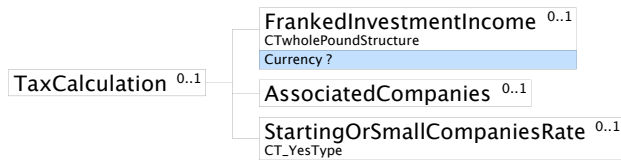
validation rule:

error code: 9189	description: If Ring fence profits included is present the following should be true: [AP To Date] is on or after '2007-04-01'
transactional message (en)	Box 169 can only be completed if the period 'To' date is on or after 01/04/2007.
transactional message (cy)	Box 169 can only be completed if the period 'To' date is on or after 01/04/2007.
error code: 9190	description: Ring fence profits included is valid if and only if it does not exceed [37]
transactional message (en)	Box 169 must not be greater than Box 37.

transactional message (cy)	Box 169 must not be greater than Box 37.
error code: 9956	description: If [169] is present the following should be true: ([CT600I attached] equals yes) or ([Return type] equals amended)
transactional message (en)	If Box 169 is completed then 'CT600I (Supplementary charge in respect of ring fence trade)' must be 'Yes' or return type must be 'Amended'.
transactional message (cy)	If Box 169 is completed then 'CT600I (Supplementary charge in respect of ring fence trade)' must be 'Yes' or return type must be 'Amended'.

element: TaxCalculation

XML



path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxCalculation
cardinality	0..1
description	Tax calculation
id	[38-41]

element: FrankedInvestmentIncome

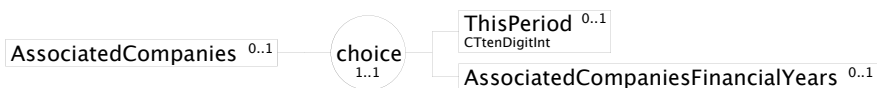
XML



base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxCalculation/FrankedInvestmentIncome
cardinality	0..1
description	Franked investment income
id	[38]

element: AssociatedCompanies

XML



path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxCalculation/AssociatedCompanies
cardinality	0..1
description	Associated companies
id	[39-41]

choice:

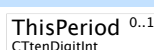
XML



path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxCalculation/AssociatedCompanies
cardinality	1..1

element: ThisPeriod

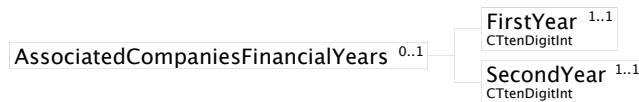
XML



base	CTTenDigitInt
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxCalculation/AssociatedCompanies/ThisPeriod
cardinality	0..1
description	Number of associated companies in this period
example	23
id	[39]

element: AssociatedCompaniesFinancialYears

XML



path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxCalculation/AssociatedCompanies/AssociatedCompaniesFinancialYears
cardinality	0..1
description	Associated companies financial years
id	[40–41]

element: FirstYear

XML



base	CTenDigitInt
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxCalculation/AssociatedCompanies/AssociatedCompaniesFinancialYears/FirstYear
cardinality	1..1
description	Associated companies in the first financial year
id	[40]

element: SecondYear

XML



base	CTenDigitInt
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxCalculation/AssociatedCompanies/AssociatedCompaniesFinancialYears/SecondYear
cardinality	1..1
description	Associated companies in the second financial year
id	[41]

element: StartingOrSmallCompaniesRate

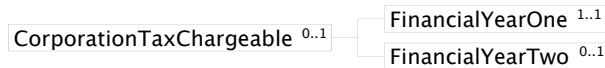
XML



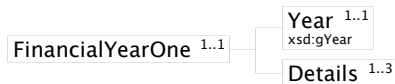
base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxCalculation/StartingOrSmallCompaniesRate
cardinality	0..1
description	Does the company claim to be charged at the starting rate or small companies' rate on any part of its profits, or is it claiming marginal rate relief?
id	[42]

validation rule:

error code: 9192	description: If Starting or small companies rate is present the following should be true: [37] exceeds 0
transactional message (en)	Box 42 can only be 'Yes if Box 37 is greater than 0 (zero).
transactional message (cy)	Gall Blwch 42 ond bod yn 'le' os yw Blwch 37 yn fwy na 0 (sero).
error code: 9193	description: If [Company type] = 1, 2 or 3 then [42] must be absent.
transactional message (en)	Box 42 must not be 'Yes' if the type of company is 1 (Unit trust or open-ended investment company), 2 (Close investment – holding company) or 3 (Company in Liquidation (second or subsequent year of liquidation)).
transactional message (cy)	Ni all Blwch 42 fod yn 'le' os yw'r math o gwmni yn 1 (Ymddiriedolaeth unedol neu gwmni buddsoddi penagored), 2 (Cwmni sy'n dal buddsoddiad cau) neu 3 (Cwmni mewn Datodiad (ail flwyddyn neu flwyddyn ddilynol y datodiad)).

element: CorporationTaxChargeable
XML


path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable
cardinality	0..1
description	Corporation tax chargeable
id	[43-46, 53-56]

element: FinancialYearOne
XML


path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne
cardinality	1..1
description	Financial year one
id	[43-46]

element: Year
XML


base	xsd:gYear
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Year
cardinality	1..1
description	Financial year one
example	1999
id	[43]

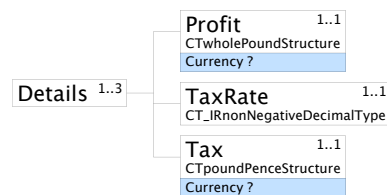
validation rule:

error code: 9195	description: Must equal the equivalent financial year of the date in [AP From Date] (nb. This will be the same year as that entered in [AP From Date] if [AP From Date] is between 1st of April and 31st of December inclusive, or the year before that entered in [AP From Date] if 1st of January and 31st March inclusive).
transactional message (en)	Box 43 must equal the equivalent financial year of the period 'From' date.
transactional message (cy)	Mae'n rhaid i Flwch 43 fod yn hafal a blwyddyn ariannol gyfwerth o ddyddiad 'O' y cyfnod.
error code: 9196	description: Year is valid if and only if it is not less than 1998
transactional message (en)	Box 43 cannot be earlier than 1998.
transactional message (cy)	Ni ddylai Blwch 43 fod yn gynharach na 1998.

error code: 9197	description: Where [AP From Date] and [AP To Date] are in the same financial year, the sum of all iterations of [44] must equal [37].
transactional message (en)	The sum of Boxes 44, 47 and 50 must equal Box 37 where the period 'From' and 'To' dates are in the same financial year.
transactional message (cy)	Mae'n rhaid i Flychau 44, 47 a 50 fod yn hafal a Blwch 37 lle mae dyddiadau 'O' ac 'I' y cyfnod yn yr un flwyddyn ariannol.
error code: 9198	description: Where [AP From Date] and [AP To Date] are in different financial years: Sum of all iterations of [44] must equal [37] divided by the number of days between [AP From Date] and [AP To Date] inclusive multiplied by the number of days between [AP From Date] and the end of financial year [43] (inclusive). Rounding is applied such that values from x.5 upwards are rounded up, and values less than x.5 are rounded down (where x represents a whole number).
transactional message (en)	Where the period 'From' and 'To' dates are in different financial years, the sum of Boxes 44, 47 and 50 must equal Box 37, apportioned to the first financial year.
transactional message (cy)	Lle mae dyddiadau 'O' ac 'I' y cyfnod mewn blynyddoedd ariannol gwahanol, rhaid i swm Blychau 44, 47 a 50 fod yn hafal a Blwch 37, wedi ei ddosrannu i'r flwyddyn ariannol gyntaf.

element: Details

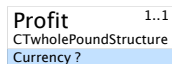
XML



path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details
cardinality	1..3
description	Details
id	[44-46]

element: Profit

XML



base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/Profit
cardinality	1..1
description	Amounts of profit
id	[44]

element: TaxRate

XML



base	CT_IRNonNegativeDecimalType
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/TaxRate
cardinality	1..1
description	Rates of tax
minInclusive	0.00
maxInclusive	100.00
id	[45]

validation rule:

error code: 9199	description: If [Company type] = '5' then [45] must equal an applicable value from the following selection: [FULL RATE OF CT] or [SMALL CO RATE OF CT] or [STARTING RATE OF CT] or [EQUIV. LOW CT RATE] or [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT].
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transactional message (en)	An applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT], [STARTING RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT] must be used if the type of company is 5 (Insurance).
transactional message (cy)	An applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT], [STARTING RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT] must be used if the type of company is 5 (Insurance).
error code: 9200	description: If [Company type] is absent then [45] must equal an applicable value from the following selection: [FULL RATE OF CT] or [SMALL CO RATE OF CT] or [STARTING RATE OF CT] or [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT].
transactional message (en)	An applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT], [STARTING RATE OF CT], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT] must be used if the type of company is not completed. If [SMALL CO RATE OF CT] or [RF SMALL CO RATE OF CT] is used then Box 42 must be completed.
transactional message (cy)	Rhaid defnyddio cyfradd dreth cymwys o naill ai [CYFRADD LAWN CT], [CYFRADD CWMNI BACH CT], [CYFRADD GYCHWYNNOL CT], [CYFRADD RF LLAWN CT] neu [RF CYFRADD CWMNI BACH CT] os nad yw'r math o gwmni wedi ei lenwi. Os defnyddir [CYFRADD CWMNI BACH CT] neu [RF CYFRADD CWMNI BACH CT], yna mae'n rhaid llenwi Blwch 42.
error code: 9201	description: If [Company type] = '4' or '6' or '7' or '8' or '9' then [45] must equal an applicable value from the following selection: [FULL RATE OF CT] or [SMALL CO RATE OF CT] or [STARTING RATE OF CT].
transactional message (en)	If the type of company is 4 (Investment trust with housing investment profits), 6 (Members' club or voluntary association), 7 (Property management company), 8 (Charity or owed by a charity) or 9 (Real Estate Investment Trust – Residual) then this must equal an applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT] or [STARTING RATE OF CT].
transactional message (cy)	If the type of company is 4 (Investment trust with housing investment profits), 6 (Members' club or voluntary association), 7 (Property management company), 8 (Charity or owed by a charity) or 9 (Real Estate Investment Trust – Residual) then this must equal an applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT] or [STARTING RATE OF CT].
error code: 9202	description: If [Company type] is 1, [45] must be [EQUIV. LOW CT RATE].
transactional message (en)	The tax rate of [EQUIV. LOW CT RATE] must be used if the type of company is 1 (Unit trust or open-ended investment company).
transactional message (cy)	Rhaid defnyddio cyfradd treth [EQUIV. LOW CT RATE] os yw'r math o gwmni yn 1 (Ymddiriedolaeth unedol neu gwmni buddsoddi penagored).
error code: 9203	description: If [Company type] is 2 or 3, [45] must be [FULL RATE OF CT].
transactional message (en)	The tax rate of [FULL RATE OF CT] must be used if the type of company is 2 (Close investment – holding company) or 3 (Company in Liquidation (second or subsequent year of liquidation)).
transactional message (cy)	Rhaid defnyddio cyfradd treth [FULL RATE OF CT] os yw'r math o gwmni yn 2 (Cwmni dal buddsoddiad cau) neu 3 (Cwmni mewn Datodiad (ail flwyddyn neu flwyddyn ddilynol y datodiad)).

element: Tax

XML

Tax	1..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/Tax
cardinality	1..1
description	Tax
id	[46]

validation rule:

error code: 9204	description: For each iteration of [44–46], [46] Must equal [44] multiplied by ([45] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down)
transactional message (en)	Tax' must equal the 'Amount of profit' multiplied by 'Rate of tax'.
transactional message (cy)	Mae'n rhaid i 'Treth' fod yn hafal a 'Swm yr elw' wedi ei luosi a 'Cyfradd treth'.

element: FinancialYearTwo

XML

FinancialYearTwo	0..1	Year	1..1
		xsd:gYear	
		Details	1..3

path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo
cardinality	0..1
description	Financial year two
id	[53-56]

validation rule:

error code: 9206	description: [53-56] must not be submitted if [AP From Date] and [AP To Date] both fall within the same financial year.
transactional message (en)	Financial year two information must not be completed if the accounting period falls within the same financial year.
transactional message (cy)	Ni ddylid cwblhau gwybodaeth blwyddyn ariannol dau os yw'r cyfnod cyfrifyddu yn syrthio o fewn yr un flwyddyn ariannol.

element: Year

XML

Year 1..1
xsd:gYear

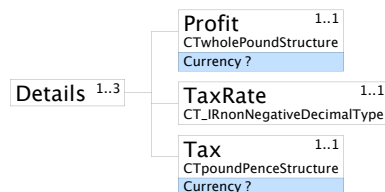
base	xsd:gYear
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Year
cardinality	1..1
description	Financial year two
example	1999
id	[53]

validation rule:

error code: 9207	description: Year is valid if and only if it equals ([43] plus 1)
transactional message (en)	Box 53 must equal Box 43 plus one.
transactional message (cy)	Mae'n rhaid i Flwch 53 fod yn hafal a Blwch 43 plws un.

element: Details

XML



path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details
cardinality	1..3
description	Details
id	[54-56]

element: Profit

XML

Profit 1..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/Profit
cardinality	1..1
description	Amounts of profit
id	[54]

TaxRate 1..1
CT_IRnonNegativeDecimalType

base	CT_IRnonNegativeDecimalType
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/TaxRate
cardinality	1..1
description	Rates of tax
minInclusive	0.00
maxInclusive	100.00
id	[55]

validation rule:

error code: 9208	description: If [Company type] = '5' then [55] must equal an applicable value from the following selection: [FULL RATE OF CT] or [SMALL CO RATE OF CT] or [STARTING RATE OF CT] or [EQUIV. LOW CT RATE] or [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT].
transactional message (en)	The 'Rate of tax' must equal an applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT], [STARTING RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT] if the type of company is 5 (Insurance).
transactional message (cy)	The 'Rate of tax' must equal an applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT], [STARTING RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT] if the type of company is 5 (Insurance).
error code: 9209	description: If [Company type] is absent then [55] must equal an applicable value from the following selection: [FULL RATE OF CT] or [SMALL CO RATE OF CT] or [STARTING RATE OF CT] or [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT].
transactional message (en)	The 'Rate of tax' must equal an applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT], [STARTING RATE OF CT], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT] if the type of company is not completed. If [SMALL CO RATE OF CT] or [RF SMALL CO RATE OF CT] is used then Box 42 must be completed.
transactional message (cy)	The 'Rate of tax' must equal an applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT], [STARTING RATE OF CT], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT] if the type of company is not completed.
error code: 9210	description: If [Company type] = '4' or '6' or '7' or '8' or '9' then [55] must equal an applicable value from the following selection: [FULL RATE OF CT] or [SMALL CO RATE OF CT] or [STARTING RATE OF CT].
transactional message (en)	The 'Rate of tax' must equal an applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT] or [STARTING RATE OF CT] if the type of company is 4 (Investment trust with housing investment profits), 6 (Members' club or voluntary association), 7 (Property management company), 8 (Charity or owed by a charity) or 9 (Real Estate Investment Trust – Residual).
transactional message (cy)	The 'Rate of tax' must equal an applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT] or [STARTING RATE OF CT] if the type of company is 4 (Investment trust with housing investment profits), 6 (Members' club or voluntary association), 7 (Property management company), 8 (Charity or owed by a charity) or 9 (Real Estate Investment Trust – Residual).
error code: 9211	description: If [Company type] is 1, [55] must be [EQUIV. LOW CT RATE].
transactional message (en)	The 'Rate of tax' must equal [EQUIV. LOW CT RATE] if the type of company is 1 (Unit trust or open-ended investment company).
transactional message (cy)	Mae'n rhaid i'r 'Cyfradd treth' fod yn hafal a [EQUIV. LOW CT RATE] os yw'r math o gwmni yn 1 (Ymddiriedolaeth unedol neu gwmni buddsoddi penagored).
error code: 9212	description: If [Company type] is 2 or 3, [55] must be [FULL RATE OF CT].
transactional message (en)	The 'Rate of tax' must equal [FULL RATE OF CT] if the type of company' is 2 (Close investment – holding company) or 3 (Company in liquidation (second or subsequent year of liquidation)).
transactional message (cy)	Mae'n rhaid i'r 'Cyfradd treth' fod yn hafal a [FULL RATE OF CT] os yw'r math o gwmni yn 2 (Cwmni dal buddsoddiad cau) neu 3 (Cwmni mewn Datodiad (ail flwyddyn neu flwyddyn ddilynol y datodiad)).

Tax 1..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
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path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/Tax
cardinality	1..1
description	Tax
id	[56]

validation rule:

error code: 9213	description: For each iteration of the group: The box [56] must equal [54] multiplied by ([55] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down).
transactional message (en)	For the second financial year 'Tax' must equal the 'Amount of profit' multiplied by 'Rate of tax'.
transactional message (cy)	Am yr ail flwyddyn ariannol, mae'n rhaid i 'Treth' fod yn hafal a 'Swm yr elw' wedi ei luosi a 'Cyfradd treth'.

element: TotalChargeableCorporationTax

XML

TotalChargeableCorporationTax 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TotalChargeableCorporationTax
cardinality	0..1
description	Corporation tax
id	[63]

validation rule:

error code: 9214	description: The box [63] must equal the sum all iterations of [46] + all iterations of [56]
transactional message (en)	Box 63 must equal the sum of Boxes 46, 49, 52, 56, 59 and 62.
transactional message (cy)	Mae'n rhaid i Flwch 63 fod yn hafal a swm Blychau 46, 49, 52, 56, 59 a 62.

element: FurtherTaxCalculations

XML

FurtherTaxCalculations 0..1

- MarginalRateRelief 0..1
CT_CTnonZeroPoundPenceStructure
Currency ?
- CTNetOfMRR 0..1
CTpoundPenceStructure
Currency ?
- NonCorporateDistributionsCalculation 0..1

path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/FurtherTaxCalculations
cardinality	0..1
description	Further tax calculations
id	[64-69]

validation rule:

error code: 9215	description: CT Net of MRR should be present if [64] exceeds 0
transactional message (en)	Box 65 must be completed if Box 64 is greater than 0 (zero).
transactional message (cy)	Mae'n rhaid cwblhau Blwch 65 os yw Blwch 64 yn fwy na 0 (sero).

element: MarginalRateRelief

XML

MarginalRateRelief 0..1
CT_CTnonZeroPoundPenceStructure
Currency ?

base	CT_CTnonZeroPoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/FurtherTaxCalculations/MarginalRateRelief
cardinality	0..1

description	Marginal rate relief
id	[64]

validation rule:

error code: 9216	description: Marginal rate relief is valid if and only if it is less than [63]
transactional message (en)	Box 64 must be less than Box 63.
transactional message (cy)	Mae'n rhaid i Flwch 64 fod yn llai na Blwch 63.
error code: 9217	description: If Marginal rate relief is present the following should be true: [Company type] equals '4' or [Company type] equals '5' or [Company type] equals '6' or [Company type] equals '7' or [Company type] equals '8' or [Company type] equals '9' or not ([Company type])
transactional message (en)	Box 64 can only be completed if the type of company is 4 (Investment trust with housing investment profits), 5 (Insurance), 6 (Members' club or voluntary association), 7 (Property management company), 8 (Charity or owed by a charity), 9 (Real Estate Investment Trust Residual) or not completed.
transactional message (cy)	Gellir ond cwblhau Blwch 64 os yw'r math o gwmni yn 4 (Ymddiriedolaeth buddsoddi gydag elw buddsoddi tai), 5 (Yswiriant), 6 (Clwb aelodau neu gymdeithas wirfoddol), 7 (Cwmni rheoli eiddo), 8 (Elusen neu dan berchnogaeth elusen) neu 9 (Cwmni Buddsoddi Eiddo Diriaethol - Gweddilliol) neu heb ei gwblhau.
error code: 9317	description: If [64] is present the following should be true: [42] equals yes
transactional message (en)	If Box 64 is completed then Box 42 must be 'Yes'.
transactional message (cy)	Os yw Blwch 64 wedi ei gwblhau, rhaid i Flwch 42 fod yn 'Ie'.

element: CTNetOfMRR

XML

CTNetOfMRR 0..1
CTpoundPenceStructure
Currency ?

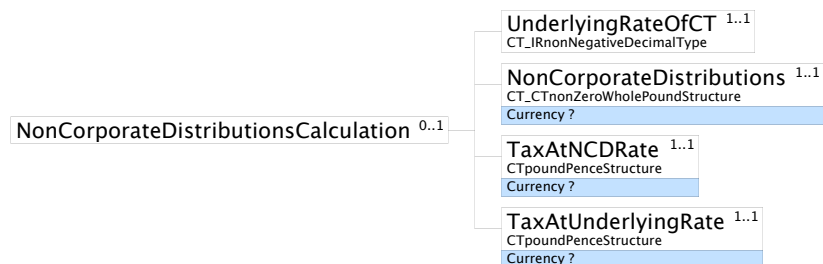
base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/FurtherTaxCalculations/CTNetOfMRR
cardinality	0..1
description	Corporation tax net of marginal rate relief
id	[65]

validation rule:

error code: 9218	description: If CT Net of MRR is present the following should be true: [63] exceeds 0
transactional message (en)	Box 65 can only be completed if Box 63 is greater than 0 (zero).
transactional message (cy)	Gellir ond cwblhau Blwch 65 os yw Blwch 63 yn fwy na 0 (sero).
error code: 9219	description: CT Net of MRR is valid if and only if it equals ([63] minus [64])
transactional message (en)	Box 65 must equal Box 63 minus Box 64.
transactional message (cy)	Mae'n rhaid i Flwch 65 fod yn hafal a Blwch 63 llai Blwch 64.

element: NonCorporateDistributionsCalculation

XML



path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/FurtherTaxCalculations/NonCorporateDistributionsCalculation
cardinality	0..1
description	Non corporate distributions calculation
id	[66-69]

validation rule:

error code: 9221	description: Non corporate distributions calculation should not be present if [AP From Date] is on or after '2006-04-01'
transactional message (en)	Boxes 66, 67, 68 and 69 must not be completed if the period 'From' date is on or after 01/04/2006.
transactional message (cy)	Boxes 66, 67, 68 and 69 must not be completed if the period 'From' date is on or after 01/04/2006.
error code: 9222	description: Non corporate distributions calculation should not be present if [AP To Date] is on or before '2004-03-31'
transactional message (en)	Boxes 66, 67, 68 and 69 must not be completed if the period 'To' date is on or before 31/03/2004.
transactional message (cy)	Boxes 66, 67, 68 and 69 must not be completed if the period 'To' date is on or before 31/03/2004.
error code: 9223	description: If Non corporate distributions calculation is present the following should be true: [37] exceeds 0
transactional message (en)	Boxes 66, 67, 68 and 69 can only be completed if Box 37 is greater than 0 (zero).
transactional message (cy)	Boxes 66, 67, 68 and 69 can only be completed if Box 37 is greater than 0 (zero).
error code: 9224	description: If Non corporate distributions calculation is present the following should be true: [37] does not exceed [Non Corporate Distributions Limit]
transactional message (en)	Boxes 66, 67, 68 and 69 can only be completed if Box 37 is equal to or less than [Non Corporate Distributions Limit].
transactional message (cy)	Boxes 66, 67, 68 and 69 can only be completed if Box 37 is equal to or less than [Non Corporate Distributions Limit].

element: UnderlyingRateOfCT

XML

UnderlyingRateOfCT 1..1
CT_IRnonNegativeDecimalType

base	CT_IRnonNegativeDecimalType
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/FurtherTaxCalculations/NonCorporateDistributionsCalculation/UnderlyingRateOfCT
cardinality	1..1
description	Underlying rate of corporation tax
example	10.00
pattern	[0-9]{1,3}\.[0-9]{2}
minInclusive	0.00
maxInclusive	100.00
id	[66]

validation rule:

error code: 9225	description: Must not be greater than [NCD RATE OF CT]
transactional message (en)	Box 66 must not be greater than [NCD RATE OF CT].
transactional message (cy)	Ni ddylai Blwch 66 fod yn fwy na [NCD RATE OF CT].
error code: 9226	description: If [AP To Date] is on or before '2006-03-31' then the box [66] must equal [65] divided by [37] multiplied by 100
transactional message (en)	Box 66 must equal (Box 65 divided by Box 37) multiplied by 100, if the period 'To' date is on or before 31/03/2006.
transactional message (cy)	Mae'n rhaid i Flwch 66 fod yn hafal a (Blwch 65 wedi ei rannu a Blwch 37) wedi ei luosi a 100, os yw dyddiad 'I' y cyfnod ar neu cyn 31/03/2006.

element: NonCorporateDistributions

XML

NonCorporateDistributions 1..1
CT_CTnonZeroWholePoundStructure
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/FurtherTaxCalculations/NonCorporateDistributionsCalculation/NonCorporateDistributions

cardinality	1..1
description	Profits matched with non-corporate distributions
id	[67]

validation rule:

error code: 9228	description: If [AP From Date] is strictly before '2004-04-01' and [AP To Date] is on or after '2004-04-01' then [67] must not exceed the sum of all iterations of [54]
transactional message (en)	Box 67 must not be greater than the sum of Boxes 54, 57 and 60 if the Accounting period straddles 01/04/2004.
transactional message (cy)	Box 67 must not be greater than the sum of Boxes 54, 57 and 60 if the Accounting period straddles 01/04/2004.
error code: 9229	description: If [AP From Date] is on or before '2006-03-31' and [AP To Date] is strictly after '2006-03-31' then [67] must not exceed the sum of all iterations of [44]
transactional message (en)	Box 67 must not be greater than the sum of Boxes 44, 47 and 50 if the Accounting period straddles 31/03/2006.
transactional message (cy)	Box 67 must not be greater than the sum of Boxes 44, 47 and 50 if the Accounting period straddles 31/03/2006.
error code: 9230	description: Non corporate distributions is valid if and only if it does not exceed [37]
transactional message (en)	Box 67 must not be greater than Box 37.
transactional message (cy)	Box 67 must not be greater than Box 37.

element: TaxAtNCDRate

XML

TaxAtNCDRate 1..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/FurtherTaxCalculations/NonCorporateDistributionsCalculation/TaxAtNCDRate
cardinality	1..1
description	Tax at non-corporate distributions rate
id	[68]

validation rule:

error code: 9231	description: Must equal [67] multiplied by (the current [NCD RATE OF CT] divided by 100)
transactional message (en)	Box 68 must equal Box 67 multiplied by [NCD RATE OF CT] divided by 100.
transactional message (cy)	Box 68 must equal Box 67 multiplied by [NCD RATE OF CT] divided by 100.

element: TaxAtUnderlyingRate

XML

TaxAtUnderlyingRate 1..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/FurtherTaxCalculations/NonCorporateDistributionsCalculation/TaxAtUnderlyingRate
cardinality	1..1
description	Tax at underlying rate on remaining profits
id	[69]

validation rule:

error code: 9232	description: If [AP To Date] is on or before '2006-03-31', then the box [69] must equal ([37] minus [67]) multiplied by [66] divided by 100, with the following rounding rules: round up to two decimal places if the third decimal digit is greater than or equal to 5, otherwise round down to 2dp
transactional message (en)	Box 69 must equal Box 37 minus Box 67, multiplied by Box 66 divided by 100 if the period 'To' date is on or before 31/03/2006.
transactional message (cy)	Mae'n rhaid i Flwch 69 fod yn hafal a Blwch 37 llai Blwch 67, wedi ei luosi a Blwch 66 wedi ei rannu a 100 os yw dyddiad 'I' y cyfnod ar neu cyn 31/03/2006.

error code: 9233	description: If [AP From Date] is on or before '2006-03-31' and [AP To Date] is strictly after '2006-03-31', then [69] must equal (the sum of all iterations of [44] minus [67]) multiplied by [66] divided by 100, with the following rounding rules: round up to two decimal places if the third decimal digit is greater than or equal to 5, otherwise round down to 2dp.
transactional message (en)	Box 69 must equal the sum of Boxes 44, 47 and 50 minus Box 67, multiplied by Box 66 divided by 100, if the Accounting period straddles 31/03/2006.
transactional message (cy)	Mae'n rhaid i Flwch 69 fod yn hafal a swm Blychau 44, 47 a 50 llai Blwch 67, wedi ei luosi a Blwch 66 wedi ei rannu a 100, os yw'r Cyfnod Cyfrifyddu yn pontio dros 31/03/2006.

element: NetCorporationTaxChargeable

XML

NetCorporationTaxChargeable 1..1
CTpoundPenceStructure
Currency ?

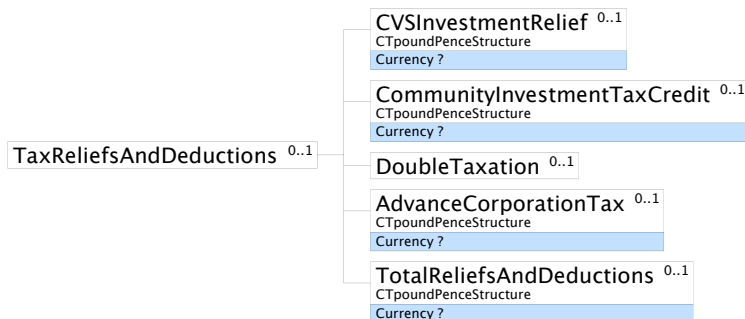
base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/NetCorporationTaxChargeable
cardinality	1..1
description	Corporation tax chargeable
id	[70]

validation rule:

error code: 9234	description: If the group [66-69] is present and [AP To Date] is strictly after '2006-03-31' then [70] box must equal the sum of all iterations of [56] plus ([68] + [69]).
transactional message (en)	If the return period 'To' date is after 31/03/2006 and non corporate distributions calculation is completed then box 70 must equal the sum of Boxes 56, 59 and 62 plus box 68 and box 69.
transactional message (cy)	Os yw dyddiad 'I' cyfnod y ffurflen dreth ar ol 31/03/2006 a chwblheir cyfrifiad dosbarthiad anghorfforaethol, rhaid i flwch 70 fod yn hafal a (swm Blychau 56, 59 a 62) plws (Blwch 68 a Blwch 69).

element: TaxReliefsAndDeductions

XML



path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions
cardinality	0..1
description	Tax reliefs and deductions
id	[71-77]

validation rule:

error code: 9235	description: Total reliefs and deductions should be present if [71]
transactional message (en)	Box 77 must be completed if Box 71 is completed.
transactional message (cy)	Box 77 must be completed if Box 71 is completed.
error code: 9236	description: Total reliefs and deductions should be present if [72]
transactional message (en)	Box 77 must be completed if Box 72 is completed.
transactional message (cy)	Box 77 must be completed if Box 72 is completed.
error code: 9237	description: Total reliefs and deductions should be present if [73]
transactional message (en)	Box 77 must be completed if Box 73 is completed.
transactional message (cy)	Box 77 must be completed if Box 73 is completed.
error code: 9238	description: Total reliefs and deductions should be present if [76]

transactional message (en)	Box 77 must be completed if Box 76 is completed.
transactional message (cy)	Box 77 must be completed if Box 76 is completed.

element: CVSInvestmentRelief

XML

CVSInvestmentRelief 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/CVSInvestmentRelief
cardinality	0..1
description	CVS investment relief
id	[71]

validation rule:

error code: 9239	description: CVS investment relief is valid if and only if it does not exceed [70]
transactional message (en)	Box 71 must not be greater than Box 70.
transactional message (cy)	Box 71 must not be greater than Box 70.
error code: 9240	description: If CVS investment relief is present the following should be true: [CT600G attached] equals 'yes' or [Return type] equals 'amended'
transactional message (en)	Box 71 can only be completed if 'CT600G (Corporate Venturing Scheme)' is 'Yes'.
transactional message (cy)	Box 71 can only be completed if 'CT600G (Corporate Venturing Scheme)' is 'Yes'.

element: CommunityInvestmentTaxCredit

XML

CommunityInvestmentTaxCredit 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/CommunityInvestmentTaxCredit
cardinality	0..1
description	Community investment relief
id	[72]

validation rule:

error code: 9241	description: Community investment tax credit is valid if and only if it does not exceed ([70] minus [71])
transactional message (en)	Box 72 must not be greater than Box 70 minus Box 71.
transactional message (cy)	Box 72 must not be greater than Box 70 minus Box 71.

element: DoubleTaxation

XML

DoubleTaxation 0..1

- DoubleTaxationRelief 0..1
CT_CTnonZeroPoundPenceStructure
Currency ?
- UnderlyingRate 0..1
CT_YesType
- AmountCarriedBack 0..1
CT_YesType

path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/DoubleTaxation
cardinality	0..1
description	Double taxation
id	[73-75]

element: DoubleTaxationRelief

XML

DoubleTaxationRelief 0..1
CT_CTnonZeroPoundPenceStructure
Currency ?

base	CT_CTnonZeroPoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/DoubleTaxation/DoubleTaxationRelief
cardinality	0..1
description	Double taxation relief
id	[73]

validation rule:

error code: 9242	description: Double taxation relief is valid if and only if it does not exceed ([70] minus ([71] plus [72]))
transactional message (en)	Box 73 must not be greater than Box 70 minus (the sum of Boxes 71 and 72).
transactional message (cy)	Box 73 must not be greater than Box 70 minus (the sum of Boxes 71 and 72).

element: UnderlyingRate

XML

UnderlyingRate 0..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/DoubleTaxation/UnderlyingRate
cardinality	0..1
description	Does double taxation relief include an underlying rate relief claim?
id	[74]

validation rule:

error code: 9244	description: If Underlying rate is present the following should be true: [73] exceeds 0
transactional message (en)	Box 74 can only be 'Yes' if Box 73 is greater than 0 (zero).
transactional message (cy)	Box 74 can only be 'Yes' if Box 73 is greater than 0 (zero).

element: AmountCarriedBack

XML

AmountCarriedBack 0..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/DoubleTaxation/AmountCarriedBack
cardinality	0..1
description	Does double taxation relief include any amount carried back from a later period?
id	[75]

validation rule:

error code: 9245	description: If Amount carried back is present the following should be true: [73] exceeds 0
transactional message (en)	Box 75 can only be 'Yes' if Box 73 is greater than 0 (zero).
transactional message (cy)	Box 75 can only be 'Yes' if Box 73 is greater than 0 (zero).

element: AdvanceCorporationTax

XML

AdvanceCorporationTax 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
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path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/AdvanceCorporationTax
cardinality	0..1
description	Advance corporation tax
id	[76]

validation rule:

error code: 9246	description: Advance corporation tax is valid if and only if it does not exceed ([70] minus (The sum of [71], [72], and [73]))
transactional message (en)	Box 76 must not be greater than Box 70 minus (the sum of Boxes 71, 72 and 73).
transactional message (cy)	Box 76 must not be greater than Box 70 minus (the sum of Boxes 71, 72 and 73).

element: TotalReliefsAndDeductions

XML

TotalReliefsAndDeductions 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/TotalReliefsAndDeductions
cardinality	0..1
description	Total reliefs and deductions in terms of tax
id	[77]

validation rule:

error code: 9247	description: Total reliefs and deductions is valid if and only if it equals (The sum of [71], [72], [73], and [76])
transactional message (en)	Box 77 must equal the sum of Boxes 71, 72, 73 and 76.
transactional message (cy)	Box 77 must equal the sum of Boxes 71, 72, 73 and 76.

element: NetCorporationTaxLiability

XML

NetCorporationTaxLiability 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/NetCorporationTaxLiability
cardinality	0..1
description	Net corporation tax liability
id	[78]

validation rule:

error code: 9248	description: Net corporation tax liability is valid if and only if it equals ([70] minus [77])
transactional message (en)	Box 78 must equal Box 70 minus Box 77.
transactional message (cy)	Box 78 must equal Box 70 minus Box 77.
error code: 9339	description: If [78] is present, then [83] should equal [78] + [79] + [81] + [82].
transactional message (en)	If Box 78 is present Box 83 must equal (the sum of Boxes 78, 79, 81 and 82)
transactional message (cy)	Os yw Blwch 78 yn bresennol, rhai i Flwch 83 fod yn hafal a (swm Blychau 78, 79, 81 ac 82)
error code: 9340	description: [83] should be present if not ([N111]) and [78]
transactional message (en)	Box 83 must be completed if the "Short" return flag does not equal 'yes' and Box 78 is present
transactional message (cy)	Mae'n rhaid cwblhau Blwch 83 os nad yw'r faner ffurflen dreth "Fer" yn hafal a 'ie' ac mae Blwch 78 yn bresennol

element: A11Completed

XML

A11Completed 0..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/A11Completed
cardinality	0..1
description	Have you completed box A11 in supplementary page CT600A?
id	[80]

validation rule:

error code: 9249	description: If A11 completed is present the following should be true: [79]
transactional message (en)	Box 80 can only be 'Yes' if there is an entry in Box 79.
transactional message (cy)	Gall Blwch 80 ond bod yn 'Ie' os oes cofnod ym Mlwch 79.
error code: 9250	description: If [CT600A attached] = 'yes' and [A11] is absent, [80] must not be 'yes'.
transactional message (en)	Box 80 can only be 'Yes' if there is an entry in Box A11.
transactional message (cy)	Gall Blwch 80 ond bod yn 'Ie' os oes cofnod ym Mlwch A11.
error code: 9251	description: If [Return type] = 'new' and [CT600A attached] is not 'yes' then [80] must not be 'yes'.
transactional message (en)	Box 80 must not be 'Yes' if 'CT600A (Loans to Participators by Close Companies)' is not 'Yes'.
transactional message (cy)	Ni ddylai Blwch 80 fod yn 'Ie' os nad yw 'CT600A (Benthyciadau i Gyfranogwyr gan Gwmniau Cau)' yn 'Ie'.

element: Payable

XML

Payable 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Payable
cardinality	0..1
description	Tax payable under S419 ICTA 1988
id	[79]

validation rule:

error code: 9252	description: Payable should not be present if [Return type] equals 'new' and [CT600A attached] != 'yes'
transactional message (en)	You must not enter an amount in Box 79 if the return type is 'New' and 'CT600A (Loans to Participators by Close Companies)' is not 'Yes'.
transactional message (cy)	Ni ddylech nodi swm ym Mlwch 79 os yw'r math o ffurflen dreth yn 'Newydd' ac nid yw 'CT600A (Benthyciadau i Gyfranogwyr gan Gwmniau Cau)' yn 'Ie'.
error code: 9341	description: [83] should be present if not ([N111]) and [79]
transactional message (en)	Box 83 must be completed if the "Short" return flag does not equal 'yes' and Box 79 is present
transactional message (cy)	Mae'n rhaid cwblhau Blwch 83 os nad yw'r faner ffurflen dreth "Fer" yn hafal a 'ie' ac mae Blwch 79 yn bresennol

element: TaxPayableS747

XML

TaxPayableS747 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxPayableS747
cardinality	0..1
description	Tax payable under S747 ICTA 1988
id	[81]

validation rule:

error code: 9342	description: [83] should be present if not ([N111]) and [81]
transactional message (en)	Box 83 must be completed if the "Short" return flag does not equal 'yes' and Box 81 is present

transactional message (cy)	Mae'n rhaid cwblhau Blwch 83 os nad yw'r faner ffurflen dreth "Fer" yn hafal a 'ie' ac mae Blwch 81 yn bresennol
error code: 9253	description: Tax payable s747 should not be present if [Return type] equals 'new' and [CT600B attached] != 'yes'
transactional message (en)	Box 81 can only be present in an original return if the CT600B (Controlled Foreign Companies) is 'Yes'.
transactional message (cy)	Box 81 can only be present in an original return if the CT600B (Controlled Foreign Companies) is 'Yes'.

element: S501AtaxCharge

XML

S501AtaxCharge 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/S501AtaxCharge
cardinality	0..1
description	Tax payable under S501A ICTA 1988
example	1005.00
id	[82]

validation rule:

error code: 9254	description: S501A tax charge should not be present if [Return type] equals 'new' and [CT600I attached] != 'yes'
transactional message (en)	Box 82 can only be present in an original return if the CT600I (Supplementary charge in respect of ring fence trade) is 'Yes'.
transactional message (cy)	Box 82 can only be present in an original return if the CT600I (Supplementary charge in respect of ring fence trade) is 'Yes'.
error code: 9343	description: [83] should be present if not ([N111]) and [82]
transactional message (en)	Box 83 must be completed if the "Short" return flag does not equal 'yes' and Box 82 is present
transactional message (cy)	Mae'n rhaid cwblhau Blwch 83 os nad yw'r faner ffurflen dreth "Fer" yn hafal a 'ie' ac mae Blwch 82 yn bresennol

element: TaxChargeable

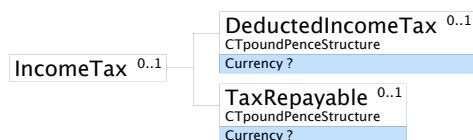
XML

TaxChargeable 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxChargeable
cardinality	0..1
description	Tax chargeable
id	[83]

validation rule:

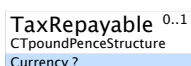
error code: 9344	description: If [78] is absent, then [83] should equal [70] minus [77] + [79] + [81] + [82].
transactional message (en)	If Box 78 is absent Box 83 must equal Box 70 minus Box 77 plus (the sum of Boxes 79, 81 and 82)
transactional message (cy)	Os yw Blwch 78 yn absennol, rhaid i Flwch 83 fod yn hafal a Blwch 70 llai Blwch 77 plws (swm Blychau 79, 81 a 82)
error code: 9345	description: If [83] is present then [85] must equal [84] - [83].
transactional message (en)	If Box 83 is present Box 85 must equal Box 84 minus Box 83.
transactional message (cy)	Os yw Blwch 83 yn bresennol, rhaid i Flwch 85 fod yn hafal a Blwch 84 llai Blwch 83



path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/IncomeTax
cardinality	0..1
description	Income tax
id	[84-85]



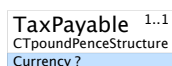
base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/IncomeTax/DeductedIncomeTax
cardinality	0..1
description	Income tax deducted from gross income included in profits
id	[84]



base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/IncomeTax/TaxRepayable
cardinality	0..1
description	Income tax repayable to the company
id	[85]

validation rule:

error code: 9346	description: If [83] is absent then [85] must equal [84] + [77] minus ([70] + [79] + [81] + [82])
transactional message (en)	If Box 83 is absent then Box 85 must equal Box 84 plus Box 77 minus (the sum of Box 70, 79, 81 and 82)
transactional message (cy)	Os yw Blwch 83 yn absennol, rhaid i Flwch 85 fod yn hafal a Blwch 84 plws Blwch 77 llai (swm Blychau 70, 79, 81 a 82)



base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxPayable
cardinality	1..1
description	Tax payable – this is your self-assessment of tax payable
id	[86]

validation rule:

error code: 9347	description: If [83] is present then [86] must equal [83] minus [84], where the result is equal to or greater than zero. Enter 0.00 if [83] minus [84] is negative.
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transactional message (en)	If Box 83 is present Box 86 must equal Box 83 minus Box 84, where the result is equal to or greater than 0 (zero). If the result is negative please enter 0 (zero).
transactional message (cy)	Os yw Blwch 83 yn bresennol, rhaid i Flwch 86 fod yn hafal a Blwch 83 llai Blwch 84, lle mae'r canlyniad yn hafal a, neu'n fwy na, 0 (sero). Os yw'r canlyniad yn negyddol, nodwch 0 (sero)
error code: 9348	description: If [83] is absent then [86] must equal $([70] + [79] + [81] + [82])$ minus $([84] + [77])$, where the result is equal to or greater than zero. Enter 0.00 if that sum is negative.
transactional message (en)	If Box 83 is absent then Box 86 must equal (the sum of Boxes 70, 79, 81 and 82) minus (the sum of Box 84 plus Box 77), where the result is equal to or greater than 0 (zero). If the result is negative please enter 0 (zero).
transactional message (cy)	Os yw Blwch 83 yn bresennol, rhaid i Flwch 86 fod yn hafal a (swm Blychau 70, 79, 81 ac 82) llai (swm Blychau 84 plws Blwch 77), lle mae'r canlyniad yn hafal a, neu'n fwy na, 0 (sero). Os yw'r canlyniad yn negyddol, nodwch 0 (sero)

element: TaxReconciliation

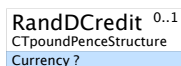
XML



path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReconciliation
cardinality	0..1
description	Tax reconciliation
id	[87-94, 161, 166, 170, 171]

element: RandDCredit

XML



base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReconciliation/RandDCredit
cardinality	0..1
description	Research and Development tax credit, including any vaccines tax credit or film tax credit
id	[87]

validation rule:

error code: 9258	description: If R and D Credit is present the following should be true: [AP To Date] is on or after '2000-04-01'
transactional message (en)	Box 87 can only be completed if the period 'To' date is on or after 01/04/2000.
transactional message (cy)	Box 87 can only be completed if the period 'To' date is on or after 01/04/2000.

LandOrLifeCredit 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReconciliation/LandOrLifeCredit
cardinality	0..1
description	Land remediation or life assurance company tax credit
id	[88]

validation rule:

error code: 9259	description: If land or life credit is present the following should be true: [AP To Date] is on or after '2001-04-01'
transactional message (en)	Box 88 can only be completed if the period 'To' date is on or after 01/04/2001.
transactional message (cy)	Box 88 can only be completed if the period 'To' date is on or after 01/04/2001.

CapitalAllowancesFirstYearTaxCredit 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReconciliation/CapitalAllowancesFirstYearTaxCredit
cardinality	0..1
description	Capital allowances first-year tax credit
id	[170]

validation rule:

error code: 9260	description: If Capital allowances first year tax credit is present the following should be true: [AP To Date] is on or after '2008-04-01'
transactional message (en)	Box 170 can only be completed if the period 'To' date is on or after 01/04/2008.
transactional message (cy)	Box 170 can only be completed if the period 'To' date is on or after 01/04/2008.

RDCreditPayable 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReconciliation/RDCreditPayable
cardinality	0..1
description	Research and Development tax credit payable, including any vaccines tax credit, or film tax credit payable
id	[89]

validation rule:

error code: 9261	description: [89] must equal [87] minus [86], where the result is equal to or greater than zero. Enter 0.00 if [87] minus [86] is negative
transactional message (en)	Box 89 must equal Box 87 minus Box 86 where the result is equal to or greater than 0 (zero). If the result is negative please enter 0 (zero).
transactional message (cy)	Box 89 must equal Box 87 minus Box 86 where the result is equal to or greater than 0 (zero). If the result is negative please enter 0 (zero).
error code: 9262	description: If RDCredit payable is present the following should be true: [AP To Date] is on or after '2000-04-01'
transactional message (en)	Box 89 can only be completed if the period 'To' date is on or after 01/04/2000.
transactional message (cy)	Box 89 can only be completed if the period 'To' date is on or after 01/04/2000.

LandOrLifeCreditPayable 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReconciliation/LandOrLifeCreditPayable
cardinality	0..1
description	Land remediation or life assurance company tax credit payable
id	[90]

validation rule:

error code: 9263	description: [90] must equal ([87] + [88]) minus ([86] + [89]), where the result is equal to or greater than zero. Enter 0.00 if ([87] + [88]) minus ([86] + [89]) is negative
transactional message (en)	Box 90 must equal (the sum of Box 87 plus Box 88) minus (the sum of Box 86 plus Box 89) where the result is equal to or greater than 0 (zero). If the result is negative please enter 0 (zero).
transactional message (cy)	Box 90 must equal (the sum of Box 87 plus Box 88) minus (the sum of Box 86 plus Box 89) where the result is equal to or greater than 0 (zero). If the result is negative please enter 0 (zero).
error code: 9264	description: Land or life credit payable is valid if and only if it does not exceed [88]
transactional message (en)	Box 90 must not be greater than Box 88.
transactional message (cy)	Box 90 must not be greater than Box 88.
error code: 9265	description: If land or life credit payable is present the following should be true: [AP To Date] is on or after '2001-04-01'
transactional message (en)	Box 90 can only be completed if the period 'To' date is on or after 01/04/2001.
transactional message (cy)	Box 90 can only be completed if the period 'To' date is on or after 01/04/2001.

CapitalAllowancesFirstYearTaxCreditPayable 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReconciliation/CapitalAllowancesFirstYearTaxCreditPayable
cardinality	0..1
description	Capital allowances first-year tax credit payable
id	[171]

validation rule:

error code: 9266	description: If Capital allowances first year tax credit payable is present the following should be true: [AP To Date] is on or after '2008-04-01'
transactional message (en)	Box 171 can only be completed if the period 'To' date is on or after 01/04/2008.
transactional message (cy)	Box 171 can only be completed if the period 'To' date is on or after 01/04/2008.
error code: 9267	description: Capital allowances first year tax credit payable is valid if and only if it does not exceed [170]
transactional message (en)	Box 171 must not be greater than Box 170.
transactional message (cy)	Box 171 must not be greater than Box 170.
error code: 9268	description: [171] must equal ([87] + [88] + [170]) minus ([86] + [89] + [90]), where the result is equal to or greater than zero. Enter 0.00 if ([87] + [88] + [170]) minus ([86] + [89] + [90]) is negative.
transactional message (en)	Box 171 must equal (the sum of Boxes 87, 88 and 170) minus (the sum of Boxes 86, 89 and 90) where the result is equal to or greater than 0 (zero). If the result is negative please enter 0 (zero).
transactional message (cy)	Box 171 must equal (the sum of Boxes 87, 88 and 170) minus (the sum of Boxes 86, 89 and 90) where the result is equal to or greater than 0 (zero). If the result is negative please enter 0 (zero).

RingFenceCorpTaxIncluded 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReconciliation/RingFenceCorpTaxIncluded
cardinality	0..1
description	Ring fence corporation tax included
id	[161]

validation rule:

error code: 9269	description: Ring fence corp tax included should not be present if [Return type] equals 'new' and [CT600I attached] != 'yes'
transactional message (en)	If the return type is 'New' and Box I10 is present then Box 161 must be completed.
transactional message (cy)	If the return type is 'New' and Box I10 is present then Box 161 must be completed.
error code: 9270	description: [161] should not exceed [86]
transactional message (en)	Box 161 must not be greater than Box 86.
transactional message (cy)	Box 161 must not be greater than Box 86.
error code: 9271	description: If [161] is present and [Return type] is 'new' then [I10] must be present and equal to [161].
transactional message (en)	If Box 161 is completed and return type is 'New' then Box I10 must be completed and equal to Box 161.
transactional message (cy)	If Box 161 is completed and return type is 'New' then Box I10 must be completed and equal to Box 161.

TaxUnderS501AICTA1988included 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReconciliation/TaxUnderS501AICTA1988included
cardinality	0..1
description	Tax under S501A ICTA 1988 included
id	[166]

validation rule:

error code: 9272	description: Tax under S501A ICTA 1988 included is valid if and only if it does not exceed [82]
transactional message (en)	Box 166 must not be greater than Box 82.
transactional message (cy)	Box 166 must not be greater than Box 82.
error code: 9273	description: Tax under S501A ICTA 1988 included should not be present if [Return type] equals 'new' and [CT600I attached] != 'yes'
transactional message (en)	If the return type is 'New' and Box I11 is completed then Box 166 must also be completed.
transactional message (cy)	If the return type is 'New' and Box I11 is completed then Box 166 must also be completed.
error code: 9274	description: If [166] is present and [Return type] is 'new' then [I11] must be present and equal to [166].
transactional message (en)	If Box 166 is completed and return type is 'New' then Box I11 must be completed and equal to Box 166.
transactional message (cy)	If Box 166 is completed and return type is 'New' then Box I11 must be completed and equal to Box 166.

TaxAlreadyPaid 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReconciliation/TaxAlreadyPaid
cardinality	0..1
description	Tax already paid (and not already repaid)
id	[91]

element: TaxOutstandingOrOverpaid

XML



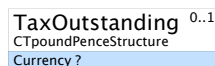
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReconciliation/TaxOutstandingOrOverpaid
cardinality	0..1
description	Tax outstanding or overpaid
id	[92-93]

validation rule:

error code: 9275	description: Either one or neither of [92] and [93] must be present (unless both are zero)
transactional message (en)	Only one of Boxes 92 and 93 can be completed unless both are zero (0).
transactional message (cy)	Dim ond un o Flychau 92 a 93 y gellir eu cwblhau heblaw bod y ddau yn 0 (sero).

element: TaxOutstanding

XML



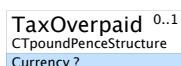
base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReconciliation/TaxOutstandingOrOverpaid/TaxOutstanding
cardinality	0..1
description	Tax outstanding
id	[92]

validation rule:

error code: 9276	description: [92] must equal [86] minus ([87] + [88] + [170] + [91]), where the result is equal to or greater than zero. Must not be present if [86] minus ([87] + [88] + [170] + [91]) is negative.
transactional message (en)	Box 92 must equal Box 86 minus (the sum of Boxes 87, 88, 170 and 91) where the result is equal to or greater than 0 (zero). If the result is negative Box 92 must not be completed.
transactional message (cy)	Mae'n rhaid i Flwch 92 fod yn hafal a Blwch 86 llai (swm Blychau 87, 88, 170 a 91) lle mae'r canlyniad yn hafal a, neu'n fwy na, 0 (sero). Os yw'r canlyniad yn negatif, ni ddylid cwblhau Blwch 92.

element: TaxOverpaid

XML



base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReconciliation/TaxOutstandingOrOverpaid/TaxOverpaid
cardinality	0..1
description	Tax overpaid
id	[93]

validation rule:

error code: 9277	description: [93] must equal ([87] + [88] + [170] + [91]) minus [86], where the result is equal to or greater than zero. Must not be present if ([87] + [88] + [170] + [91]) minus [86] is negative.
transactional message (en)	Box 93 must equal (the sum of Boxes 87, 88, 170 and 91) minus Box 86 where the result is equal to or greater than 0 (zero). If the result is negative Box 93 must not be completed.
transactional message (cy)	Mae'n rhaid i Flwch 93 fod yn hafal a (swm Blychau 87, 88, 170 a 91) llai Blwch 86 lle mae'r canlyniad yn hafal a, neu'n fwy na, 0 (sero). Os yw'r canlyniad yn negatif ni ddylid cwblhau Blwch 93.

element: RefundsSurrendered

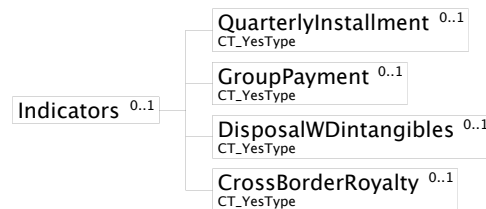
XML



base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReconciliation/RefundsSurrendered
cardinality	0..1
description	Tax refunds surrendered to the company under S102 FA 1989
id	[94]

element: Indicators

XML



path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Indicators
cardinality	0..1
description	Indicators
id	[95-98]

element: QuarterlyInstallment

XML



base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Indicators/QuarterlyInstallment
cardinality	0..1
description	Should the company have made instalment payments under the Corporation Tax (Instalment Payments) Regulations 1998?
id	[95]

element: GroupPayment

XML



base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Indicators/GroupPayment
cardinality	0..1
description	Is the company in a group payment arrangement for this period?

id	[96]
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element: DisposalWDIntangibles

XML

DisposalWDIntangibles 0..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Indicators/DisposalWDIntangibles
cardinality	0..1
description	Has the company written down or sold intangible assets?
id	[97]

element: CrossBorderRoyalty

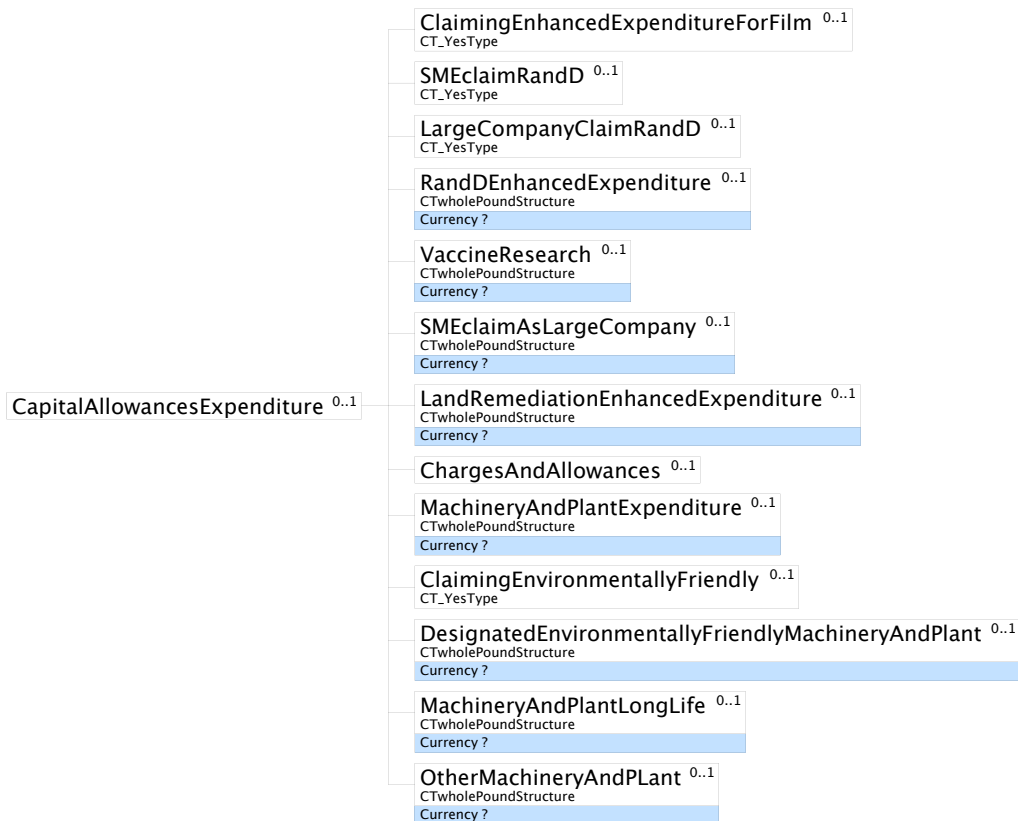
XML

CrossBorderRoyalty 0..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Indicators/CrossBorderRoyalty
cardinality	0..1
description	Has the company made cross-border royalty payments?
id	[98]

element: CapitalAllowancesExpenditure

XML



path	/IRenvelope/CompanyTaxReturn/CapitalAllowancesExpenditure
cardinality	0..1
description	Enhanced expenditure
id	[99-121, 162-165, 172-174]

ClaimingEnhancedExpenditureForFilm 0..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/ClaimingEnhancedExpenditureForFilm
cardinality	0..1
description	Is the claim for films expenditure?
id	[167]

validation rule:

error code: 9279	description: If 'yes' then [101] must be greater than zero
transactional message (en)	Box 167 can only be 'Yes' if Box 101 is greater than 0 (zero).
transactional message (cy)	Box 167 can only be 'Yes' if Box 101 is greater than 0 (zero).
error code: 9280	description: If Claiming enhanced expenditure for film is present the following should be true: [AP To Date] is on or after '2006-04-01'
transactional message (en)	Box 167 can only be 'Yes' if the period 'To' date is on or after the 01/04/2006.
transactional message (cy)	Box 167 can only be 'Yes' if the period 'To' date is on or after the 01/04/2006.

SMEclaimRandD 0..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/SMEclaimRandD
cardinality	0..1
description	Is the claim made by a small or medium-sized enterprise (SME) including a SME subcontractor to a large company?
id	[99]

validation rule:

error code: 9281	description: If 'yes' then there must be an entry greater than 0.00 in at least one of [101] and [102] and [103].
transactional message (en)	Box 99 can only be 'Yes' if at least one of the boxes 101, 102 or 103 is greater than 0 (zero).
transactional message (cy)	Box 99 can only be 'Yes' if at least one of the boxes 101, 102 or 103 is greater than 0 (zero).
error code: 9282	description: [99] should not be present if [100] equals 'yes'
transactional message (en)	Box 99 must not be 'Yes' if Box 100 is 'Yes'.
transactional message (cy)	Box 99 must not be 'Yes' if Box 100 is 'Yes'.

LargeCompanyClaimRandD 0..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/LargeCompanyClaimRandD
cardinality	0..1
description	Is the claim made by a large company?
id	[100]

validation rule:

error code: 9283	description: If [100] is 'yes' then there must be an entry greater than 0.00 in at least one of [101] and [103].
transactional message (en)	Box 100 can only be 'Yes' if at least one of the boxes 101 or 103 is greater than 0 (zero).
transactional message (cy)	Box 100 can only be 'Yes' if at least one of the boxes 101 or 103 is greater than 0 (zero).

error code: 9284	description: Large company claim rand d should not be present if [99] equals 'yes'
transactional message (en)	Box 100 must not be 'Yes' if Box 99 is 'Yes'.
transactional message (cy)	Box 100 must not be 'Yes' if Box 99 is 'Yes'.

element: RandDEnhancedExpenditure

XML

RandDEnhancedExpenditure 0..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/RandDEnhancedExpenditure
cardinality	0..1
description	R&D or films enhanced expenditure
id	[101]

validation rule:

error code: 9285	description: If R and D Enhanced expenditure is present the following should be true: [167] equals 'yes' and/or [99] equals 'yes' and/or [100] equals 'yes'
transactional message (en)	If Box 101 is completed then at least one of the boxes 167, 99 or 100 should be 'Yes'.
transactional message (cy)	If Box 101 is completed then at least one of the boxes 167, 99 or 100 should be 'Yes'.

element: VaccineResearch

XML

VaccineResearch 0..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/VaccineResearch
cardinality	0..1
description	Vaccines research expenditure
id	[103]

validation rule:

error code: 9286	description: If Vaccine research is present the following should be true: [99] equals 'yes' or [100] equals 'yes'
transactional message (en)	Box 103 can only be completed if Box 99 or Box 100 is 'Yes'.
transactional message (cy)	Box 103 can only be completed if Box 99 or Box 100 is 'Yes'.

element: SMEclaimAsLargeCompany

XML

SMEclaimAsLargeCompany 0..1
CTWholePoundStructure
Currency ?

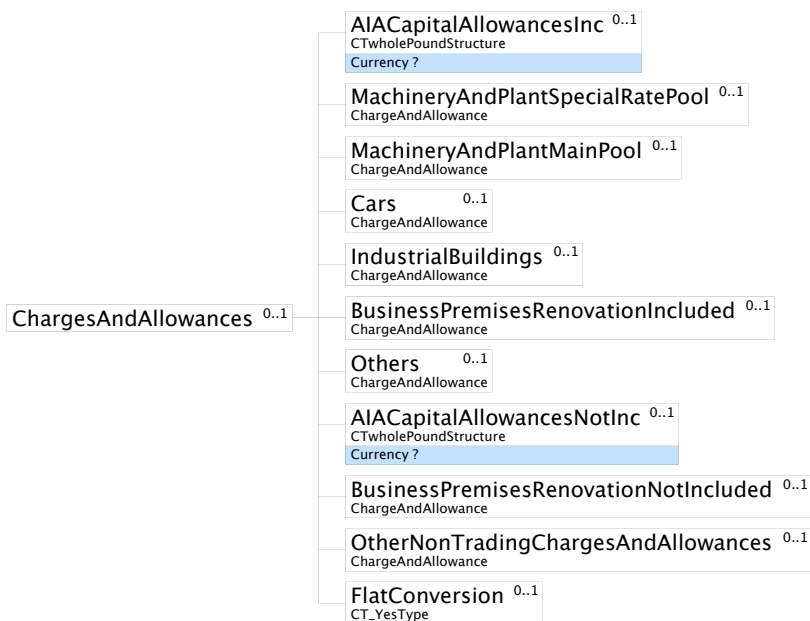
base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/SMEclaimAsLargeCompany
cardinality	0..1
description	R&D enhanced expenditure of a SME on work sub-contracted to it by a large company
id	[102]

validation rule:

error code: 9287	description: If SMEclaim as large company is present the following should be true: [99] equals 'yes'
transactional message (en)	Box 102 can only be completed if Boxes 99 is 'Yes'.
transactional message (cy)	Box 102 can only be completed if Boxes 99 is 'Yes'.

LandRemediationEnhancedExpenditure 0..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/LandRemediationEnhancedExpenditure
cardinality	0..1
description	Enter amount equal to 150% of actual expenditure
id	[104]



path	/IRenvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/ChargesAndAllowances
cardinality	0..1
description	Charges and allowances included in calculation of trading profits and losses
id	[105–117, 162–165, 172, 173]

validation rule:

error code: 9288	description: The sum of [172] and [173] must not exceed the apportioned AIA limit (see Appendix C)
transactional message (en)	The sum of Box 172 and Box 173 must not exceed the apportioned AIA limit.
transactional message (cy)	Ni ddylai swm Blwch 172 a Blwch 173 fod yn uwch na'r terfyn AIA a ddosrannwyd.

AIACapitalAllowancesInc 0..1
CTWholePoundStructure
Currency ?

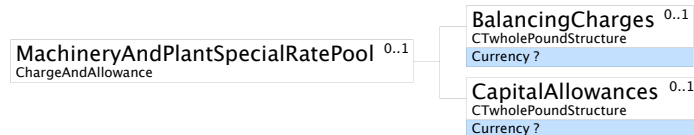
base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/ChargesAndAllowances/AIACapitalAllowancesInc
cardinality	0..1
description	Annual investment allowance
id	[172]

validation rule:

error code: 9289	description: If [172] is present the following should be true: [AP To Date] is on or after '2008-04-01'
transactional message (en)	Box 172 can only be completed if the period 'To' date is on or after 01/04/2008.
transactional message (cy)	Gellir ond cwblhau Blwch 172 os yw dyddiad 'I' y cyfnod ar neu ar ol 01/04/2008.

element: MachineryAndPlantSpecialRatePool

XML



base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/ChargesAndAllowances/MachineryAndPlantSpecialRatePool
cardinality	0..1
description	Machinery and plant – special rate pool
id	[105]

element: MachineryAndPlantMainPool

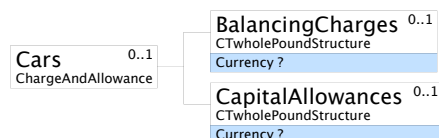
XML



base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/ChargesAndAllowances/MachineryAndPlantMainPool
cardinality	0..1
description	Machinery and plant – main pool
id	[107]

element: Cars

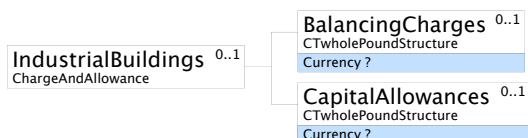
XML



base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/ChargesAndAllowances/Cars
cardinality	0..1
description	Cars
id	[109]

element: IndustrialBuildings

XML

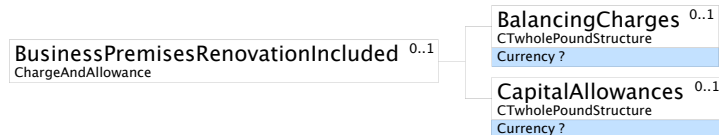


base	ChargeAndAllowance
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path	/IRenvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/ChargesAndAllowances/IndustrialBuildings
cardinality	0..1
description	Industrial buildings and structures
id	[111]

element: BusinessPremisesRenovationIncluded

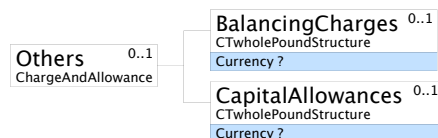
XML



base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/ChargesAndAllowances/BusinessPremisesRenovationIncluded
cardinality	0..1
description	Business premises renovation included in calculation
id	[162]

element: Others

XML



base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/ChargesAndAllowances/Others
cardinality	0..1
description	Other charges and allowances
id	[113]

element: AIACapitalAllowancesNotInc

XML



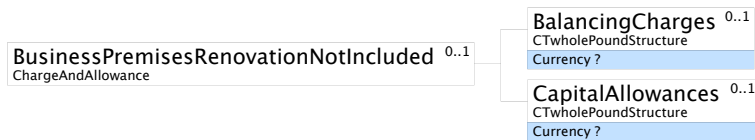
base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/ChargesAndAllowances/AIACapitalAllowancesNotInc
cardinality	0..1
description	Annual investment allowance not included in calculation
id	[173]

validation rule:

error code: 9290	description: If Annual investment allowance not inc in calc is present the following should be true: [AP To Date] is on or after '2008-04-01'
transactional message (en)	Box 173 can only be completed if the period 'To' date is on or after 01/04/2008.
transactional message (cy)	Gellir ond cwblhau Blwch 173 os yw dyddiad 'I' y cyfnod ar neu ar ol 01/04/2008.

element: BusinessPremisesRenovationNotIncluded

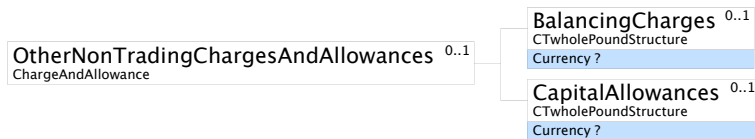
XML



base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/ChargesAndAllowances/BusinessPremisesRenovationNotIncluded
cardinality	0..1
description	Business premises renovation not included
id	[164]

element: OtherNonTradingChargesAndAllowances

XML



base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/ChargesAndAllowances/OtherNonTradingChargesAndAllowances
cardinality	0..1
description	Other non trading charges and allowances
id	[115]

element: FlatConversion

XML



base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/ChargesAndAllowances/FlatConversion
cardinality	0..1
description	Does box 115 include flat conversion allowances?
id	[117]

validation rule:

error code: 9291	description: [117] can only be 'yes' if there is an entry greater than zero in the capital allowance element of [115].
transactional message (en)	Box 117 can only be 'Yes' if Box 115 is greater than 0 (zero).
transactional message (cy)	Gall Blwch 117 ond bod yn 'Ie' os yw Blwch 115 yn fwy na 0 (sero).

element: MachineryAndPlantExpenditure

XML



base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/MachineryAndPlantExpenditure
cardinality	0..1
description	Machinery and plant on which first year allowance is claimed
id	[118]

ClaimingEnvironmentallyFriendly 0..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/ClaimingEnvironmentallyFriendly
cardinality	0..1
description	Claiming enhanced capital allowances for the environmentally friendly
id	[119]

validation rule:

error code: 9292	description: If Claiming environmentally friendly is present the following should be true: [AP To Date] is on or before '2008-03-31'
transactional message (en)	Box 119 can only be 'Yes' if the period 'To' date is on or before 31/03/2008.
transactional message (cy)	Box 119 can only be 'Yes' if the period 'To' date is on or before 31/03/2008.
error code: 9293	description: If Claiming environmentally friendly is present the following should be true: [118] exceeds 0
transactional message (en)	Box 119 can only be 'Yes' if Box 118 is greater than 0 (zero).
transactional message (cy)	Box 119 can only be 'Yes' if Box 118 is greater than 0 (zero).

DesignatedEnvironmentallyFriendlyMachineryAndPlant 0..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/DesignatedEnvironmentallyFriendlyMachineryAndPlant
cardinality	0..1
description	Designated environmentally friendly machinery and plant
id	[174]

validation rule:

error code: 9294	description: If [174] is present the following should be true: [AP To Date] is on or after '2008-04-01'
transactional message (en)	Box 174 can only be completed if the period 'To' date is on or after 01/04/2008.
transactional message (cy)	Gellir ond cwblhau Blwch 174 os yw dyddiad 'I' y cyfnod ar neu ar ol 01/04/2008.

MachineryAndPlantLongLife 0..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/MachineryAndPlantLongLife
cardinality	0..1
description	Machinery and plant on long-life assets and integral features
id	[120]

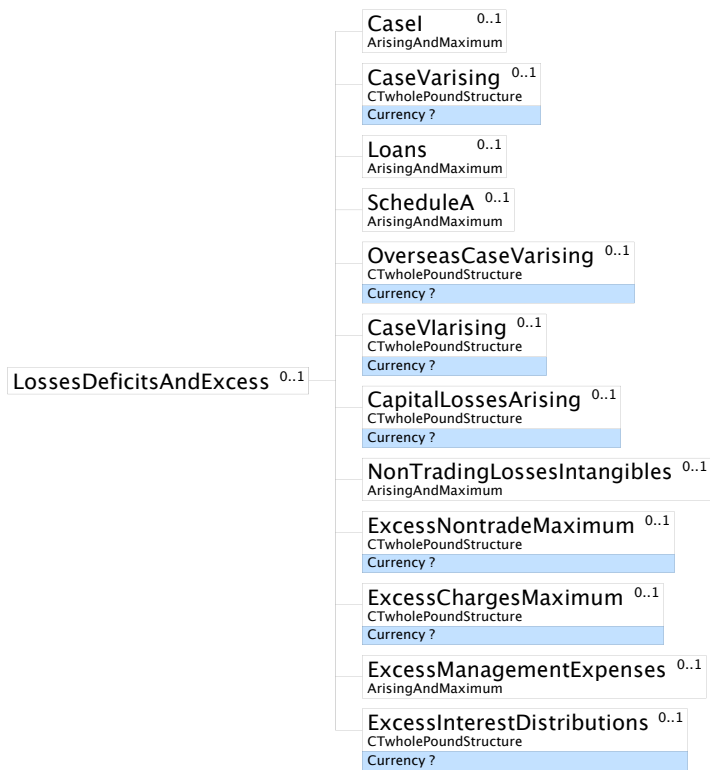
OtherMachineryAndPLant 0..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
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path	/IRenvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/OtherMachineryAndPLant
cardinality	0..1
description	Other machinery and plant
id	[121]

element: LossesDeficitsAndExcess

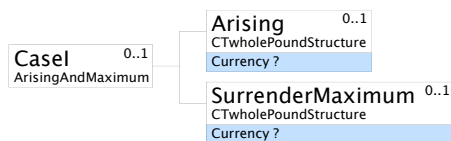
XML



path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess
cardinality	0..1
description	Losses, deficits and excess amounts
id	[122-138]

element: CaseI

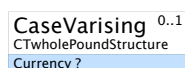
XML



base	ArisingAndMaximum
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/CaseI
cardinality	0..1
description	Trading losses, Case I
id	[122]

element: CaseVaring

XML

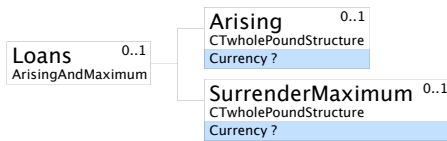


base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/CaseVaring

cardinality	0..1
description	Trading losses, Case V
id	[124]

element: Loans

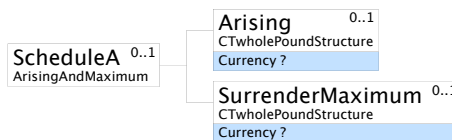
XML



base	ArisingAndMaximum
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/Loans
cardinality	0..1
description	Non-trade deficits on loan relationships
id	[125]

element: ScheduleA

XML



base	ArisingAndMaximum
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/ScheduleA
cardinality	0..1
description	Schedule A losses
id	[127]

element: OverseasCaseVarising

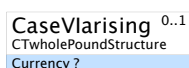
XML



base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/OverseasCaseVarising
cardinality	0..1
description	Overseas property business losses Case V
id	[129]

element: CaseVlarising

XML



base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/CaseVlarising
cardinality	0..1
description	Losses, Case VI
id	[130]

element: CapitalLossesArising

XML

CapitalLossesArising 0..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/CapitalLossesArising
cardinality	0..1
description	Capital losses
id	[131]

element: NonTradingLossesIntangibles

XML

NonTradingLossesIntangibles 0..1
ArisingAndMaximum

Arising 0..1
CTWholePoundStructure
Currency ?

SurrenderMaximum 0..1
CTWholePoundStructure
Currency ?

base	ArisingAndMaximum
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/NonTradingLossesIntangibles
cardinality	0..1
description	Non-trading losses intangibles
id	[132]

element: ExcessNontradeMaximum

XML

ExcessNontradeMaximum 0..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/ExcessNontradeMaximum
cardinality	0..1
description	Excess non-trade capital allowances
id	[134]

element: ExcessChargesMaximum

XML

ExcessChargesMaximum 0..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/ExcessChargesMaximum
cardinality	0..1
description	Excess charges
id	[135]

element: ExcessManagementExpenses

XML

ExcessManagementExpenses 0..1
ArisingAndMaximum

Arising 0..1
CTWholePoundStructure
Currency ?

SurrenderMaximum 0..1
CTWholePoundStructure
Currency ?

base	ArisingAndMaximum
------	-------------------

path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/ExcessManagementExpenses
cardinality	0..1
description	Excess management expenses
id	[136,137]

element: ExcessInterestDistributions

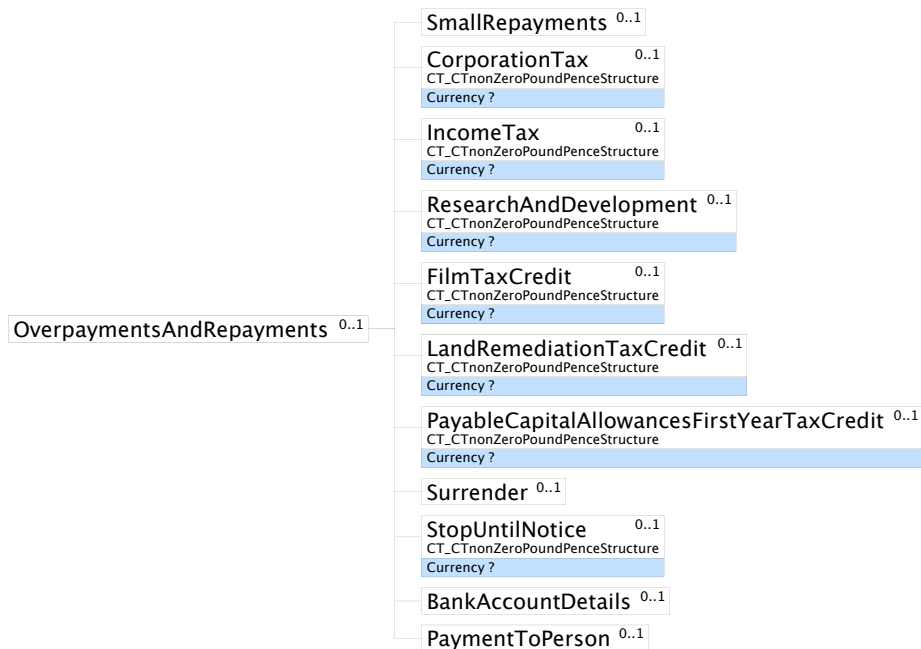
XML



base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/ExcessInterestDistributions
cardinality	0..1
description	Excess interest distributions
id	[138]

element: OverpaymentsAndRepayments

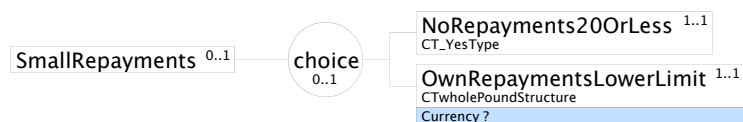
XML



path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments
cardinality	0..1
description	Overpayments and repayments
id	[139-153, 168, 175]

element: SmallRepayments

XML



path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/SmallRepayments
cardinality	0..1
description	Small repayments
id	[139,140]

choice:

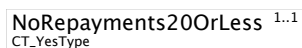
XML



path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/SmallRepayments
cardinality	0..1

element: **NoRepayments20OrLess**

XML



base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/SmallRepayments/NoRepayments20OrLess
cardinality	1..1
description	Do you want us to retain repayments of 20.00 GBP or less?
id	[139]

element: **OwnRepaymentsLowerLimit**

XML



base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/SmallRepayments/OwnRepaymentsLowerLimit
cardinality	1..1
description	What is the smallest sum you wish to be repaid?
id	[140]

element: **CorporationTax**

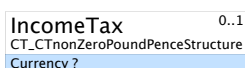
XML



base	CT_CTnonZeroPoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/CorporationTax
cardinality	0..1
description	Repayment of corporation tax
id	[141]

element: **IncomeTax**

XML



base	CT_CTnonZeroPoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/IncomeTax
cardinality	0..1
description	Repayment of income tax
id	[142]

validation rule:

error code: 9296	description: Income tax is valid if and only if it equals [85]
transactional message (en)	Box 142 must equal Box 85.
transactional message (cy)	Box 142 must equal Box 85.

element: ResearchAndDevelopment**XML**

ResearchAndDevelopment 0..1
CT_CTnonZeroPoundPenceStructure
Currency ?

base	CT_CTnonZeroPoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/ResearchAndDevelopment
cardinality	0..1
description	Payable Research and Development tax credit
id	[143]

element: FilmTaxCredit**XML**

FilmTaxCredit 0..1
CT_CTnonZeroPoundPenceStructure
Currency ?

base	CT_CTnonZeroPoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/FilmTaxCredit
cardinality	0..1
description	Payable film tax credit
id	[168]

validation rule:

error code: 9299	description: If Film tax credit is present the following should be true: [167] equals 'yes'
transactional message (en)	Box 167 must be 'Yes' as there is an entry in Box 168.
transactional message (cy)	Box 167 must be 'Yes' as there is an entry in Box 168.
error code: 9300	description: [168] is valid if and only if this does not exceed [89]
transactional message (en)	Box 168 must not exceed Box 89
transactional message (cy)	Rhaid i Flwch 168 beidio â bod yn fwy na Blwch 89

element: LandRemediationTaxCredit**XML**

LandRemediationTaxCredit 0..1
CT_CTnonZeroPoundPenceStructure
Currency ?

base	CT_CTnonZeroPoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/LandRemediationTaxCredit
cardinality	0..1
description	Payable land remediation or life assurance company tax credit
id	[144]

validation rule:

error code: 9301	description: Land remediation tax credit is valid if and only if it equals [90]
transactional message (en)	Box 144 must equal Box 90.
transactional message (cy)	Box 144 must equal Box 90.

element: PayableCapitalAllowancesFirstYearTaxCredit

XML

PayableCapitalAllowancesFirstYearTaxCredit 0..1
CT_CTnonZeroPoundPenceStructure
Currency ?

base	CT_CTnonZeroPoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/PayableCapitalAllowancesFirstYearTaxCredit
cardinality	0..1
description	Payable capital allowances first-year tax credit
id	[175]

validation rule:

error code: 9302	description: Payable capital allowances first year tax credit is valid if and only if it equals [171]
transactional message (en)	Box 175 must equal Box 171.
transactional message (cy)	Box 175 must equal Box 171.

element: Surrender

XML

Surrender 0..1

- Amount 1..1
CT_CTnonZeroPoundPenceStructure
Currency ?
- JointNotice 1..1

path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/Surrender
cardinality	0..1
description	Surrender
id	[145-147]

element: Amount

XML

Amount 1..1
CT_CTnonZeroPoundPenceStructure
Currency ?

base	CT_CTnonZeroPoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/Surrender/Amount
cardinality	1..1
description	Amount to be surrendered under S102 FA 1989
id	[145]

element: JointNotice

XML

JointNotice 1..1

- choice 1..1
 - Attached 1..1
CT_YesType
 - WillFollow 1..1
CT_YesType

path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/Surrender/JointNotice
cardinality	1..1
description	Status of the Joint Notice
id	[146,147]

choice:

XML

choice 1..1

- Attached 1..1
CT_YesType
- WillFollow 1..1
CT_YesType

path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/Surrender/JointNotice
cardinality	1..1

element: **Attached**

XML

Attached 1..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/Surrender/JointNotice/Attached
cardinality	1..1
description	Joint notice is attached
example	yes
id	[146]

validation rule:

error code: 9303	description: If Attached is present the following should be true: [Attachment]
transactional message (en)	You must attach the 'Joint Notice' as Box 146 is 'Yes'.
transactional message (cy)	You must attach the 'Joint Notice' as Box 146 is 'Yes'.

element: **WillFollow**

XML

WillFollow 1..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/Surrender/JointNotice/WillFollow
cardinality	1..1
description	Joint notice will follow
example	yes
id	[147]

element: **StopUntilNotice**

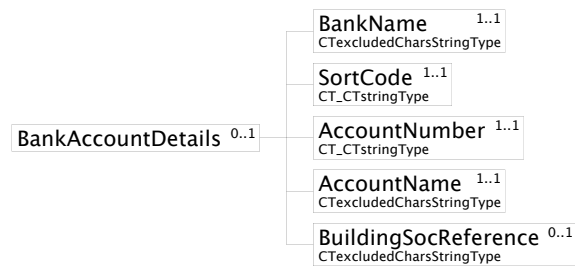
XML

StopUntilNotice 0..1
CT_CTnonZeroPoundPenceStructure
Currency ?

base	CT_CTnonZeroPoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/StopUntilNotice
cardinality	0..1
description	Please stop repayment of the following amount until I send you the Notice
id	[148]

validation rule:

error code: 9304	description: Stop until notice is valid if and only if it does not exceed [145]
transactional message (en)	Box 148 must not be greater than Box 145.
transactional message (cy)	Box 148 must not be greater than Box 145.



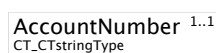
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/BankAccountDetails
cardinality	0..1
description	Bank details for person to whom repayment is to be made
id	[149-153]



base	CTexcludedCharsStringType
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/BankAccountDetails/BankName
cardinality	1..1
description	Name of bank or building society
example	Natwest
minLength	2
maxLength	56
id	[149]



base	CT_CTstringType
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/BankAccountDetails/SortCode
cardinality	1..1
description	Branch sort code
example	859437
minLength	6
maxLength	6
pattern	[0-9]{6}
id	[150]



base	CT_CTstringType
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/BankAccountDetails/AccountNumber
cardinality	1..1

description	Account number
example	98867456
minLength	8
maxLength	8
pattern	[0-9]{8}
id	[151]

element: AccountName

XML

AccountName 1..1
CTexcludedCharsStringType

base	CTexcludedCharsStringType
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/BankAccountDetails/Account Name
cardinality	1..1
description	Name of account
example	Current
minLength	2
maxLength	28
id	[152]

element: BuildingSocReference

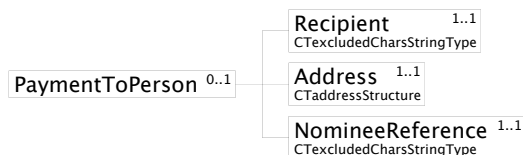
XML

BuildingSocReference 0..1
CTexcludedCharsStringType

base	CTexcludedCharsStringType
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/BankAccountDetails/Building SocReference
cardinality	0..1
description	Building society reference
example	r495863
minLength	2
maxLength	18
id	[153]

element: PaymentToPerson

XML



path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/PaymentToPerson
cardinality	0..1
description	Payment to person
id	[156-158]

element: Recipient

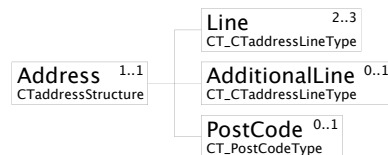
XML

Recipient 1..1
CTexcludedCharsStringType

base	CTexcludedCharsStringType
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/PaymentToPerson/Recipient
cardinality	1..1
description	Person authorised to receive payment
example	Peter Day
minLength	2
maxLength	56
id	[156]

element: Address

XML



base	CTAddressStructure
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/PaymentToPerson/Address
cardinality	1..1
description	Address of person
id	[157]

element: NomineeReference

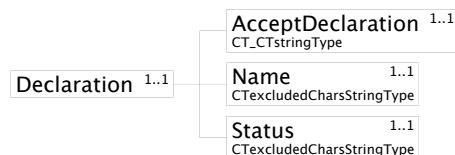
XML



base	CTexcludedCharsStringType
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/PaymentToPerson/NomineeReference
cardinality	1..1
description	Nominee reference
example	Tree
maxLength	20
id	[158]

element: Declaration

XML



path	/IRenvelope/CompanyTaxReturn/Declaration
cardinality	1..1
description	Declaration
id	[Declaration]

element: AcceptDeclaration

XML



base	CT_CTstringType
path	/IRenvelope/CompanyTaxReturn/Declaration/AcceptDeclaration
cardinality	1..1
description	The information I have given on this form and the accompanying Supplementary pages is correct and complete to the best of my knowledge and belief.
example	yes
id	[Declaration – Accept Declaration]

enumerated values:

yes	The information I have given on this form and the accompanying Supplementary pages is correct and complete to the best of my knowledge and belief.
-----	--

element: Name

XML

Name 1..1
CTexcludedCharsStringType

base	CTexcludedCharsStringType
path	/IRenvelope/CompanyTaxReturn/Declaration/Name
cardinality	1..1
description	Name of signatory
example	Philip Allen
minLength	2
maxLength	56
id	[Declaration – Name]

element: Status

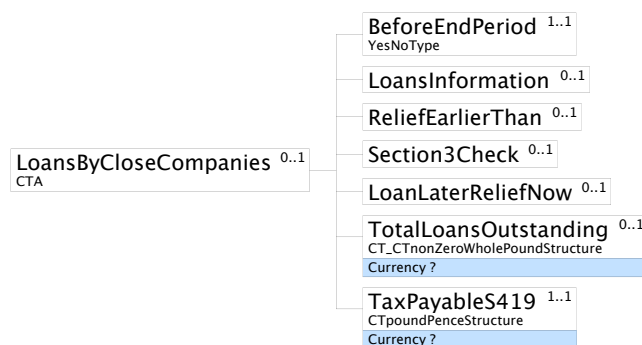
XML

Status 1..1
CTexcludedCharsStringType

base	CTexcludedCharsStringType
path	/IRenvelope/CompanyTaxReturn/Declaration/Status
cardinality	1..1
description	Status of the signatory
example	Chairman
minLength	2
maxLength	56
id	[Declaration – Status]

element: LoansByCloseCompanies

XML



base	CTA
path	/IRenvelope/CompanyTaxReturn/LoansByCloseCompanies
cardinality	0..1

description	Loans to participators by close companies.
id	[CT600A]

validation rule:

error code: 9305	description: If [CT600A] is present the following should be true: [CT600A attached] equals 'yes'
transactional message (en)	A CT600A is present so 'CT600A (Loans to Participators by Close Companies)' must be 'Yes'.
transactional message (cy)	Mae CT600A yn bresennol felly mae'n rhaid i 'CT600A (Benthyciadau i Gyfranogwyr gan Gwmnïau Cau)' fod yn 'Ie'.

element: ControlledForeignCompanies

XML



base	CTB
path	/IRenvelope/CompanyTaxReturn/ControlledForeignCompanies
cardinality	0..1
description	Controlled foreign companies
id	[CT600B]

validation rule:

error code: 9306	description: If Controlled foreign companies is present the following should be true: [CT600B attached] equals 'yes'
transactional message (en)	A CT600B is present so 'CT600B (Controlled Foreign Companies)' must be 'Yes'.
transactional message (cy)	A CT600B is present so 'CT600B (Controlled Foreign Companies)' must be 'Yes'.

element: GroupAndConsortium

XML



base	CTC
path	/IRenvelope/CompanyTaxReturn/GroupAndConsortium
cardinality	0..1
description	Group and Consortium
id	[CT600C]

validation rule:

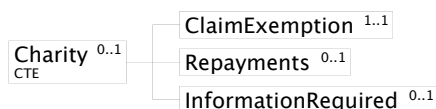
error code: 9307	description: If Group and consortium is present the following should be true: [CT600C attached] equals 'yes'
transactional message (en)	A CT600C is present so 'CT600C (Group and Consortium)' must be 'Yes'.
transactional message (cy)	A CT600C is present so 'CT600C (Group and Consortium)' must be 'Yes'.



base	CTD
path	/IRenvelope/CompanyTaxReturn/Insurance
cardinality	0..1
description	Insurance
id	[CT600D]

validation rule:

error code: 9308	description: If Insurance is present the following should be true: [CT600D attached] equals 'yes'
transactional message (en)	A CT600D is present so 'CT600D (Insurance)' must be 'Yes'.
transactional message (cy)	A CT600D is present so 'CT600D (Insurance)' must be 'Yes'.



base	CTE
path	/IRenvelope/CompanyTaxReturn/Charity
cardinality	0..1
description	Charities and Community Amateur Sports Clubs
id	[CT600E]

validation rule:

error code: 9309	description: If Charity is present the following should be true: [CT600E attached] equals 'yes'
transactional message (en)	A CT600E is present so 'CT600E (Charities and Community Amateur Sports Clubs)' must be 'Yes'.
transactional message (cy)	Mae CT600E yn bresennol felly mae'n rhaid i 'CT600E (Elusennau a Chlybiau Chwaraeon Amatur Cymunedol)' fod yn 'Ie'.



base	CTF
path	/IRenvelope/CompanyTaxReturn/TonnageTax
cardinality	0..1
description	Tonnage tax
id	[CT600F]

validation rule:

error code: 9310	description: If Tonnage tax is present the following should be true: [CT600F attached] equals 'yes'
transactional message (en)	A CT600F is present so 'CT600F (Tonnage tax)' must be 'Yes'.
transactional message (cy)	A CT600F is present so 'CT600F (Tonnage tax)' must be 'Yes'.



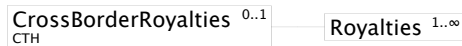
base	CTG
path	/IRenvelope/CompanyTaxReturn/CorporateVenturingScheme
cardinality	0..1
description	Corporate Venturing Scheme
id	[CT600G]

validation rule:

error code: 9311	description: If Corporate venturing scheme is present the following should be true: [CT600G attached] equals 'yes'
transactional message (en)	A CT600G is present so 'CT600G (Corporate Venturing Scheme)' must be 'Yes'.
transactional message (cy)	A CT600G is present so 'CT600G (Corporate Venturing Scheme)' must be 'Yes'.

element: CrossBorderRoyalties

XML



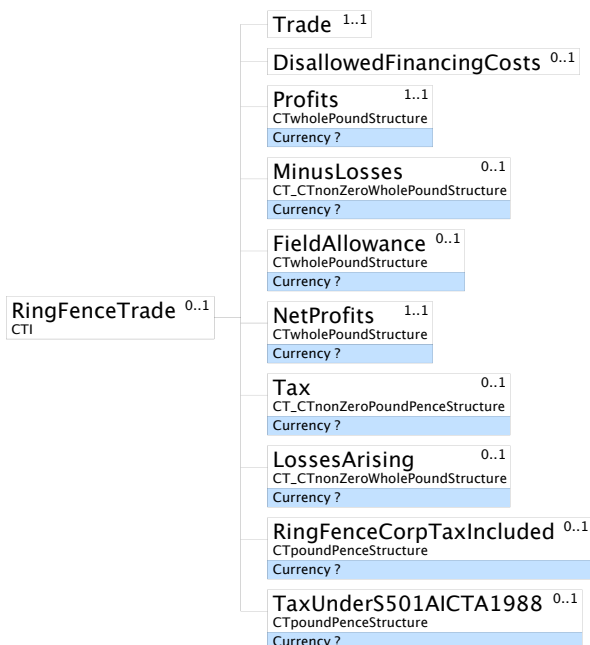
base	CTH
path	/IRenvelope/CompanyTaxReturn/CrossBorderRoyalties
cardinality	0..1
description	Cross-border royalties
id	[CT600H]

validation rule:

error code: 9312	description: If Cross border royalties is present the following should be true: [CT600H attached] equals 'yes'
transactional message (en)	A CT600H is present so 'CT600H (Cross-border royalties)' must be 'Yes'.
transactional message (cy)	A CT600H is present so 'CT600H (Cross-border royalties)' must be 'Yes'.

element: RingFenceTrade

XML



base	CTI
path	/IRenvelope/CompanyTaxReturn/RingFenceTrade
cardinality	0..1
description	Supplementary charge in respect of ring fence trade
id	[CT600I]

validation rule:

error code: 9313	description: If Ring fence trade is present the following should be true: [CT600I attached] equals 'yes'
transactional message (en)	A CT600I is present so 'CT600I (Supplementary charge in respect of ring fence trade)' must be 'Yes'.
transactional message (cy)	A CT600I is present so 'CT600I (Supplementary charge in respect of ring fence trade)' must be 'Yes'.

element: TaxAvoidanceSchemes**XML**

TaxAvoidanceSchemes ^{0..1}
CTJ — AvoidanceSchemes ^{1..10}

base	CTJ
path	/IRenvelope/CompanyTaxReturn/TaxAvoidanceSchemes
cardinality	0..1
description	Disclosure of tax avoidance schemes
id	[CT600J]

validation rule:

error code: 9314	description: If Tax avoidance schemes is present the following should be true: [CT600J attached] equals 'yes'
transactional message (en)	A CT600J is present so 'CT600J (Disclosure of tax avoidance schemes)' must be 'Yes'.
transactional message (cy)	Mae CT600J yn bresennol felly mae'n rhaid i 'CT600J (Datgelu cynlluniau arbed treth)' fod yn 'Ie'.

element: WelshReturn**XML**

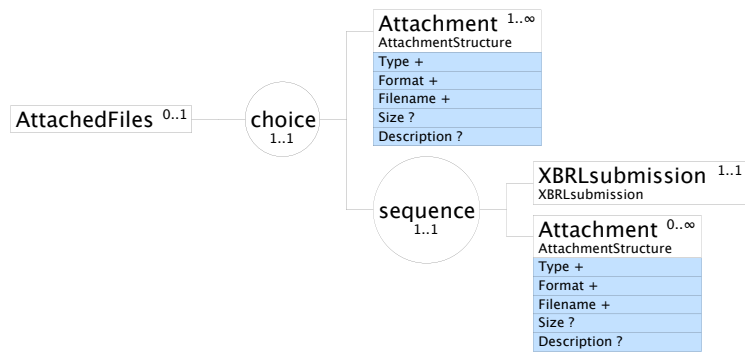
WelshReturn ^{0..1}
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/WelshReturn
cardinality	0..1
description	To indicate that the form was completed in Welsh
id	[Welsh return]

element: JointAccounts**XML**

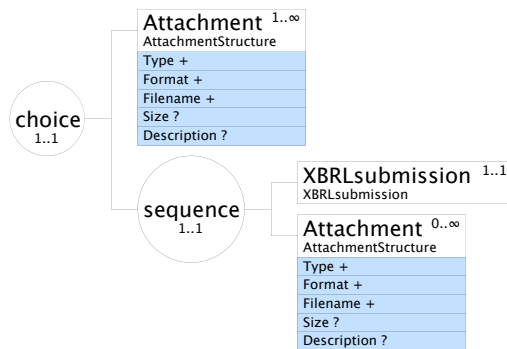
JointAccounts ^{0..1}
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/JointAccounts
cardinality	0..1
description	To indicate joint filing of accounts with Companies House
id	[Joint accounts]

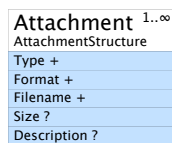


path	/IRenvelope/CompanyTaxReturn/AttachedFiles
cardinality	0..1
description	Files submitted with the CT600 return, e.g. Accounts, Covering Letter
id	[Attached files]

choice:

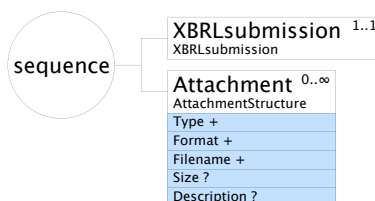


path	/IRenvelope/CompanyTaxReturn/AttachedFiles
cardinality	1..1

element: **Attachment**

base	AttachmentStructure
path	/IRenvelope/CompanyTaxReturn/AttachedFiles/Attachment
cardinality	1..∞
description	Attached File, base 64 encoded
id	[Attachment]

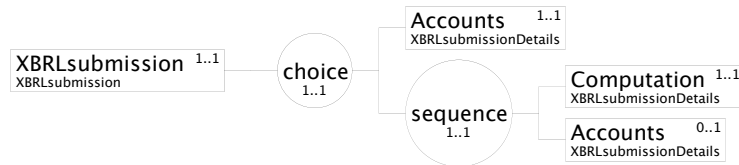
sequence:



path	/IRenvelope/CompanyTaxReturn/AttachedFiles
cardinality	1..1

element: XBRLsubmission

XML



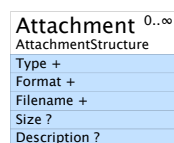
base	XBRLsubmission
path	/IRenvelope/CompanyTaxReturn/AttachedFiles/XBRLsubmission
cardinality	1..1
description	Files submitted with the CT600 return in XBRL format.
id	[XBRL Submission]

validation rule:

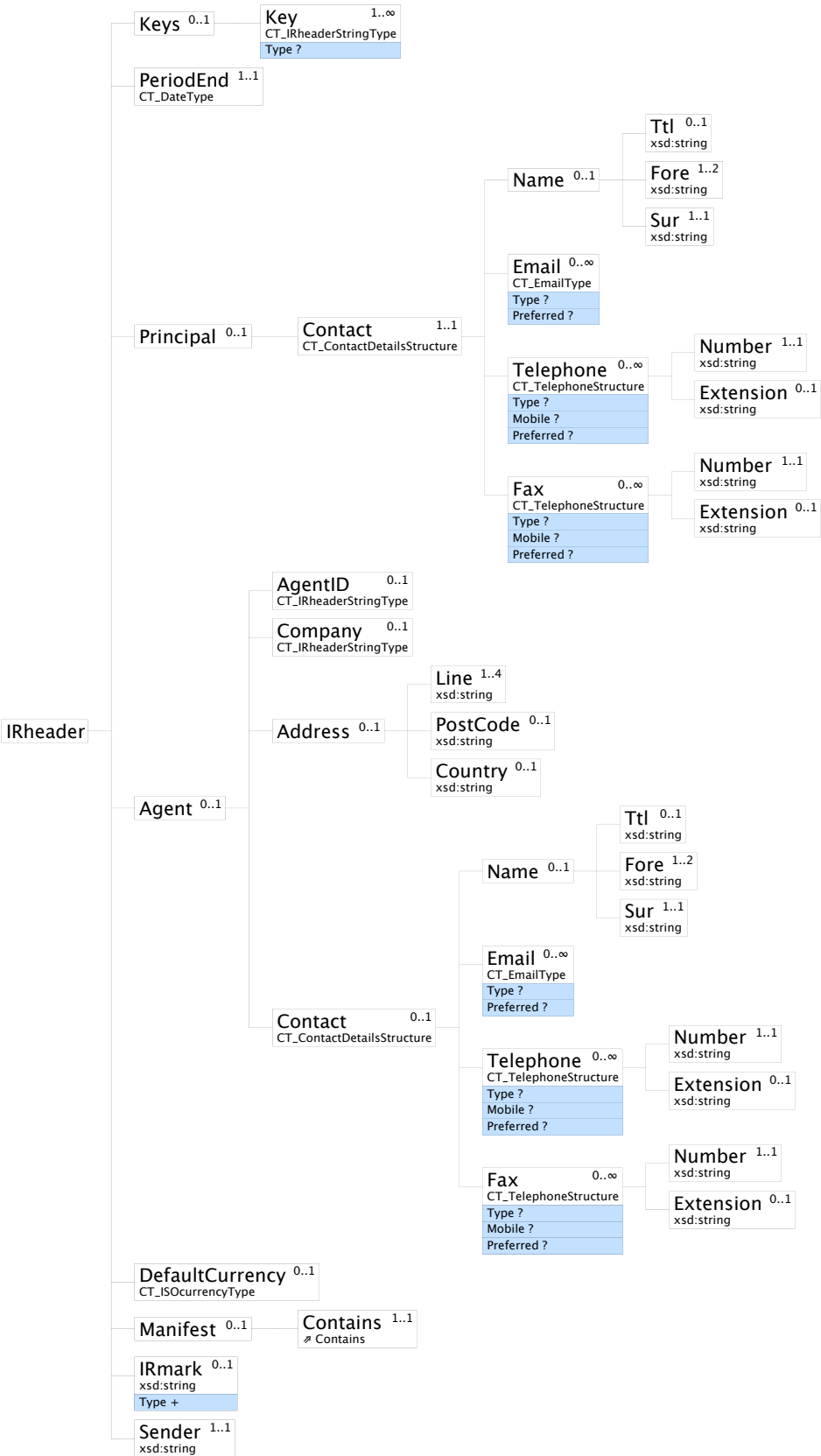
error code: 9315	description: If [AP To Date] is on or after '2010-04-01' and date of submission (based on GatewayTimestamp) is on or after '2011-04-01T00:00' and [No accounts reason] is absent then the Accounts child element must be present.
transactional message (en)	If the period 'To' date is on or after 01/04/2010 and the date of submission is on or after 01/04/2011, the Accounts must be submitted in InlineXBRL format.
transactional message (cy)	Os yw dyddiad 'I' y cyfnod ar neu ar ol 01/04/2010 a'r dyddiad cyflwyno ar neu ar ol 01/04/2011, rhaid cyflwyno'r Cyfrifon yn y fformat InlineXBRL.
error code: 9316	description: If [AP To Date] is on or after '2010-04-01' and date of submission (based on GatewayTimestamp) is on or after '2011-04-01T00:00' and [No computations reason] is absent then the Computation child element must be present.
transactional message (en)	If the period 'To' date is on or after 01/04/2010 and the date of submission is on or after 01/04/2011, the Accounts must be submitted in InlineXBRL format.
transactional message (cy)	Os yw dyddiad 'I' y cyfnod ar neu ar ol 01/04/2010 a'r dyddiad cyflwyno ar neu ar ol 01/04/2011, rhaid cyflwyno'r Cyfrifon yn y fformat InlineXBRL.

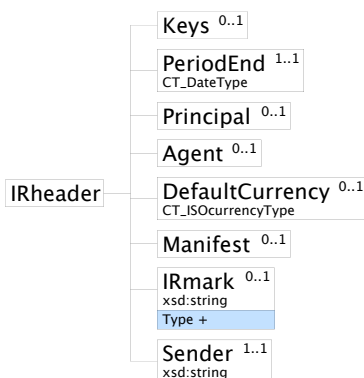
element: Attachment

XML



base	AttachmentStructure
path	/IRenvelope/CompanyTaxReturn/AttachedFiles/Attachment
cardinality	0..∞
description	Attached File, base 64 encoded
id	[Attachment]





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

validation rule:

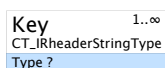
error code: 5004	description: At least one key must exist
transactional message (en)	At least one key must exist in the IRHeader

element: Keys



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]

element: Key



base	CT_IRheaderStringType
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.

attribute: Type

base	CT_IRheaderStringType
path	/IRheader/Keys/Key/@Type
cardinality	0..1
example	TaxOfficeReference
id	[Type]

element: PeriodEnd

XML

PeriodEnd 1..1
CT_DateType

base	CT_DateType
path	/IRheader/PeriodEnd
cardinality	1..1
example	2008-01-01

element: Principal

XML

Principal 0..1 — Contact 1..1
CT_ContactDetailsStructure

path	/IRheader/Principal
cardinality	0..1

element: Contact

XML

Contact 1..1
CT_ContactDetailsStructure

- Name 0..1
- Email 0..∞
CT_EmailType
Type ?
Preferred ?
- Telephone 0..∞
CT_TelephoneStructure
Type ?
Mobile ?
Preferred ?
- Fax 0..∞
CT_TelephoneStructure
Type ?
Mobile ?
Preferred ?

base	CT_ContactDetailsStructure
path	/IRheader/Principal/Contact
cardinality	1..1

element: Agent

XML

Agent 0..1

- AgentID 0..1
CT_IRheaderStringType
- Company 0..1
CT_IRheaderStringType
- Address 0..1
- Contact 0..1
CT_ContactDetailsStructure

path	/IRheader/Agent
cardinality	0..1

element: AgentID

XML

AgentID 0..1
CT_IRheaderStringType

base	CT_IRheaderStringType
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
CT_IRheaderStringType

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

element: **Address**

XML

Address 0..1

- Line 1..4
xsd:string
- PostCode 0..1
xsd:string
- Country 0..1
xsd:string

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

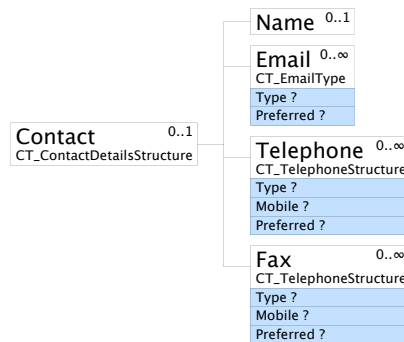
XML

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	CT_ContactDetailsStructure
path	/IRheader/Agent/Contact
cardinality	0..1

element: DefaultCurrency

XML

DefaultCurrency 0..1
CT_ISOcurrencyType

base	CT_ISOcurrencyType
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
Contains

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

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

element: **Contains**

XML

Contains 1..1
✗ Contains

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

element: **IRmark**

XML

IRmark 0..1
xsd:string
Type +

base	xsd:string
path	/IRheader/IRmark
cardinality	0..1
example	RPfWtxHeCZRcwfitnIJmK9xc4OQ=

attribute: **Type**

XML

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

enumerated values:

SAonly	SAonly
generic	generic

element: **Sender**

XML

Sender 1..1
xsd:string

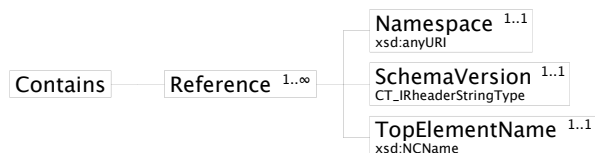
base	xsd:string
path	/IRheader/Sender
cardinality	1..1
example	Individual

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

Contains

XML



element: Contains

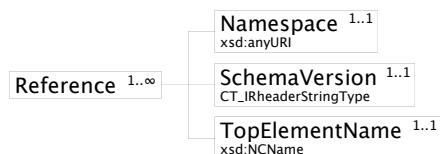
XML



path	/Contains
------	-----------

element: Reference

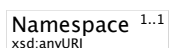
XML



path	/Contains/Reference
cardinality	1..∞
id	[Reference]

element: Namespace

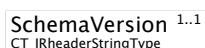
XML



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

element: SchemaVersion

XML



base	CT_IRheaderStringType
path	/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	/Contains/Reference/TopElementName
cardinality	1..1

example	A
id	[TopElementName]

AttachmentStructure

XML

type: AttachmentStructure

XML

AttachmentStructure	
xsd:base64Binary	
Type +	
Format +	
Filename +	
Size ?	
Description ?	

base	xsd:base64Binary
path	[AttachmentStructure]
description	Attached File, base 64 encoded
example	AAAA

attribute: Type

XML

base	CT_CTstringType
path	[AttachmentStructure]/@Type
cardinality	1..1
description	Type of attachment
example	accounts

enumerated values:

other	Other type of attachment
amendment other	Amendment other
computations	Computations and schedules as required
accounts	Required company accounts

attribute: Format

XML

base	CT_CTstringType
path	[AttachmentStructure]/@Format
cardinality	1..1
description	Format of the file attached
example	pdf

enumerated values:

pdf	Portable Document Format
-----	--------------------------

attribute: Filename

XML

base	CTfilenameType
path	[AttachmentStructure]/@Filename
cardinality	1..1
example	accounts.pdf

attribute: Size

XML

base	xsd:integer
path	[AttachmentStructure]/@Size
cardinality	0..1
description	Size of attached file in bytes

example	345678
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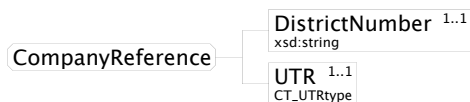
attribute: **Description**

XML

base	CTexcludedCharsStringType
path	[AttachmentStructure]/@Description
cardinality	0..1
description	Description of the attached file
example	2001-2002 accounts - full

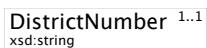
CompanyReference XML

type: CompanyReference XML



path	[CompanyReference]
------	--------------------

element: DistrictNumber XML



base	xsd:string
path	[CompanyReference]/DistrictNumber
cardinality	1..1
description	This must be the number of the Tax Office responsible for that employer scheme
example	127
length	3
pattern	[0-9]{3}

element: UTR XML



base	CT_UTRtype
path	[CompanyReference]/UTR
cardinality	1..1
example	8939587698

PeriodType XML

type: PeriodType XML



path	[PeriodType]
------	--------------

element: From XML



base	xsd:date
path	[PeriodType]/From
cardinality	1..1
description	Date of the beginning of the period
example	2000-01-01
comments	Standard Date Validation
comments	Date must be shown as YYYY-MM-DD

element: To XML



base	xsd:date
path	[PeriodType]/To
cardinality	1..1
description	Date of the end of the period
example	2000-12-31
comments	Standard Date Validation
comments	Date must be shown as YYYY-MM-DD

IRnonNegativeWholeUnitsMonetaryStructure

XML

type: IRnonNegativeWholeUnitsMonetaryStructure

XML

IRnonNegativeWholeUnitsMonetaryStructure
CT_IRnonNegativeWholeUnitsMonetaryType
Currency ?

base	CT_IRnonNegativeWholeUnitsMonetaryType
path	[IRnonNegativeWholeUnitsMonetaryStructure]
example	88.00

attribute: Currency

XML

base	CT_ISOcurrencyType
path	[IRnonNegativeWholeUnitsMonetaryStructure]/@Currency
cardinality	0..1
description	Currency symbol such as GBP or EUR
example	GBP

CTwholePoundStructure

IRnonNegativeWholeUnitsMonetaryStructure

Currency ?

base	IRnonNegativeWholeUnitsMonetaryStructure
path	[CTwholePoundStructure]
example	12.00
maxInclusive	99999999999.00

CTpoundPenceStructure

CT_IRnonNegativeMonetaryStructure

Currency ?

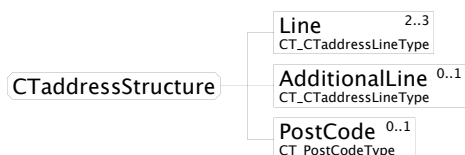
base	CT_IRnonNegativeMonetaryStructure
path	[CTpoundPenceStructure]
maxInclusive	99999999999.99

CTAddressStructure

XML

type: CTAddressStructure

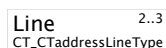
XML



path	[CTAddressStructure]
------	----------------------

element: Line

XML



base	CT_CTAddressLineType
path	[CTAddressStructure]/Line
cardinality	2..3
example	First Ever Osney Meads House
maxLength	28
pattern	[^!£\$%^*\+€=_\{\}\[\];:@~#?<> \\]*

element: AdditionalLine

XML



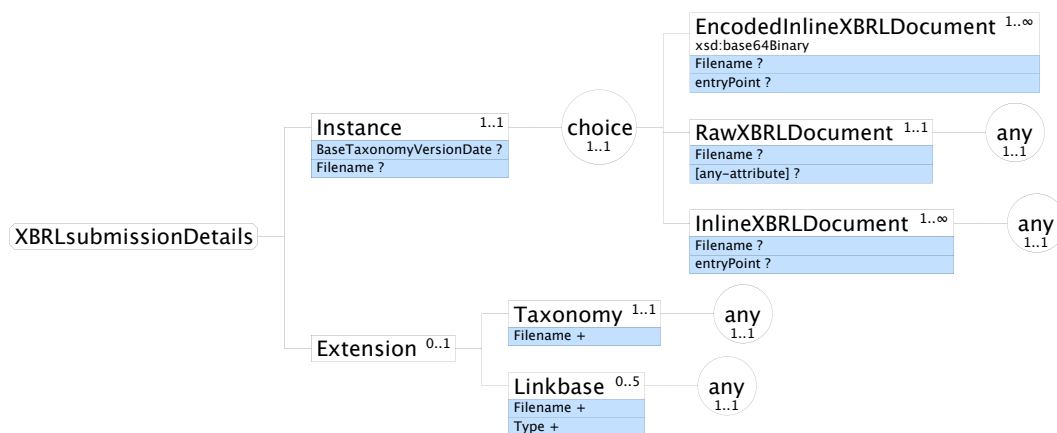
base	CT_CTAddressLineType
path	[CTAddressStructure]/AdditionalLine
cardinality	0..1
example	Osney Mead Park
maxLength	18
pattern	[^!£\$%^*\+€=_\{\}\[\];:@~#?<> \\]*

element: PostCode

XML



base	CT_PostCodeType
path	[CTAddressStructure]/PostCode
cardinality	0..1
example	OX2 0DP
maxLength	8



type: XBRLsubmissionDetails

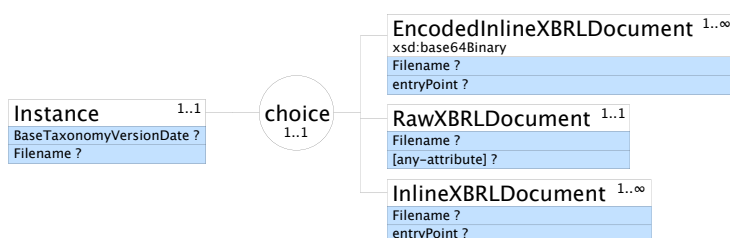
XML



path	[XBRLsubmissionDetails]
description	Standard structure for submitting XBRL attachments

element: Instance

XML



path	[XBRLsubmissionDetails]/Instance
cardinality	1..1
description	Container element for the XBRL instance document
id	[Instance]

validation rule:

error code: 9900	description: If multiple repetitions of EncodedInlineXBRLDocument are submitted, exactly one should have an EntryPoint attribute.
transactional message (en)	You have tried to submit multi page accounts or computations but have not identified the main or primary page with an Entry Point attribute.
error code: 9901	description: If multiple repetitions of InlineXBRLDocument are submitted, exactly one should have an EntryPoint attribute.
transactional message (en)	You have tried to submit multi page accounts or computations but have not identified the main or primary page with an Entry Point attribute.

attribute: BaseTaxonomyVersionDate

XML

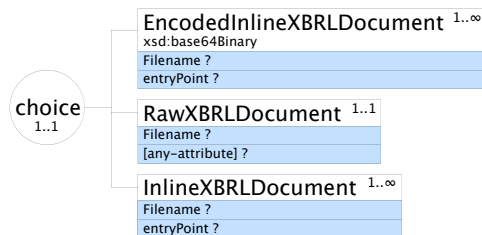
base	CT_DateType
path	[XBRLsubmissionDetails]/Instance/@BaseTaxonomyVersionDate
cardinality	0..1
description	Taxonomy version date of the base taxonomy
example	2005-04-01
pattern	\d{4}-\d{2}-\d{2}

id	[BASETAXONOMYVERSIONDATE]
----	---------------------------

attribute: Filename XML

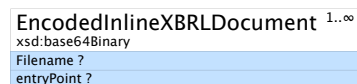
base	CTfilenameType
path	[XBRLsubmissionDetails]/Instance/@Filename
cardinality	0..1
description	Filename of the instance. Use of this attribute is deprecated.
id	[Instance Filename]

choice: XML



path	[XBRLsubmissionDetails]/Instance
cardinality	1..1

element: EncodedInlineXBRLDocument XML



base	xsd:base64Binary
path	[XBRLsubmissionDetails]/Instance/EncodedInlineXBRLDocument
cardinality	1..∞
example	AAAA
id	[Base 64 encoded XBRL document]

validation rule:

error code: 9970	description: If multiple repetitions of [Base 64 encoded XBRL document] are submitted, each must have a Filename attribute.
transactional message (en)	You have tried to submit multi page accounts or computations but have not provided file name attributes for each of the pages
transactional message (cy)	You have tried to submit multi page accounts or computations but have not provided file name attributes for each of the pages

attribute: Filename XML

base	CTfilenameType
path	[XBRLsubmissionDetails]/Instance/EncodedInlineXBRLDocument/@Filename
cardinality	0..1
description	Filename of the encoded iXBRL document
id	[ENCODEDIXBRLFILENAME]

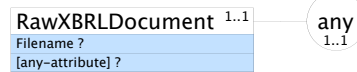
attribute: entryPoint XML

base	CT_YesType
------	------------

path	[XBRLsubmissionDetails]/Instance/EncodedInlineXBRLDocument/@entryPoint
cardinality	0..1
description	Is this document the entry point for the instance?
id	[Entry point attribute]

element: RawXBRLDocument

XML



path	[XBRLsubmissionDetails]/Instance/RawXBRLDocument
cardinality	1..1
id	[Raw XBRL document content]

attribute: Filename

XML

base	CTfilenameType
path	[XBRLsubmissionDetails]/Instance/RawXBRLDocument/@Filename
cardinality	0..1
description	Filename of the raw XBRL document
id	[RAWXBRLFILENAME]

anyAttribute:

XML

path	[XBRLsubmissionDetails]/Instance/RawXBRLDocument
cardinality	0..∞
namespace	This element can contain any attribute not from the "http://www.govtalk.gov.uk/taxation/CT/3" namespace
processing	skip

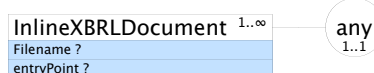
any:

XML

path	[XBRLsubmissionDetails]/Instance/RawXBRLDocument
cardinality	1..1
namespace	This element can contain any element from the "http://www.xbrl.org/2003/instance" namespace
processing	skip

element: InlineXBRLDocument

XML



path	[XBRLsubmissionDetails]/Instance/InlineXBRLDocument
cardinality	1..∞
id	[Inline XBRL document]

validation rule:

error code: 9970	description: If multiple repetitions of [Inline XBRL document] are submitted, each must have a Filename attribute.
transactional message (en)	You have tried to submit multi page accounts or computations but have not provided file name attributes for each of the pages

transactional message (cy)	You have tried to submit multi page accounts or computations but have not provided file name attributes for each of the pages
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attribute: Filename XML

base	CTfilenameType
path	[XBRLsubmissionDetails]/Instance/InlineXBRLDocument/@Filename
cardinality	0..1
description	Filename of the inline XBRL document
id	[INLINEXBRLFILENAME]

attribute: entryPoint XML

base	CT_YesType
path	[XBRLsubmissionDetails]/Instance/InlineXBRLDocument/@entryPoint
cardinality	0..1
description	Is this document the entry point for the instance?
id	[Entry point attribute]

any: XML

path	[XBRLsubmissionDetails]/Instance/InlineXBRLDocument
cardinality	1..1
namespace	This element can contain any element from the "http://www.w3.org/1999/xhtml" namespace
processing	skip

element: Extension XML

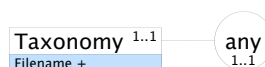


path	[XBRLsubmissionDetails]/Extension
cardinality	0..1
description	Extension taxonomy details
id	[Extension taxonomy]

validation rule:

error code: 9902	description: [Extension taxonomy] should not be present if [Raw XBRL document content]
transactional message (en)	An extension taxonomy must not be provided if raw XBRL is submitted. Please contact your software supplier.

element: Taxonomy XML



path	[XBRLsubmissionDetails]/Extension/Taxonomy
cardinality	1..1
description	Container element for an extension Taxonomy document
id	[Taxonomy]

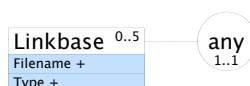
attribute: Filename XML

base	CTfilenameType
path	[XBRLsubmissionDetails]/Extension/Taxonomy/@Filename
cardinality	1..1
description	Filename of the Taxonomy document
example	taxonomy.xsd
id	[Taxonomy Filename]

any: XML

path	[XBRLsubmissionDetails]/Extension/Taxonomy
cardinality	1..1
namespace	This element can contain any element from the "http://www.w3.org/2001/XMLSchema" namespace
processing	skip

element: Linkbase XML



path	[XBRLsubmissionDetails]/Extension/Linkbase
cardinality	0..5
description	Container element for extension linkbases
id	[Linkbase]

attribute: Filename XML

base	CTfilenameType
path	[XBRLsubmissionDetails]/Extension/Linkbase/@Filename
cardinality	1..1
description	Filename of the linkbase
id	[Linkbase Filename]

attribute: Type XML

base	CT_CTstringType
path	[XBRLsubmissionDetails]/Extension/Linkbase/@Type
cardinality	1..1
description	The type of linkbase attached
example	presentation
id	[Type attribute]

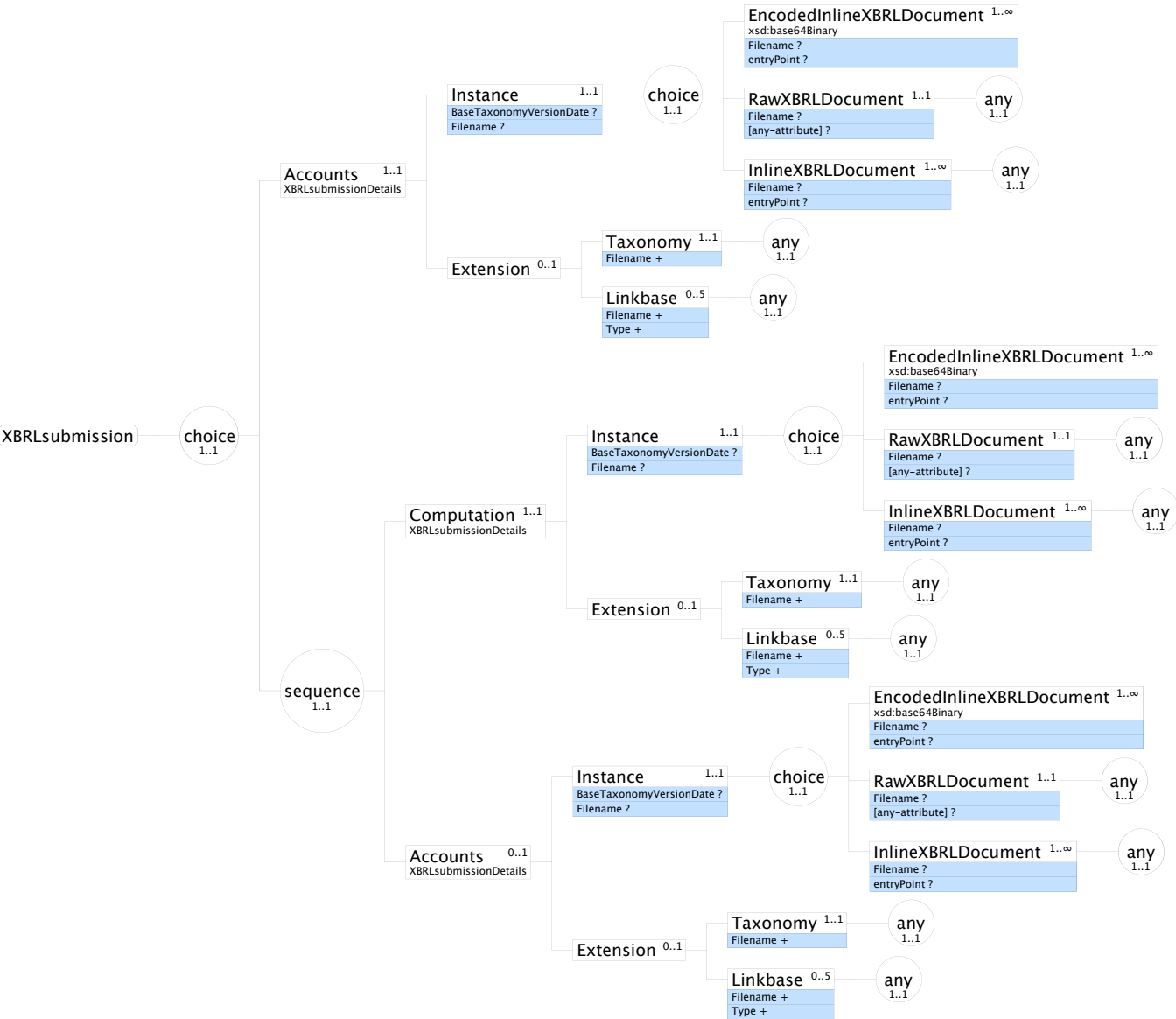
enumerated values:

label	label linkbase
definition	definition linkbase
presentation	presentation linkbase
calculation	calculation linkbase
reference	reference linkbase

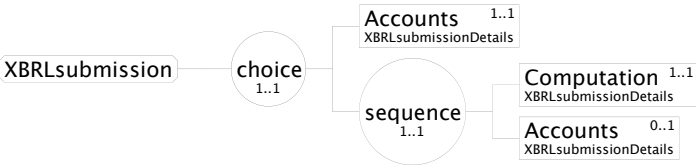
any:

XML

path	[XBRLsubmissionDetails]/Extension/Linkbase
cardinality	1..1
namespace	This element can contain any element from the "http://www.xbrl.org/2003/linkbase" namespace
processing	skip

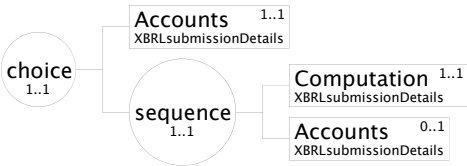


type: XBRLsubmission

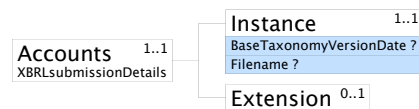


path	[XBRLsubmission]
description	Standard structure for submitting XBRL attachments

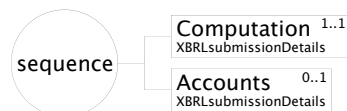
choice:



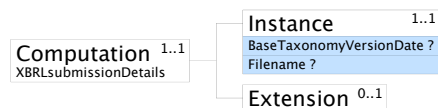
path	[XBRLsubmission]
cardinality	1..1



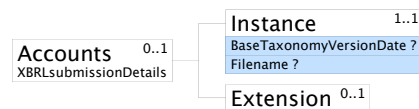
base	XBRLsubmissionDetails
path	[XBRLsubmission]/Accounts
cardinality	1..1
description	Submission of Accounts
id	[XBRLACCOUNTS]



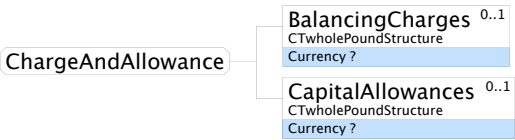
path	[XBRLsubmission]
cardinality	1..1



base	XBRLsubmissionDetails
path	[XBRLsubmission]/Computation
cardinality	1..1
description	Submission of Computation
id	[XBRLCOMPUTATIONS]



base	XBRLsubmissionDetails
path	[XBRLsubmission]/Accounts
cardinality	0..1
description	Submission of Accounts



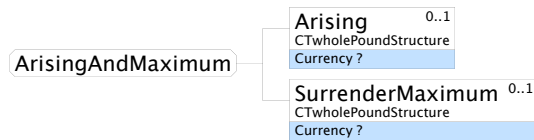
path	[ChargeAndAllowance]
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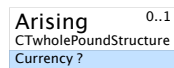
base	CTwholePoundStructure
path	[ChargeAndAllowance]/BalancingCharges
cardinality	0..1



base	CTwholePoundStructure
path	[ChargeAndAllowance]/CapitalAllowances
cardinality	0..1



path	[ArisingAndMaximum]
------	---------------------



base	CTwholePoundStructure
path	[ArisingAndMaximum]/Arising
cardinality	0..1
id	[Arising]



base	CTwholePoundStructure
path	[ArisingAndMaximum]/SurrenderMaximum
cardinality	0..1
id	[Surrender Maximum]

validation rule:

error code: 9952	description: If there is an entry in the second box of the arising and maximum pair, there must be an entry greater than zero in the first box of the pair.
transactional message (en)	The 'Maximum available for surrender as group relief' is completed so the amount 'Arising' must be greater than zero.
error code: 9953	description: If there is an entry in the second box of the pair, it must not be greater than the entry in the first box of the pair.
transactional message (en)	The 'Maximum available for surrender as group relief' must not be greater than the amount 'Arising'.

CTextcludedCharsStringType

CT_CTstringType

base	CT_CTstringType
path	[CTextcludedCharsStringType]
pattern	[^£\$#~€]+

CTfilenameType

CT_CTstringType

base	CT_CTstringType
path	[CTfilenameType]
pattern	[^£\$#~ €/\\\:.*"<>]+

CTYesNoNAType

xsd:string

base	xsd:string
path	[CTYesNoNAType]
description	'yes' or 'no' or 'na'
example	na

enumerated values:

no	No
yes	Yes
na	Not applicable

CTtenDigitInt

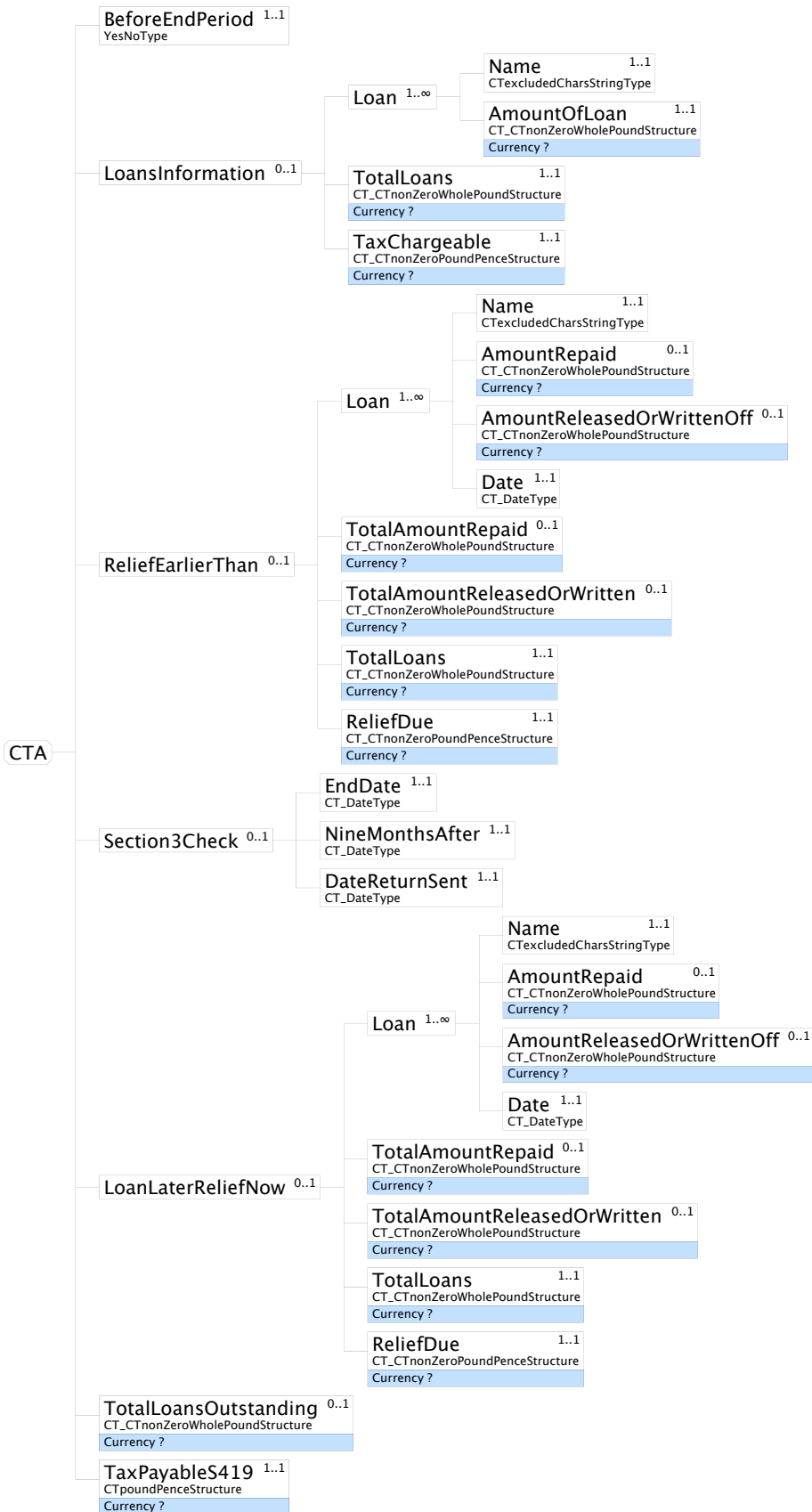
xsd:nonNegativeInteger

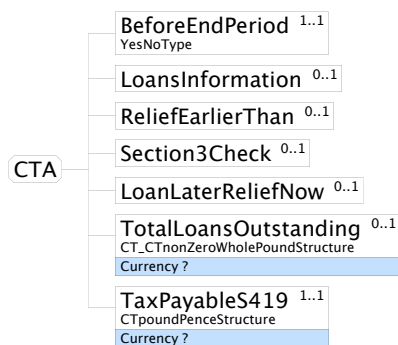
base	xsd:nonNegativeInteger
path	[CTtenDigitInt]
example	1234567890
maxInclusive	9999999999

CTalphaNumericStringType

CT_CTstringType

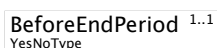
base	CT_CTstringType
path	[CTalphaNumericStringType]
example	alphaNumeric1
pattern	[A-Za-z0-9]*





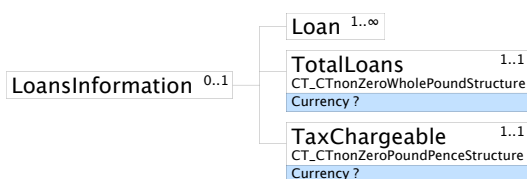
path	[CTA]
------	-------

element: BeforeEndPeriod



base	YesNoType
path	[CTA]/BeforeEndPeriod
cardinality	1..1
description	Have loans made during the period been released, or written off before the end of the period?
id	[A1]

element: LoansInformation

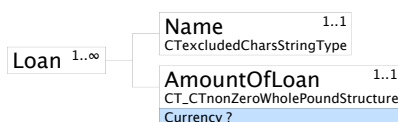


path	[CTA]/LoansInformation
cardinality	0..1
description	Loans information
id	[Loans Information]

validation rule:

error code: 9400	description: The group [Loan] may occur up to 999 times
transactional message (en)	The maximum number of loans has been exceeded.
transactional message (cy)	Aed yn uwch nag uchafswm nifer y benthyciadau.

element: Loan



path	[CTA]/LoansInformation/Loan
cardinality	1..∞
description	Loan
id	[Loan]

element: **Name**

XML

Name 1..1
CTexcludedCharsStringType

base	CTexcludedCharsStringType
path	[CTA]/LoansInformation/Loan/Name
cardinality	1..1
description	Name of participator or associate
example	Associate Plc
minLength	2
maxLength	56
id	[Name of participator or associate]

element: **AmountOfLoan**

XML

AmountOfLoan 1..1
CT_CTnonZeroWholePoundStructure
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTA]/LoansInformation/Loan/AmountOfLoan
cardinality	1..1
description	Amount of loan
id	[Amount of Loan]

element: **TotalLoans**

XML

TotalLoans 1..1
CT_CTnonZeroWholePoundStructure
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTA]/LoansInformation/TotalLoans
cardinality	1..1
description	Total Loans within S419 ICTA 1988 made during the return period which have not been repaid, released or written off before the end of the period
maxInclusive	9999999999.00
id	[A2]

validation rule:

error code: 9401	description: Must equal the sum of all iterations of [Amount of Loan]
transactional message (en)	Box A2 must equal the sum of all 'Amount of loan' amounts.
transactional message (cy)	Mae'n rhaid i Flwch A2 fod yn hafal a chyfanswm yr holl symiau 'Swm y benthyciad'.

element: **TaxChargeable**

XML

TaxChargeable 1..1
CT_CTnonZeroPoundPenceStructure
Currency ?

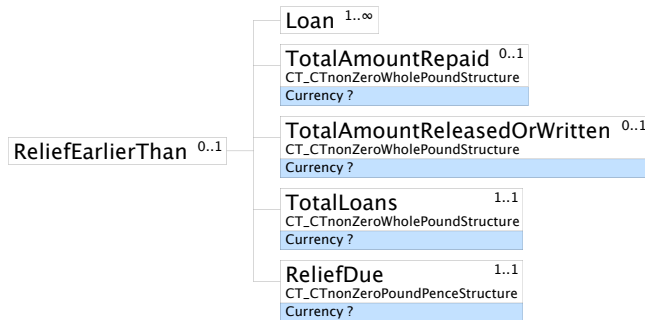
base	CT_CTnonZeroPoundPenceStructure
path	[CTA]/LoansInformation/TaxChargeable
cardinality	1..1
description	Tax due before any relief for loans repaid, released or written off after the end of the period
id	[A3]

validation rule:

error code: 9402	description: Tax chargeable is valid if and only if it equals ([A2] times [25%])
transactional message (en)	Box A3 must equal Box A2 multiplied by [25%].
transactional message (cy)	Mae'n rhaid i Flwch A3 fod yn hafal a Blwch A2 wedi ei luosi a [25%].

element: ReliefEarlierThan

XML



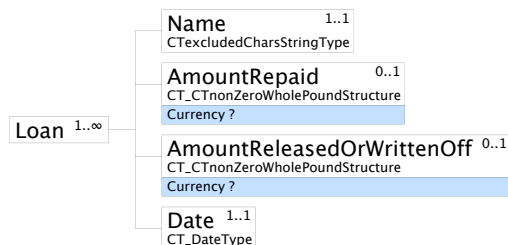
path	[CTA]/ReliefEarlierThan
cardinality	0..1
description	Loans made during the returning period – Relief for amounts repaid, released or written off after the end of the period but earlier than 9 months and 1 day after the end of the period
id	[A4–A7]

validation rule:

error code: 9403	description: [Loan] may repeat up to 999 times
transactional message (en)	The maximum number of loans has been exceeded.
transactional message (cy)	Aed yn uwch nag uchafswm nifer y benthyciadau.

element: Loan

XML



path	[CTA]/ReliefEarlierThan/Loan
cardinality	1..∞
description	Loan
id	[Loan]

validation rule:

error code: 9404	description: Within each iteration, either [Amount of Loan Repayed] > 0 or [Amount of Loan Released of Written off] > 0 or both.
transactional message (en)	At least one of 'Amount repaid' or 'Amount released or written off' must be greater than 0 (zero).
transactional message (cy)	Mae'n rhaid i o leiaf un o 'Swm a ad-dalwyd' neu 'Swm a ryddhawyd neu a ddiddymwyd' fod yn uwch na 0 (sero).
error code: 9405	description: If Loan is present the following should be true: [Loans Information]
transactional message (en)	'Relief for amounts repaid released or written off' can only be claimed where 'Loans made during the return period' is completed.
transactional message (cy)	Gellir hawlio 'Rhyddhad ar gyfer symiau a ad-dalwyd neu a ddiddymwyd' dim ond lle cwblheir 'Benthyciadau a wnaed yn ystod cyfnod y ffurflen dreth'.

Name 1..1
CTexcluedCharsStringType

base	CTexcluedCharsStringType
path	[CTA]/ReliefEarlierThan/Loan/Name
cardinality	1..1
description	Name of participator or associate
example	Participator Ltd.
minLength	2
maxLength	56
id	[Name of participator or associate]

AmountRepaid 0..1
CT_CTnonZeroWholePoundStructure
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTA]/ReliefEarlierThan/Loan/AmountRepaid
cardinality	0..1
description	Amount repaid
id	[Amount of Loan Repayed]

AmountReleasedOrWrittenOff 0..1
CT_CTnonZeroWholePoundStructure
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTA]/ReliefEarlierThan/Loan/AmountReleasedOrWrittenOff
cardinality	0..1
description	Amount released or written off
id	[Amount of Loan Released of Written off]

Date 1..1
CT_DateType

base	CT_DateType
path	[CTA]/ReliefEarlierThan/Loan/Date
cardinality	1..1
description	Date of repayment, release or write off
example	2000-09-16
id	[Date of Loan]

validation rule:

error code: 9406	description: The box [Date of Loan] cannot be later than [AP To Date] plus 310 days
transactional message (en)	The 'Date of repayment release or write off' must not be later than the period 'To' date plus nine months.
transactional message (cy)	Ni ddylai'r 'Dyddiad ad-dalu, rhyddhau neu ddiddymu' fod yn hwyrach na dyddiad 'I' y cyfnod plws naw mis.

element: TotalAmountRepaid

XML

TotalAmountRepaid 0..1
CT_CTnonZeroWholePoundStructure
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTA]/ReliefEarlierThan/TotalAmountRepaid
cardinality	0..1
description	Total amount repaid
maxInclusive	9999999999.00
id	[A4]

validation rule:

error code: 9407	description: Must equal the sum of all iterations of [Amount of Loan Repayed]
transactional message (en)	Box A4 must equal the sum of all 'Amount repaid' amounts.
transactional message (cy)	Mae'n rhaid i Flwch A4 fod yn hafal a chyfanswm yr holl symiau 'Swm a ad-dalwyd'.

element: TotalAmountReleasedOrWritten

XML

TotalAmountReleasedOrWritten 0..1
CT_CTnonZeroWholePoundStructure
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTA]/ReliefEarlierThan/TotalAmountReleasedOrWritten
cardinality	0..1
description	Total amount released or written
maxInclusive	9999999999.00
id	[A5]

validation rule:

error code: 9408	description: Must equal the sum of all iterations of [Amount of Loan Released of Written off]
transactional message (en)	Box A5 must equal the sum of all 'Amount released or written off' amounts.
transactional message (cy)	Mae'n rhaid i Flwch A5 fod yn hafal a chyfanswm yr holl symiau 'Swm a ryddhawyd neu a ddiddymwyd'.

element: TotalLoans

XML

TotalLoans 1..1
CT_CTnonZeroWholePoundStructure
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTA]/ReliefEarlierThan/TotalLoans
cardinality	1..1
description	Total loans
maxInclusive	9999999999.00
id	[A6]

validation rule:

error code: 9409	description: Total loans is valid if and only if it equals ([A4] plus [A5])
transactional message (en)	Box A6 must equal the sum of Boxes A4 and A5.
transactional message (cy)	Mae'n rhaid i Flwch A6 fod yn hafal a swm Blychau A4 ac A5.

element: ReliefDue

XML

ReliefDue 1..1
CT_CTnonZeroPoundPenceStructure
Currency ?

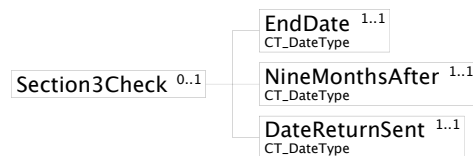
base	CT_CTnonZeroPoundPenceStructure
path	[CTA]/ReliefEarlierThan/ReliefDue
cardinality	1..1
description	Relief due
id	[A7]

validation rule:

error code: 9410	description: Relief due is valid if and only if it equals ([A6] times [25%])
transactional message (en)	Box A7 must equal Box A6 multiplied by [25%].
transactional message (cy)	Mae'n rhaid i Flwch A7 fod yn hafal a Blwch A6 wedi ei luosi a [25%].
error code: 9411	description: Relief due is valid if and only if it does not exceed [A3]
transactional message (en)	Box A7 must be less than or equal to Box A3.
transactional message (cy)	Mae'n rhaid i Flwch A7 fod yn llai na, neu'n hafal a, Blwch A3.

element: Section3Check

XML



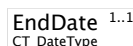
path	[CTA]/Section3Check
cardinality	0..1
description	Section3 check
id	[Loan made in return period check box]

validation rule:

error code: 9412	description: If Section3 check is present the following should be true: [Loans Information]
transactional message (en)	'Relief for amounts repaid released or written off' can only be claimed where 'Loans made during the return period' is completed.
transactional message (cy)	Gellir hawlio 'Rhyddhad ar gyfer symiau a ad-dalwyd neu a ddiddymwyd' dim ond lle cwblheir 'Benthyciadau a wnaed yn ystod cyfnod y ffurflen dreth'.
error code: 9413	description: [Loan later relief now] can only be submitted if [Date Return Sent] is strictly later than [9 months after Accounting Period End Date].
transactional message (en)	Relief for amounts repaid released or written off more than nine months after the end of the period' can only be completed if the return is being submitted more than nine months after the end of the period in which the loan was repaid released or written off.
transactional message (cy)	Gellir ond cwblhau 'Rhyddhad ar gyfer symiau a ad-dalwyd, a ryddhawyd neu a ddiddymwyd mwy na naw mis ar ol diwedd y cyfnod' pe cyflwynir y ffurflen dreth mwy na naw mis ar ol diwedd y cyfnod pan gafodd y benthyciad ei ad-dalu, ei ryddhau neu ei ddiddymu.

element: EndDate

XML



base	CT_DateType
path	[CTA]/Section3Check/EndDate
cardinality	1..1
description	End date of accounting period in which the loan was repaid, released or written off
example	2001-03-04
id	[Accounting Period of Loan End Date]

validation rule:

error code: 9414	description: End date is valid if and only if it is onOrAfter [AP To Date]
transactional message (en)	The 'End date of the Accounting period in which the loan was repaid released or written off' must not be earlier than the period 'To' date.

transactional message (cy)	Ni ddylai 'Dyddiad diwedd y cyfnod Cyfrifyddu pan gafodd y benthyciad ei ad-dalu, ei ryddhau neu ei ddiddymu' fod yn gynharach na dyddiad 'I' y cyfnod.
error code: 9415	description: Must be earlier than the date of submission.
transactional message (en)	The 'End date of the Accounting period in which the loan was repaid released or written off' must be earlier than the date of submission.
transactional message (cy)	Mae'n rhaid i 'Dyddiad diwedd y cyfnod Cyfrifyddu pan gafodd y benthyciad ei ad-dalu, ei ryddhau neu ei ddiddymu' fod yn gynharach na'r dyddiad cyflwyno.

element: NineMonthsAfter

XML

NineMonthsAfter 1..1
CT_DateType

base	CT_DateType
path	[CTA]/Section3Check/NineMonthsAfter
cardinality	1..1
description	Enter the date 9 months and one day after the end of that accounting period
example	2001-12-04
id	[9 months after Accounting Period End Date]

validation rule:

error code: 9416	description: Must be exactly nine months after [Accounting Period of Loan End Date]
transactional message (en)	This date must be exactly nine months after the end of the Accounting period in which the loan was repaid released or written off.
transactional message (cy)	Mae'n rhaid i'r dyddiad hwn fod yn union naw mis ar ol diwedd y cyfnod Cyfrifyddu pan gafodd y benthyciad ei ad-dalu, ei ryddhau neu ei ddiddymu.

element: DateReturnSent

XML

DateReturnSent 1..1
CT_DateType

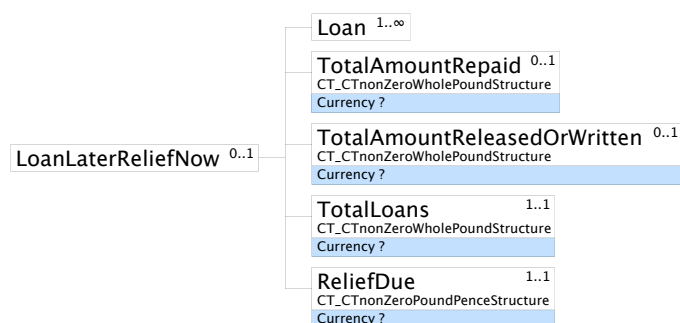
base	CT_DateType
path	[CTA]/Section3Check/DateReturnSent
cardinality	1..1
description	Date you are sending in the company tax return for the period in which the loan was made
example	2001-09-23
id	[Date Return Sent]

validation rule:

error code: 9417	description: Must be no later than today.
transactional message (en)	The 'Date return sent' must not be later than today's date.
transactional message (cy)	Ni ddylai'r 'Dyddiad yr anfonwyd y ffurflen dreth' fod yn hwyrach na dyddiad heddiw.

element: LoanLaterReliefNow

XML



path	[CTA]/LoanLaterReliefNow
cardinality	0..1

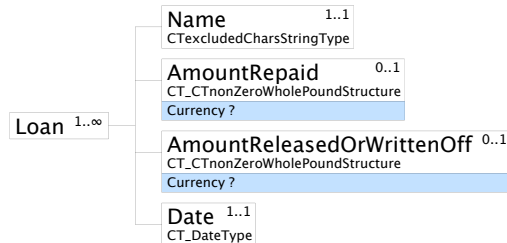
description	Loans made during the return period which have been repaid, released or written off more than 9 months after the end of the period and where relief is due now
id	[Loan later relief now]

validation rule:

error code: 9418	description: [Loan] may repeat up to 999 times
transactional message (en)	The maximum number of loans has been exceeded.
transactional message (cy)	Aed yn uwch nag uchafswm nifer y benthyciadau.

element: Loan

XML



path	[CTA]/LoanLaterReliefNow/Loan
cardinality	1..∞
description	Loan
id	[Loan]

validation rule:

error code: 9419	description: Within each iteration, either [Amount of Loan Repayed] > 0 or [Amount of Loan released or written off] > 0 or both.
transactional message (en)	At least one of 'Amount repaid' or 'Amount released or written off' must be greater than 0 (zero).
transactional message (cy)	Mae'n rhaid i o leiaf un o 'Swm a ad-dalwyd' neu 'Swm a ryddhawyd neu a ddiddymwyd' fod yn uwch na 0 (sero).

element: Name

XML



base	CTExcludedCharsStringType
path	[CTA]/LoanLaterReliefNow/Loan/Name
cardinality	1..1
description	Name of participator or associate
example	Named Company
minLength	2
maxLength	56
id	[Name of participator or associate]

element: AmountRepaid

XML



base	CT_CTnonZeroWholePoundStructure
path	[CTA]/LoanLaterReliefNow/Loan/AmountRepaid
cardinality	0..1
description	Amount repaid
id	[Amount of Loan Repayed]

element: **AmountReleasedOrWrittenOff**

XML

AmountReleasedOrWrittenOff 0..1
CT_CTnonZeroWholePoundStructure
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTA]/LoanLaterReliefNow/Loan/AmountReleasedOrWrittenOff
cardinality	0..1
description	Amount released or written off
id	[Amount of Loan released or written off]

element: **Date**

XML

Date 1..1
CT_DateType

base	CT_DateType
path	[CTA]/LoanLaterReliefNow/Loan/Date
cardinality	1..1
description	Date of repayment, release or write off
example	2000-09-09
id	[Date of Loan]

validation rule:

error code: 9420	description: If [Accounting Period of Loan End Date] is present [Date of Loan] must be on or before [Accounting Period of Loan End Date].
transactional message (en)	The 'Date of repayment release or write off' must not be later than the end of the Accounting period in which the loan was repaid released or written off
transactional message (cy)	Mae'n rhaid i'r 'Dyddiad ad-dalu, rhyddhau neu ddiddymu' fod erbyn diwedd y cyfnod Cyfrifyddu fan pellaf, pan gafodd y benthygiad ei ad-dalu, ei ryddhau neu ei ddiddymu.

element: **TotalAmountRepaid**

XML

TotalAmountRepaid 0..1
CT_CTnonZeroWholePoundStructure
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTA]/LoanLaterReliefNow/TotalAmountRepaid
cardinality	0..1
description	Total amount repaid
id	[A8]

validation rule:

error code: 9421	description: Must equal the sum of all iterations of [Amount of Loan Repayed]
transactional message (en)	Box A8 must equal the sum of all 'Amount repaid' amounts.
transactional message (cy)	Mae'n rhaid i Flwch A8 fod yn hafal a chyfanswm yr holl symiau 'Swm a ad-dalwyd'.

element: **TotalAmountReleasedOrWritten**

XML

TotalAmountReleasedOrWritten 0..1
CT_CTnonZeroWholePoundStructure
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTA]/LoanLaterReliefNow/TotalAmountReleasedOrWritten
cardinality	0..1
description	Total amount released or written

id	[A9]
----	------

validation rule:

error code: 9422	description: Must equal the sum of all iterations of [Amount of Loan released or written off]
transactional message (en)	Box A8 must equal the sum of all 'Amount released or written off' amounts.
transactional message (cy)	Mae'n rhaid i Flwch A8 fod yn hafal a chyfanswm yr holl symiau 'Swm a ryddhawyd neu a ddiddymwyd'.

element: TotalLoans

XML

TotalLoans	1..1
CT_CTnonZeroWholePoundStructure	
Currency ?	

base	CT_CTnonZeroWholePoundStructure
path	[CTA]/LoanLaterReliefNow/TotalLoans
cardinality	1..1
description	Total loans
id	[A10]

validation rule:

error code: 9423	description: Total loans is valid if and only if it equals ([A8] plus [A9])
transactional message (en)	Box A10 must equal the sum of Boxes A8 and A9.
transactional message (cy)	Mae'n rhaid i Flwch A10 fod yn hafal a swm Blychau A8 ac A9.

element: ReliefDue

XML

ReliefDue	1..1
CT_CTnonZeroPoundPenceStructure	
Currency ?	

base	CT_CTnonZeroPoundPenceStructure
path	[CTA]/LoanLaterReliefNow/ReliefDue
cardinality	1..1
description	Relief due
id	[A11]

validation rule:

error code: 9424	description: Relief due is valid if and only if it equals ([A10] times [25%])
transactional message (en)	Box A11 must equal Box A10 multiplied by [25%].
transactional message (cy)	Mae'n rhaid i Flwch A11 fod yn hafal a Blwch A10 wedi ei luosi a [25%].
error code: 9425	description: Relief due is valid if and only if it does not exceed [A3]
transactional message (en)	Box A11 must be less than or equal to Box A3.
transactional message (cy)	Mae'n rhaid i Flwch A11 fod yn llai na, neu'n hafal a, Blwch A3.
error code: 9426	description: If there is an entry greater than or equal to zero in [A11], [80] must be 'yes'.
transactional message (en)	Box A11 is completed therefore Box 80 must be 'Yes'.
transactional message (cy)	Mae Blwch A11 wedi ei gwblhau, felly mae'n rhaid i Flwch 80 fod yn 'Ie'.

element: TotalLoansOutstanding

XML

TotalLoansOutstanding	0..1
CT_CTnonZeroWholePoundStructure	
Currency ?	

base	CT_CTnonZeroWholePoundStructure
path	[CTA]/TotalLoansOutstanding
cardinality	0..1
description	Total loans outstanding

id	[A12]
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element: **TaxPayableS419**

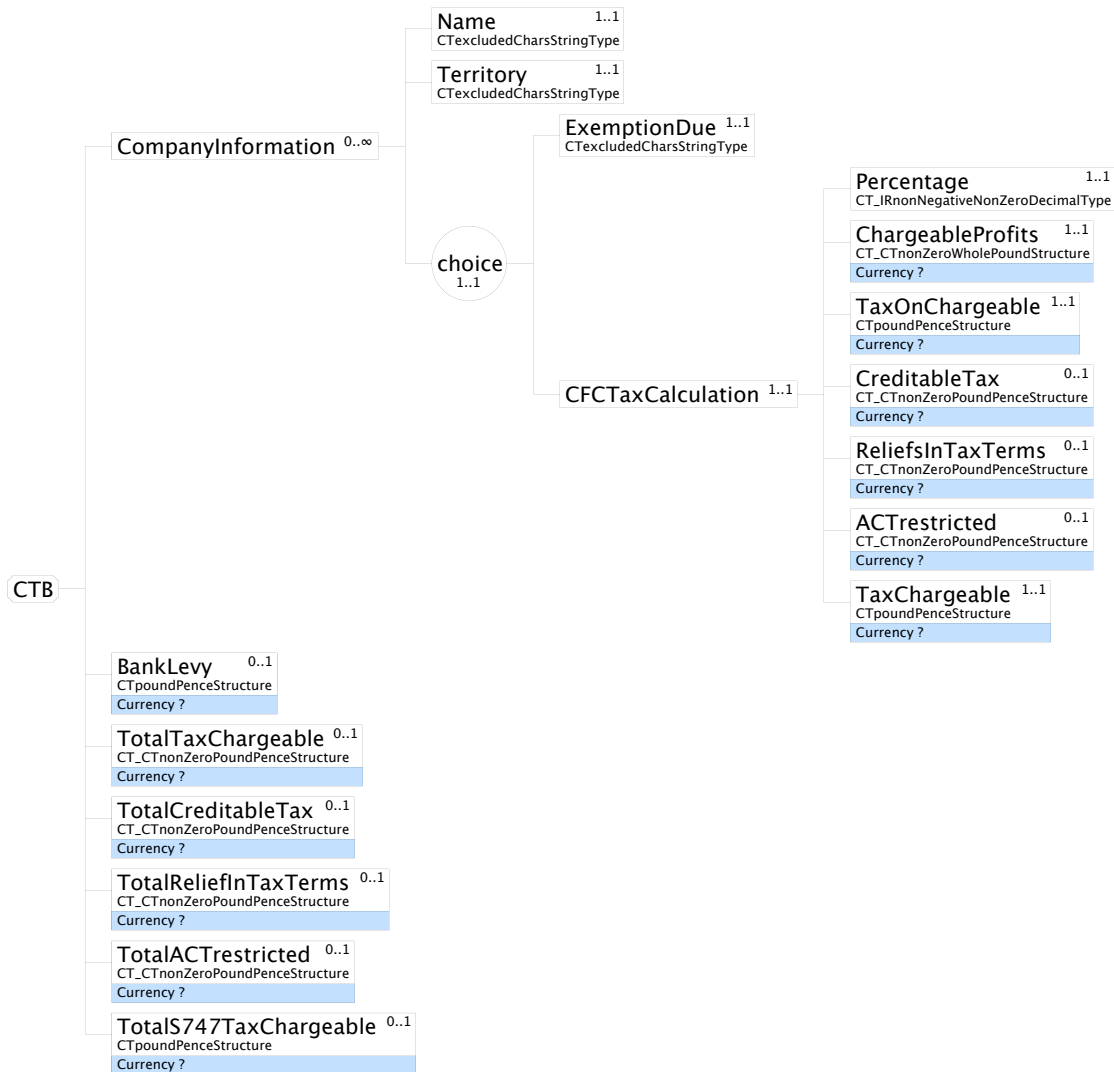
XML

TaxPayableS419 1..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	[CTA]/TaxPayableS419
cardinality	1..1
description	Tax payable s419
id	[A13]

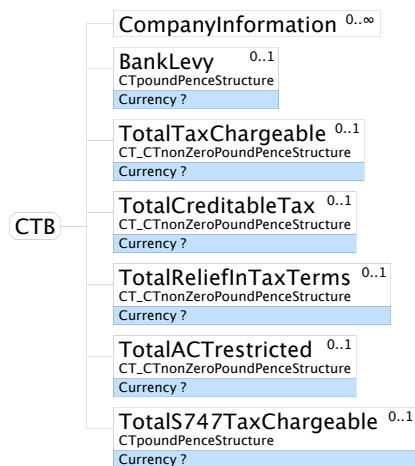
validation rule:

error code: 9427	description: Tax payable s419 is valid if and only if it equals ([A3] minus ([A7] plus [A11]))
transactional message (en)	Box A13 must equal Box A3 minus (the sum of Boxes A7 and A11).
transactional message (cy)	Mae'n rhaid i Flwch A13 fod yn hafal a Blwch A3 llai (swm Blychau A7 ac A11).
error code: 9428	description: If [A13] is submitted then [79] must be present and equal to [A13].
transactional message (en)	Box A13 must equal Box 79.
transactional message (cy)	Mae'n rhaid i Flwch A13 fod yn hafal a Blwch 79.



type: CTB

XML



path	[CTB]
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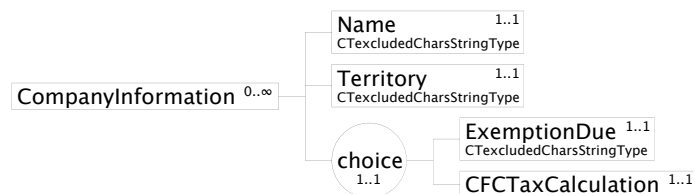
validation rule:

error code: 9450	description: [TotalsF] must be present if the sum of all iterations of [F] is greater than zero.
transactional message (en)	The 'Tax on chargeable profits' total must be present if the sum of all the 'Tax on chargeable profits' is greater than 0 (zero).
error code: 9451	description: Total creditable tax should be present if [G]
transactional message (en)	The 'Creditable tax' total must be present if the sum of all the entries in 'Creditable tax' is greater than 0 (zero).
error code: 9452	description: Total relief in tax terms should be present if [H]

transactional message (en)	The 'Reliefs in terms of tax' total must be present if the sum of all the entries in 'Reliefs in terms of tax' is greater than 0 (zero).
error code: 9453	description: Total aCTrestricted should be present if [I]
transactional message (en)	The 'ACT as restricted' total must be present if the sum of all the entries in 'ACT as restricted' is greater than 0 (zero).
error code: 9454	description: Total s747 tax chargeable should be present if [CFC tax calculation]
transactional message (en)	The 'S747 tax chargeable' total must be present if any of the 'Chargeable profits', 'Tax on chargeable profits', 'Creditable tax', 'Reliefs in terms of tax' and 'ACT as restricted' are completed.
error code: 9462	description: If [CT600B] is present the following should be true: [Company Information group] or [K]
transactional message (en)	Supplementary page CT600B is present so 'Company Information' or 'Bank Levy' must be present

element: CompanyInformation

XML



path	[CTB]/CompanyInformation
cardinality	0..∞
description	Company information
id	[Company Information group]

element: Name

XML



base	CTextexcludedCharsStringType
path	[CTB]/CompanyInformation/Name
cardinality	1..1
description	Name of controlled foreign company
example	DecisionSquare Ltd
minLength	2
maxLength	56
id	[A]

element: Territory

XML



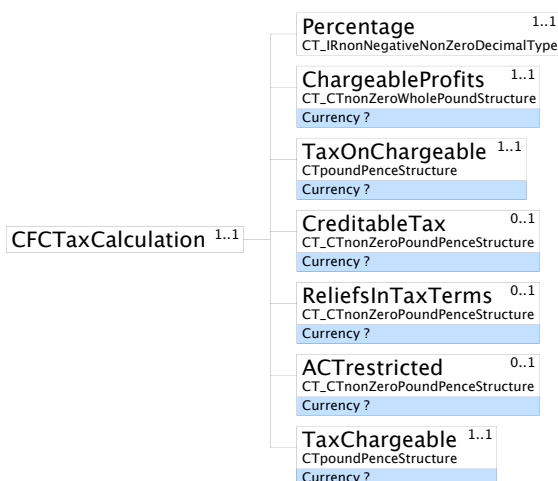
base	CTextexcludedCharsStringType
path	[CTB]/CompanyInformation/Territory
cardinality	1..1
description	Territory of residence for S749 purposes
example	France
minLength	2
maxLength	56
id	[B]



path	[CTB]/CompanyInformation
cardinality	1..1



base	CTExcludedCharsStringType
path	[CTB]/CompanyInformation/ExemptionDue
cardinality	1..1
description	Exemption due (if any)
example	Exempt under S123
minLength	2
maxLength	56
id	[C]



path	[CTB]/CompanyInformation/CFCTaxCalculation
cardinality	1..1
description	CFCTaxCalculation
id	[CFC tax calculation]



base	CT_IRnonNegativeNonZeroDecimalType
path	[CTB]/CompanyInformation/CFCTaxCalculation/Percentage
cardinality	1..1
description	Percentage of apportionable profits and creditable tax
pattern	[0-9]{1,3}\.[0-9]{2}
maxInclusive	100.00

id	[D]
----	-----

element: ChargeableProfits

XML

ChargeableProfits 1..1
CT_CTnonZeroWholePoundStructure
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTB]/CompanyInformation/CFCTaxCalculation/ChargeableProfits
cardinality	1..1
description	Chargeable profits
id	[E]

element: TaxOnChargeable

XML

TaxOnChargeable 1..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	[CTB]/CompanyInformation/CFCTaxCalculation/TaxOnChargeable
cardinality	1..1
description	Tax on chargeable profits
id	[F]

element: CreditableTax

XML

CreditableTax 0..1
CT_CTnonZeroPoundPenceStructure
Currency ?

base	CT_CTnonZeroPoundPenceStructure
path	[CTB]/CompanyInformation/CFCTaxCalculation/CreditableTax
cardinality	0..1
description	Creditable tax
id	[G]

element: ReliefsInTaxTerms

XML

ReliefsInTaxTerms 0..1
CT_CTnonZeroPoundPenceStructure
Currency ?

base	CT_CTnonZeroPoundPenceStructure
path	[CTB]/CompanyInformation/CFCTaxCalculation/ReliefsInTaxTerms
cardinality	0..1
description	Reliefs in terms of tax
id	[H]

element: ACTrestricted

XML

ACTrestricted 0..1
CT_CTnonZeroPoundPenceStructure
Currency ?

base	CT_CTnonZeroPoundPenceStructure
path	[CTB]/CompanyInformation/CFCTaxCalculation/ACTrestricted

cardinality	0..1
description	ACT as restricted
id	[I]

element: TaxChargeable

XML

TaxChargeable 1..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	[CTB]/CompanyInformation/CFCTaxCalculation/TaxChargeable
cardinality	1..1
description	S747 tax chargeable
id	[J]

validation rule:

error code: 9455	description: [J] should equal ([F] minus (The sum of [G], [H], and [I]))
transactional message (en)	The 'S747 tax chargeable' total must equal the sum of 'Tax on chargeable profits' minus the sum of 'Creditable tax', 'Reliefs in terms of tax' and 'ACT as restricted'.

element: BankLevy

XML

BankLevy 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	[CTB]/BankLevy
cardinality	0..1
description	Bank levy
id	[K]

element: TotalTaxChargeable

XML

TotalTaxChargeable 0..1
CT_CTnonZeroPoundPenceStructure
Currency ?

base	CT_CTnonZeroPoundPenceStructure
path	[CTB]/TotalTaxChargeable
cardinality	0..1
description	Total tax on chargeable profits
id	[TotalsF]

validation rule:

error code: 9456	description: [TotalsF] must equal the sum of all entries in [F].
transactional message (en)	The 'Tax on chargeable profits' total must equal the sum of all the 'Tax on chargeable profits' amounts.

element: TotalCreditableTax

XML

TotalCreditableTax 0..1
CT_CTnonZeroPoundPenceStructure
Currency ?

base	CT_CTnonZeroPoundPenceStructure
path	[CTB]/TotalCreditableTax
cardinality	0..1

description	Total creditable tax
id	[TotalsG]

validation rule:

error code: 9457	description: [TotalsG] must equal the sum of all entries in [G].
transactional message (en)	The 'Creditable tax' total must equal the sum of all the 'Creditable tax' amounts.

element: TotalReliefInTaxTerms

XML

TotalReliefInTaxTerms 0..1
CT_CTnonZeroPoundPenceStructure
Currency ?

base	CT_CTnonZeroPoundPenceStructure
path	[CTB]/TotalReliefInTaxTerms
cardinality	0..1
description	Total reliefs in terms of tax
id	[TotalsH]

validation rule:

error code: 9458	description: [TotalsH] must equal the sum of all entries in [H].
transactional message (en)	The 'Reliefs in terms of tax' total must equal the sum of all the 'Reliefs in terms of tax' amounts.

element: TotalACTrestricted

XML

TotalACTrestricted 0..1
CT_CTnonZeroPoundPenceStructure
Currency ?

base	CT_CTnonZeroPoundPenceStructure
path	[CTB]/TotalACTrestricted
cardinality	0..1
description	Total ACT as restricted
id	[TotalsI]

validation rule:

error code: 9459	description: [TotalsI] must equal the sum of all entries in [I].
transactional message (en)	The 'ACT as restricted' total must equal the sum of all the 'ACT as restricted' amounts.

element: TotalS747TaxChargeable

XML

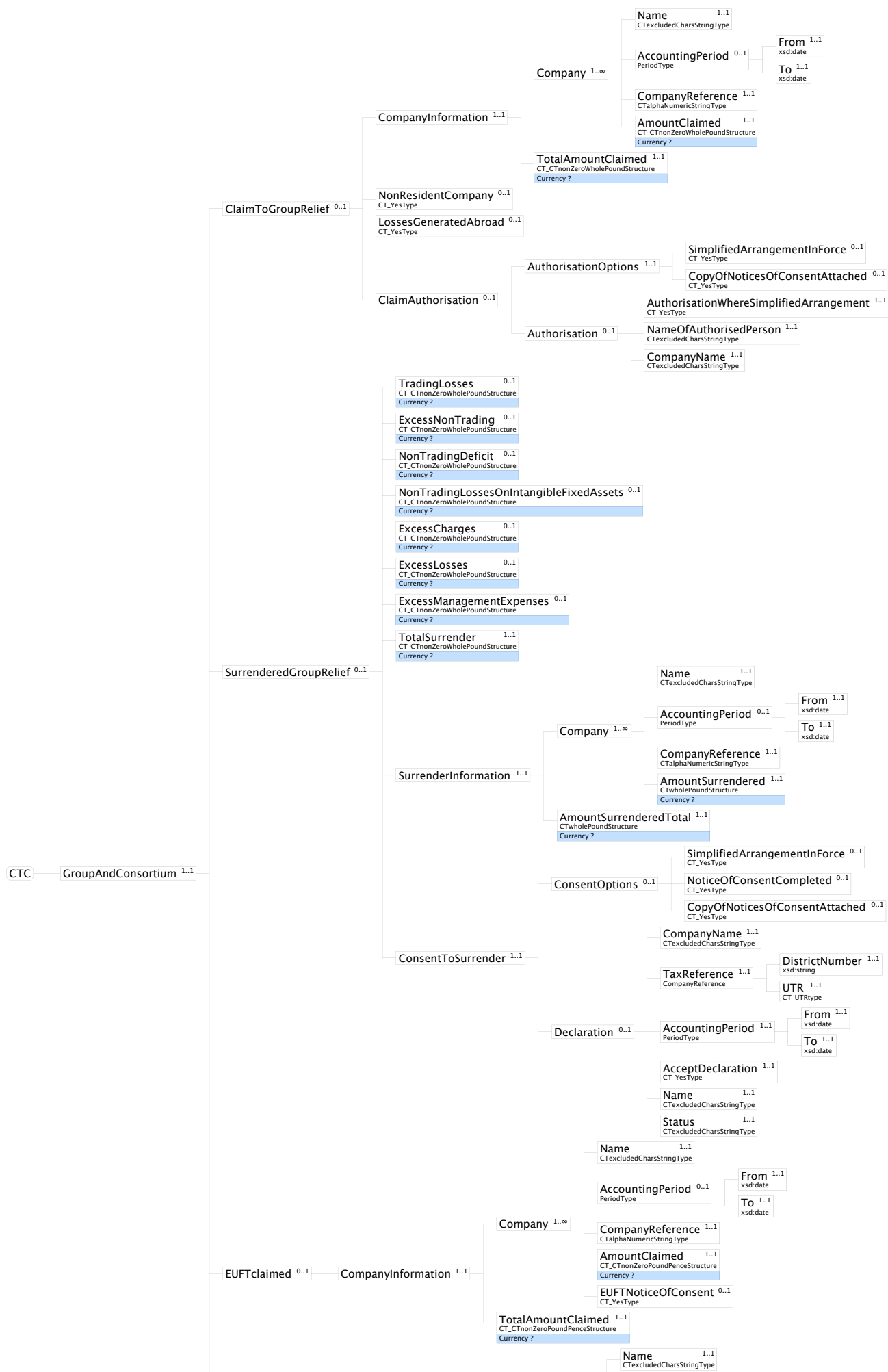
TotalS747TaxChargeable 0..1
CTpoundPenceStructure
Currency ?

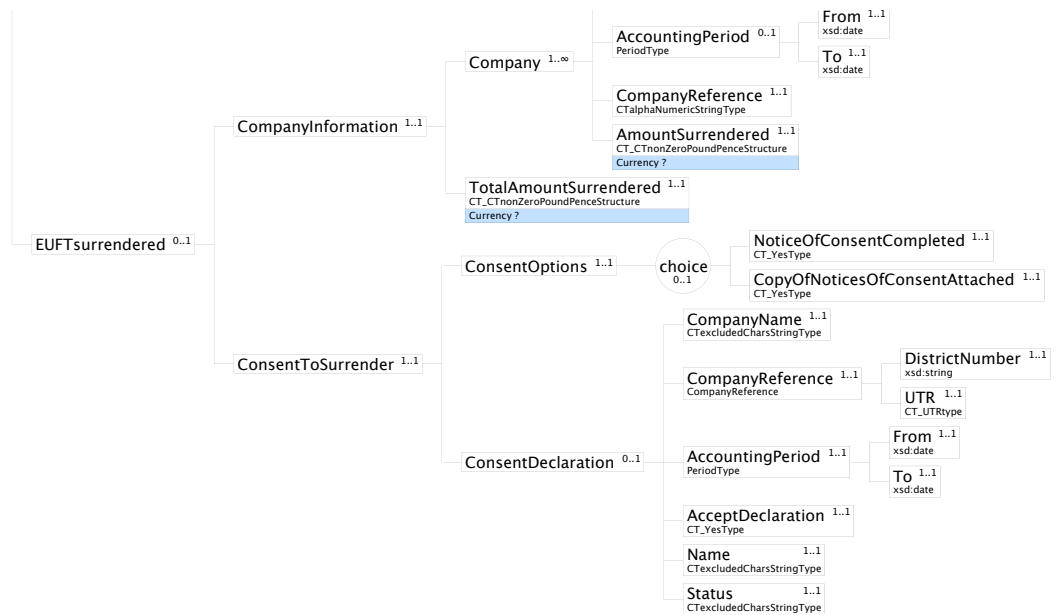
base	CTpoundPenceStructure
path	[CTB]/TotalS747TaxChargeable
cardinality	0..1
description	Total S747 tax chargeable
id	[TotalsJ]

validation rule:

error code: 9463	description: [TotalsJ] must equal the sum of all entries in [J], plus [K]
transactional message (en)	The 'S747 tax chargeable' total must equal the sum of all the 'S747 tax chargeable' amounts plus the amount of 'Bank Levy'.
error code: 9461	description: If [TotalsJ] is submitted then [81] must be present and equal to [TotalsJ].
transactional message (en)	The 'S747 tax chargeable' total is completed therefore Box 81 must be present and equal to the 'S747 tax chargeable' total.
error code: 9464	description: [TotalsJ] is valid if and only if this is not less than [K]

transactional message (en)	The 'S747 tax chargeable' total must not be less than amount of 'Bank Levy'.
----------------------------	--





type: CTC

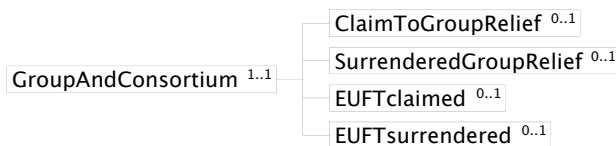
XML

CTC — GroupAndConsortium 1..1

path	[CTC]
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element: GroupAndConsortium

XML



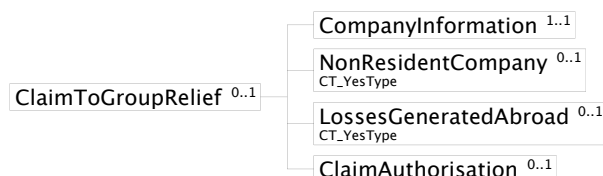
path	[CTC]/GroupAndConsortium
cardinality	1..1
description	Group and consortium
id	[CT600C: Group and consortium]

validation rule:

error code: 9500	description: If Group and consortium is present the following should be true: [1: Claim to group relief] or [2: Amounts surrendered as group relief] or [3: Claims to EUFT] or [4: Amounts of EUFT Surrendered]
transactional message (en)	CT600C can only be present if at least one of 'Claims to group relief', 'Amounts surrendered as group relief', 'Claims to EUFT' or 'Amounts of EUFT' is completed.

element: ClaimToGroupRelief

XML



path	[CTC]/GroupAndConsortium/ClaimToGroupRelief
cardinality	0..1
description	Claims to group relief
id	[1: Claim to group relief]

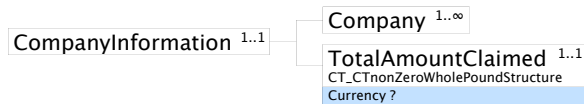
validation rule:

error code: 9518	description: [Authorisation of claim] is mandatory if [Return type] eq 'new' and [1: Claim to group relief].
------------------	--

transactional message (en)	Claim authorisation' must be present if return type is 'new' and there is a claim to group relief
----------------------------	---

element: CompanyInformation

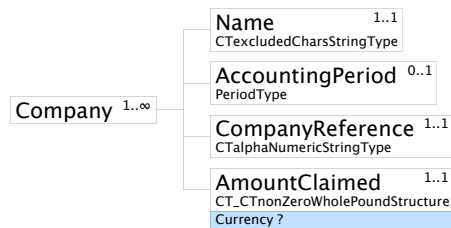
XML



path	[CTC]/GroupAndConsortium/ClaimToGroupRelief/CompanyInformation
cardinality	1..1
description	Surrendering company information
id	[Surrendering company information]

element: Company

XML



path	[CTC]/GroupAndConsortium/ClaimToGroupRelief/CompanyInformation/Company
cardinality	1..∞
description	Surrendering company
id	[Surrendering company]

element: Name

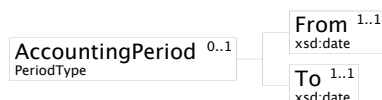
XML



base	CTexcludedCharsStringType
path	[CTC]/GroupAndConsortium/ClaimToGroupRelief/CompanyInformation/Company/Name
cardinality	1..1
description	Name of surrendering company
example	WaveringSoft Ltd
minLength	2
maxLength	56
id	[Name of surrendering company]

element: AccountingPeriod

XML



base	PeriodType
path	[CTC]/GroupAndConsortium/ClaimToGroupRelief/CompanyInformation/Company/AccountingPeriod
cardinality	0..1
description	Accounting period of surrendering company
id	[Accounting period of surrendering company]

validation rule:

error code: 9501	description: 'To Date' must be different to [AP To Date] if 'Account of surrendering company Start Date' is equal to [AP From Date], and 'From Date' must be different to [AP From Date] if 'Account of surrendering company End Date' is equal to [AP To Date].
transactional message (en)	The start and end dates of the Accounting period of the surrendering company can only be completed where the period is different from that covered by the return.
error code: 9502	description: From date must be on or before [AP To Date].
transactional message (en)	The Accounting period of the surrendering company 'From' date must be on or before the period covered by the return 'To' date.
error code: 9503	description: Period Covered must not be longer than 12 months
transactional message (en)	The Accounting period of the surrendering company must not be longer than 12 months.
error code: 9504	description: The To date must not be before the From date.
transactional message (en)	The Accounting period of the surrendering company 'To' date must not be before the Accounting period of the surrendering company 'From' date.
error code: 9505	description: To date must be on or after [AP From Date].
transactional message (en)	The Accounting period of the surrendering company 'To' date must be on or after the period covered by the return 'From' date.

element: CompanyReference
XML

CompanyReference 1..1
CTAlphaNumericStringType

base	CTAlphaNumericStringType
path	[CTC]/GroupAndConsortium/ClaimToGroupRelief/CompanyInformation/Company/CompanyReference
cardinality	1..1
description	Tax reference of surrendering company
minLength	8
maxLength	20
id	[Tax reference]

element: AmountClaimed
XML

AmountClaimed 1..1
CT_CTnonZeroWholePoundStructure
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTC]/GroupAndConsortium/ClaimToGroupRelief/CompanyInformation/Company/AmountClaimed
cardinality	1..1
description	Amount claimed
id	[Amount claimed]

element: TotalAmountClaimed
XML

TotalAmountClaimed 1..1
CT_CTnonZeroWholePoundStructure
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTC]/GroupAndConsortium/ClaimToGroupRelief/CompanyInformation/TotalAmountClaimed
cardinality	1..1
description	Total group relief claimed
id	[C1]

validation rule:

error code: 9506	description: If there is an entry in [C1] then [36] must be present and must equal that value.
------------------	--

transactional message (en)	Box 36 must be completed and equal to Box C1.
error code: 9507	description: [C1] must equal the sum of all iterations of [Amount claimed].
transactional message (en)	Box C1 must equal the sum of Claims to group relief 'Amount Claimed'.

element: NonResidentCompany

XML

NonResidentCompany 0..1
CT_YesType

base	CT_YesType
path	[CTC]/GroupAndConsortium/ClaimToGroupRelief/NonResidentCompany
cardinality	0..1
description	Does this claim involve a non-resident company?
id	[C1B]

element: LossesGeneratedAbroad

XML

LossesGeneratedAbroad 0..1
CT_YesType

base	CT_YesType
path	[CTC]/GroupAndConsortium/ClaimToGroupRelief/LossesGeneratedAbroad
cardinality	0..1
description	Does this claim include losses generated abroad?
id	[C1C]

element: ClaimAuthorisation

XML

ClaimAuthorisation 0..1

- AuthorisationOptions 1..1
- Authorisation 0..1

path	[CTC]/GroupAndConsortium/ClaimToGroupRelief/ClaimAuthorisation
cardinality	0..1
description	Authorisation of claim
id	[Authorisation of claim]

element: AuthorisationOptions

XML

AuthorisationOptions 1..1

- SimplifiedArrangementInForce 0..1
CT_YesType
- CopyOfNoticesOfConsentAttached 0..1
CT_YesType

path	[CTC]/GroupAndConsortium/ClaimToGroupRelief/ClaimAuthorisation/AuthorisationOptions
cardinality	1..1
description	Type of authorisation
id	[Authorisation options]

element: SimplifiedArrangementInForce

XML

SimplifiedArrangementInForce 0..1
CT_YesType

base	CT_YesType
path	[CTC]/GroupAndConsortium/ClaimToGroupRelief/ClaimAuthorisation/AuthorisationOptions/SimplifiedArrangementInForce

cardinality	0..1
description	Is a simplified arrangement in force?
id	[Simplified arrangement in force]

validation rule:

error code: 9508	description: If Simplified arrangement in force is present the following should be true: [Authorisation of claim to group relief]
transactional message (en)	Claims to group relief 'Claim authorisation' must be completed if 'Simplified arrangement in force' is present.
error code: 9972	description: If [Simplified arrangement in force] is present the following should be true: [36] exceeds 0
transactional message (en)	If 'Simplified arrangement in force' is present then C1 must be greater than 0 (zero)

element: CopyOfNoticesOfConsentAttached

XML

CopyOfNoticesOfConsentAttached 0..1
CT_YesType

base	CT_YesType
path	[CTC]/GroupAndConsortium/ClaimToGroupRelief/ClaimAuthorisation/AuthorisationOptions/CopyOfNoticesOfConsentAttached
cardinality	0..1
description	Notice/s of consent attached?
id	[Copy of notices of consent attached]

validation rule:

error code: 9510	description: If [Copy of notices of consent attached] is 'yes' then there must be a PDF attachment of type 'other' in this submission.
transactional message (en)	If 'Copy of notices of consent' are completed then a PDF attachment of type 'Other' must be present.
error code: 9973	description: If [Copy of notices of consent attached] is present the following should be true: [36] exceeds 0
transactional message (en)	If 'Copy of notices of consent' is present then C1 must be greater than 0 (zero)

element: Authorisation

XML



path	[CTC]/GroupAndConsortium/ClaimToGroupRelief/ClaimAuthorisation/Authorisation
cardinality	0..1
description	Authorisation of claim to group relief
id	[Authorisation of claim to group relief]

element: AuthorisationWhereSimplifiedArrangement

XML

AuthorisationWhereSimplifiedArrangement 1..1
CT_YesType

base	CT_YesType
path	[CTC]/GroupAndConsortium/ClaimToGroupRelief/ClaimAuthorisation/Authorisation/AuthorisationWhereSimplifiedArrangement
cardinality	1..1
description	Authorisation of claim where a simplified arrangement applies
id	[Authorisation where simplified arrangement]

element: **NameOfAuthorisedPerson**

XML

NameOfAuthorisedPerson 1..1
CTexcludedCharsStringType

base	CTexcludedCharsStringType
path	[CTC]/GroupAndConsortium/ClaimToGroupRelief/ClaimAuthorisation/Authorisation/NameOfAuthorisedPerson
cardinality	1..1
description	Name of person authorised to sign
id	[Name of authorised person]

element: **CompanyName**

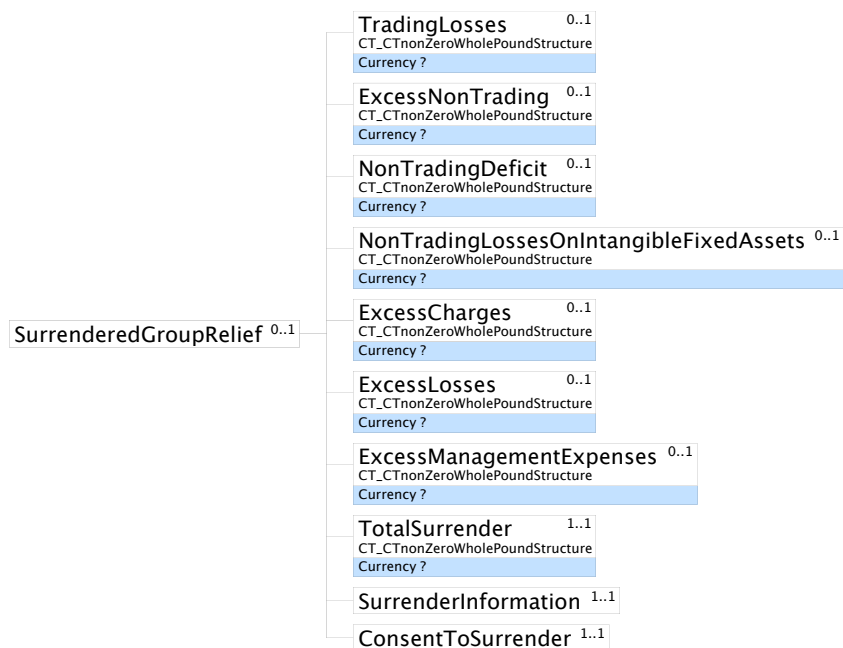
XML

CompanyName 1..1
CTexcludedCharsStringType

base	CTexcludedCharsStringType
path	[CTC]/GroupAndConsortium/ClaimToGroupRelief/ClaimAuthorisation/Authorisation/CompanyName
cardinality	1..1
description	Name of authorised company
id	[Name of authorised company]

element: **SurrenderedGroupRelief**

XML



path	[CTC]/GroupAndConsortium/SurrenderedGroupRelief
cardinality	0..1
description	Amounts surrendered as group relief
id	[2: Amounts surrendered as group relief]

element: **TradingLosses**

XML

TradingLosses 0..1
CTnonZeroWholePoundStructure
Currency?

base	CTnonZeroWholePoundStructure
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path	[CTC]/GroupAndConsortium/SurrenderedGroupRelief/TradingLosses
cardinality	0..1
description	Trading losses
id	[Trading losses]

element: ExcessNonTrading

XML

ExcessNonTrading 0..1
CT_CTnonZeroWholePoundStructure
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTC]/GroupAndConsortium/SurrenderedGroupRelief/ExcessNonTrading
cardinality	0..1
description	Excess non-trade capital allowances over income from which they are primarily deductible
id	[Excess non-trade capital allowances]

element: NonTradingDeficit

XML

NonTradingDeficit 0..1
CT_CTnonZeroWholePoundStructure
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTC]/GroupAndConsortium/SurrenderedGroupRelief/NonTradingDeficit
cardinality	0..1
description	Non-trading deficit on loan relationships
id	[Non trading deficit]

element: NonTradingLossesOnIntangibleFixedAssets

XML

NonTradingLossesOnIntangibleFixedAssets 0..1
CT_CTnonZeroWholePoundStructure
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTC]/GroupAndConsortium/SurrenderedGroupRelief/NonTradingLossesOnIntangibleFixedAssets
cardinality	0..1
description	Non-trading losses on intangible fixed assets
id	[Non trading losses on intangible fixed assets]

element: ExcessCharges

XML

ExcessCharges 0..1
CT_CTnonZeroWholePoundStructure
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTC]/GroupAndConsortium/SurrenderedGroupRelief/ExcessCharges
cardinality	0..1
description	Excess charges over profits
id	[Excess charges over profits]

element: ExcessLosses

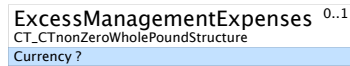
XML

ExcessLosses 0..1
CT_CTnonZeroWholePoundStructure
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTC]/GroupAndConsortium/SurrenderedGroupRelief/ExcessLosses
cardinality	0..1
description	Excess of schedule A losses over profits
id	[Excess of schedule A losses over profits]

element: ExcessManagementExpenses

XML



base	CT_CTnonZeroWholePoundStructure
path	[CTC]/GroupAndConsortium/SurrenderedGroupRelief/ExcessManagementExpenses
cardinality	0..1
description	Excess of management expenses over profits
id	[Excess management expenses]

element: TotalSurrender

XML



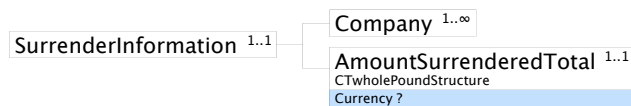
base	CT_CTnonZeroWholePoundStructure
path	[CTC]/GroupAndConsortium/SurrenderedGroupRelief/TotalSurrender
cardinality	1..1
description	Total surrendered as group relief
id	[Total surrendered as group relief]

validation rule:

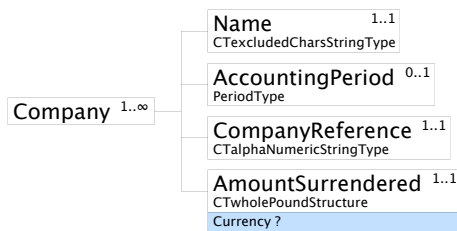
error code: 9511	description: [Total surrendered as group relief] should equal (The sum of [Trading losses], [Excess non-trade capital allowances], [Non trading deficit], [Non trading losses on intangible fixed assets], [Excess charges over profits], [Excess of schedule A losses over profits], and [Excess management expenses])
transactional message (en)	Amounts surrendered as group relief 'Surrender as group relief total' must equal the sum of 'Trading losses', 'Excess non-trade capital allowances over income from which they are primarily deductible', 'Non-trading deficit on loan relationships', 'Non-trading losses on intangible fixed assets', 'Excess charges over profits', 'Excess of Schedule A losses over profits', and 'Excess of management expenses over profits'.

element: SurrenderInformation

XML



path	[CTC]/GroupAndConsortium/SurrenderedGroupRelief/SurrenderInformation
cardinality	1..1
description	Details of surrender
id	[Details of surrender]



path	[CTC]/GroupAndConsortium/SurrenderedGroupRelief/SurrenderInformation/Company
cardinality	1..∞
description	Details of claimant company surrender
id	[Company]



base	CTExcludedCharsStringType
path	[CTC]/GroupAndConsortium/SurrenderedGroupRelief/SurrenderInformation/Company/Name
cardinality	1..1
description	Name of claimant company
example	DecisiveSoft Plc
minLength	2
maxLength	56
id	[Name of claimant company]



base	PeriodType
path	[CTC]/GroupAndConsortium/SurrenderedGroupRelief/SurrenderInformation/Company/AccountingPeriod
cardinality	0..1
description	Accounting period of claimant company
id	[Accounting period of claimant company]

validation rule:

error code: 9512	description: 'To Date' must be different to [AP To Date] if 'Account of claimant company Start Date' is equal to [AP From Date], and vice versa.
transactional message (en)	The start and end dates of the Accounting period of the claimant company can only be completed where the period is different from that covered by the return.
error code: 9513	description: From date must be on or before [AP To Date].
transactional message (en)	The Details of surrender Accounting period of claimant company 'From' date must be on or before the return period 'To' date.
error code: 9514	description: Period Covered must not be longer than 12 months
transactional message (en)	The Details of surrender Accounting period of claimant company must not be longer than 12 months.
error code: 9515	description: The To date must not be before the From date.
transactional message (en)	The Details of surrender Accounting period of claimant company 'To' date must not be before the Details of surrender Accounting period of claimant company 'From' date.
error code: 9516	description: To date must be on or after [AP From Date].

transactional message (en)	The Details of surrender Accounting period of claimant company 'To' date must be on or after the return period 'From' date.
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element: CompanyReference

XML

CompanyReference 1..1
CTalphaNumericStringType

base	CTalphaNumericStringType
path	[CTC]/GroupAndConsortium/SurrenderedGroupRelief/SurrenderInformation/Company/CompanyReference
cardinality	1..1
description	Tax reference of claimant company
minLength	8
maxLength	20
id	[Tax reference of claimant company]

element: AmountSurrendered

XML

AmountSurrendered 1..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	[CTC]/GroupAndConsortium/SurrenderedGroupRelief/SurrenderInformation/Company/AmountSurrendered
cardinality	1..1
description	Amount surrendered
id	[Amount surrendered]

element: AmountSurrenderedTotal

XML

AmountSurrenderedTotal 1..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	[CTC]/GroupAndConsortium/SurrenderedGroupRelief/SurrenderInformation/AmountSurrenderedTotal
cardinality	1..1
description	Total amount surrendered
id	[C2]

validation rule:

error code: 9517	description: [C2] must equal the sum of all iterations of [Amount surrendered].
transactional message (en)	C2 must equal the sum of the Details of surrender 'Amount surrendered'.

element: ConsentToSurrender

XML

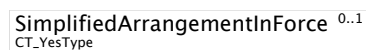
ConsentToSurrender 1..1

- ConsentOptions 0..1
- Declaration 0..1

path	[CTC]/GroupAndConsortium/SurrenderedGroupRelief/ConsentToSurrender
cardinality	1..1
description	Consent to surrender
id	[Consent to surrender]



path	[CTC]/GroupAndConsortium/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions
cardinality	0..1
description	Type of consent
id	[Consent options]



base	CT_YesType
path	[CTC]/GroupAndConsortium/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/SimplifiedArrangementInForce
cardinality	0..1
description	Is a simplified arrangement in force?
id	[Simplified arrangement in force]

validation rule:

error code: 9974	description: If [Simplified arrangement in force] is present the following should be true: [C2] exceeds 0
transactional message (en)	If 'Simplified arrangement in force' is present then C1 must be greater than 0 (zero)



base	CT_YesType
path	[CTC]/GroupAndConsortium/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/NoticeOfConsentCompleted
cardinality	0..1
description	Has CT600C notice of consent been completed?
id	[Notice of consent completed]

validation rule:

error code: 9519	description: If Notice of consent completed is present the following should be true: [Declaration of consent]
transactional message (en)	Amounts surrendered as group relief 'Declaration' must be completed if 'Notices of consent' is present.
error code: 9961	description: [Notice of consent completed] should not be present if [Copy of notices of consent attached]
transactional message (en)	Notice of consent completed' must not be 'Yes' if 'Copy of notices of consent attached' is 'Yes'
error code: 9975	description: If [Notice of consent completed] is present the following should be true: [C2] exceeds 0
transactional message (en)	If 'Notice of consent' is 'Yes' then C2 must be greater than 0 (zero)



base	CT_YesType
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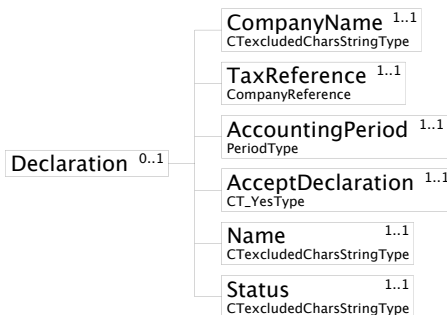
path	[CTC]/GroupAndConsortium/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached
cardinality	0..1
description	Notice/s of consent attached?
id	[Copy of notices of consent attached]

validation rule:

error code: 9521	description: [Copy of notices of consent attached] should not be present if [Declaration of consent]
transactional message (en)	Copies of notices of consent' must not be present if Amounts surrendered as group relief 'Declaration' is completed.
error code: 9522	description: If [Copy of notices of consent attached] is 'yes' then there must be a PDF attachment of type 'other' in this submission.
transactional message (en)	If amounts surrendered of group relief 'Copies of notices of consent' is 'Yes' then a PDF attachment of type 'Other' must be present.
error code: 9976	description: If [Copy of notices of consent attached] is present the following should be true: [C2] exceeds 0
transactional message (en)	If 'Copies of notices of consent' is 'Yes' then C2 must be greater than 0 (zero)

element: Declaration

XML



path	[CTC]/GroupAndConsortium/SurrenderedGroupRelief/ConsentToSurrender/Declaration
cardinality	0..1
description	Declaration of consent
id	[Declaration of consent]

element: CompanyName

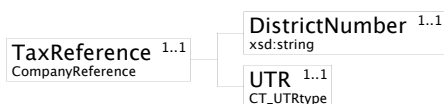
XML



base	CTExcludedCharsStringType
path	[CTC]/GroupAndConsortium/SurrenderedGroupRelief/ConsentToSurrender/Declaration/CompanyName
cardinality	1..1
description	Name of company surrendering relief
minLength	2
maxLength	56
id	[Name of company surrendering relief]

validation rule:

error code: 9523	description: Must equal [Company name].
transactional message (en)	Details of company surrendering relief 'Company name' must match the return 'Company name'.



base	CompanyReference
path	[CTC]/GroupAndConsortium/SurrenderedGroupRelief/ConsentToSurrender/Declaration/TaxReference
cardinality	1..1
description	Tax reference of company surrendering relief
id	[Tax reference of company surrendering relief]

validation rule:

error code: 9543	description: The value of the UTR element of [Tax reference of company surrendering relief] must equal the value of [Company reference].
transactional message (en)	Tax reference of the company surrendering relief must equal the return 'Tax reference'.



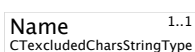
base	PeriodType
path	[CTC]/GroupAndConsortium/SurrenderedGroupRelief/ConsentToSurrender/Declaration/AccountingPeriod
cardinality	1..1
description	Accounting period of company surrendering relief
id	[Accounting period of company surrendering relief]

validation rule:

error code: 9524	description: From and To dates must be equal to [AP From Date] and [AP To Date].
transactional message (en)	Details of company surrendering relief Accounting period must match the Accounting period of the return.



base	CT_YesType
path	[CTC]/GroupAndConsortium/SurrenderedGroupRelief/ConsentToSurrender/Declaration/AcceptDeclaration
cardinality	1..1
description	I certify that all the information I have given on these pages is correct and complete to the best of my knowledge and belief.
id	[Accept declaration]



base	CTexcludedCharsStringType
path	[CTC]/GroupAndConsortium/SurrenderedGroupRelief/ConsentToSurrender/Declaration/Name
cardinality	1..1
description	Name of signatory

minLength	2
maxLength	56
id	[Name of signatory]

element: Status

XML

Status 1..1
CTexcludedCharsStringType

base	CTexcludedCharsStringType
path	[CTC]/GroupAndConsortium/SurrenderedGroupRelief/ConsentToSurrender/Declaration/Status
cardinality	1..1
description	Status of the signatory
minLength	2
maxLength	56
id	[Status of the signatory]

element: EUFTclaimed

XML

EUFTclaimed 0..1 — CompanyInformation 1..1

path	[CTC]/GroupAndConsortium/EUFTclaimed
cardinality	0..1
description	EUFTclaimed
id	[3: Claims to EUFT]

validation rule:

error code: 9962	description: If [Return type] is 'new' and [3: Claims to EUFT] is submitted then there must be a PDF attachment of type 'other' in this submission.
transactional message (en)	If return type is 'New' and 'EUFT claimed' is present then a PDF attachment of type 'Other' must be present.

element: CompanyInformation

XML

CompanyInformation 1..1 — Company 1..∞
TotalAmountClaimed 1..1
CT_CTnonZeroPoundPenceStructure
Currency ?

path	[CTC]/GroupAndConsortium/EUFTclaimed/CompanyInformation
cardinality	1..1
description	Company information
id	[Company information]

element: Company

XML

Company 1..∞ — Name 1..1
CTexcludedCharsStringType
AccountingPeriod 0..1
PeriodType
CompanyReference 1..1
CTAlphaNumericStringType
AmountClaimed 1..1
CT_CTnonZeroPoundPenceStructure
Currency ?
EUFTNoticeOfConsent 0..1
CT_YesType

path	[CTC]/GroupAndConsortium/EUFTclaimed/CompanyInformation/Company
------	---

cardinality	1..∞
description	Company
id	[Company]

validation rule:

error code: 9525	description: [EUFT notice of consent] is mandatory if [Return type] eq 'new' and [3: Claims to EUFT].
transactional message (en)	EUFT notice of consent' must be present if return type is 'new' and EUFT is claimed

element: Name

XML

Name 1..1
CTexcluedCharsStringType

base	CTexcluedCharsStringType
path	[CTC]/GroupAndConsortium/EUFTclaimed/CompanyInformation/Company/Name
cardinality	1..1
description	Name of surrendering company
example	CATS Software
minLength	2
maxLength	56
id	[Name of surrendering company]

element: AccountingPeriod

XML

AccountingPeriod 0..1
PeriodType

From 1..1
xsd:date

To 1..1
xsd:date

base	PeriodType
path	[CTC]/GroupAndConsortium/EUFTclaimed/CompanyInformation/Company/AccountingPeriod
cardinality	0..1
description	Accounting period of surrendering company
id	[Accounting period of surrendering company]

validation rule:

error code: 9526	description: 'To Date' must be different to [AP To Date] if 'Account of surrendering company Start Date' is equal to [AP From Date], and 'From Date' must be different to [AP From Date] if 'Account of surrendering company End Date' is equal to [AP To Date].
transactional message (en)	The start and end dates of the Accounting period of the surrendering company can only be completed where the period is different from that covered by the return.
error code: 9527	description: From date must be on or before [AP To Date].
transactional message (en)	Accounting period of surrendering company start date must be on or before the return period 'To' date.
error code: 9528	description: Period Covered must not be longer than 12 months
transactional message (en)	Accounting period of surrendering company must not be longer than 12 months.
error code: 9529	description: The To date must not be before the From date.
transactional message (en)	Accounting period of surrendering company 'End' date must be on or after the return period 'From' date.
error code: 9530	description: To date must be on or after [AP From Date].
transactional message (en)	The details of company surrendering Accounting period 'End' date must be on or after the return period 'From' date.
error code: 9977	description: To date must be on or before [AP To Date].
transactional message (en)	The details of company surrendering Accounting period 'End' date must be on or before the return period 'To' date.

element: **CompanyReference**

XML

CompanyReference 1..1
CTAlphaNumericStringType

base	CTAlphaNumericStringType
path	[CTC]/GroupAndConsortium/EUFTclaimed/CompanyInformation/Company/CompanyReference
cardinality	1..1
description	Tax reference of surrendering company
minLength	8
maxLength	20
id	[Tax reference of surrendering company]

element: **AmountClaimed**

XML

AmountClaimed 1..1
CT_CTnonZeroPoundPenceStructure
Currency ?

base	CT_CTnonZeroPoundPenceStructure
path	[CTC]/GroupAndConsortium/EUFTclaimed/CompanyInformation/Company/AmountClaimed
cardinality	1..1
description	Amount claimed
id	[Amount claimed]

element: **EUFTNoticeOfConsent**

XML

EUFTNoticeOfConsent 0..1
CT_YesType

base	CT_YesType
path	[CTC]/GroupAndConsortium/EUFTclaimed/CompanyInformation/Company/EUFTNoticeOfConsent
cardinality	0..1
description	Is notice of consent to this claim attached?
id	[EUFT notice of consent]

element: **TotalAmountClaimed**

XML

TotalAmountClaimed 1..1
CT_CTnonZeroPoundPenceStructure
Currency ?

base	CT_CTnonZeroPoundPenceStructure
path	[CTC]/GroupAndConsortium/EUFTclaimed/CompanyInformation/TotalAmountClaimed
cardinality	1..1
description	Total of amounts claimed
id	[C3]

validation rule:

error code: 9531	description: [C3] must equal the sum of all iterations of [Amount claimed].
transactional message (en)	Box C3 must equal the sum of Claims to EUFT 'Amount claimed' total.

element: **EUFTsurrendered**

XML

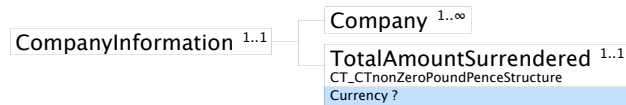
EUFTsurrendered 0..1

- CompanyInformation 1..1
- ConsentToSurrender 1..1

path	[CTC]/GroupAndConsortium/EUFTsurrendered
cardinality	0..1
description	EUFTsurrendered
id	[4: Amounts of EUFT Surrendered]

element: CompanyInformation

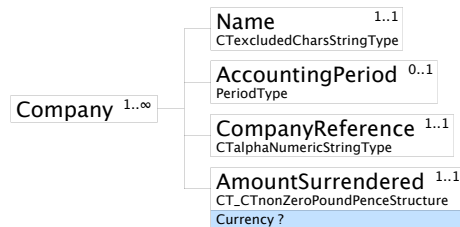
XML



path	[CTC]/GroupAndConsortium/EUFTsurrendered/CompanyInformation
cardinality	1..1
description	Company information
id	[Company information]

element: Company

XML



path	[CTC]/GroupAndConsortium/EUFTsurrendered/CompanyInformation/Company
cardinality	1..∞
description	Company
id	[Company]

element: Name

XML



base	CTExcludedCharsStringType
path	[CTC]/GroupAndConsortium/EUFTsurrendered/CompanyInformation/Company/Name
cardinality	1..1
description	Name of company claiming EUFT
example	Surrendered All Ltd
minLength	2
maxLength	56
id	[Name of company claiming EUFT]

element: AccountingPeriod

XML



base	PeriodType
path	[CTC]/GroupAndConsortium/EUFTsurrendered/CompanyInformation/Company/AccountingPeriod
cardinality	0..1

description	Accounting period of claimant company
id	[Accounting period of claimant company]

validation rule:

error code: 9532	description: 'To Date' must be different to [AP To Date] if 'Account of claimant company Start Date' is equal to [AP From Date] and vice versa.
transactional message (en)	The start and end dates of the Accounting period of the claimant company can only be completed where the period is different from that covered by the return.
error code: 9533	description: From date must be on or before [AP To Date].
transactional message (en)	Claims to EUFT Accounting period 'From' date must be on or before the return period 'To' date.
error code: 9534	description: Period Covered must not be longer than 12 months
transactional message (en)	Claims to EUFT Accounting period of surrendering company must not be longer than 12 months.
error code: 9535	description: The To date must not be before the From date.
transactional message (en)	Claims to EUFT Accounting period of surrendering company 'To' date must not be before the Accounting period of surrendering company 'From' date.
error code: 9536	description: [Accounting period of claimant company] 'To' date must be on or after [AP To Date].
transactional message (en)	Accounting period of claimant company 'End' date must be on or after the return period 'To' date.
transactional message (cy)	Rhaid i ddyddiad 'Diwedd' cyfnod cyfrifyddu'r cwmni sy'n hawlio fod ar neu ar ôl dyddiad 'I' cyfnod Ffurflen Dreth y Cwmni

element: CompanyReference

XML

CompanyReference 1..1
CTAlphaNumericStringType

base	CTAlphaNumericStringType
path	[CTC]/GroupAndConsortium/EUFTsurrendered/CompanyInformation/Company/CompanyReference
cardinality	1..1
description	Tax reference of claimant company
minLength	8
maxLength	20
id	[Tax reference of claimant company]

element: AmountSurrendered

XML

AmountSurrendered 1..1
CT_CTnonZeroPoundPenceStructure
Currency ?

base	CT_CTnonZeroPoundPenceStructure
path	[CTC]/GroupAndConsortium/EUFTsurrendered/CompanyInformation/Company/AmountSurrendered
cardinality	1..1
description	Amount surrendered
id	[Amount surrendered]

element: TotalAmountSurrendered

XML

TotalAmountSurrendered 1..1
CT_CTnonZeroPoundPenceStructure
Currency ?

base	CT_CTnonZeroPoundPenceStructure
path	[CTC]/GroupAndConsortium/EUFTsurrendered/CompanyInformation/TotalAmountSurrendered

cardinality	1..1
description	Total of amounts surrendered
id	[C4]

validation rule:

error code: 9537	description: [C4] must equal the sum of all iterations of [Amount surrendered].
transactional message (en)	Box C4 must equal the sum of Amounts of EUFT 'Amount surrendered'.

element: ConsentToSurrender

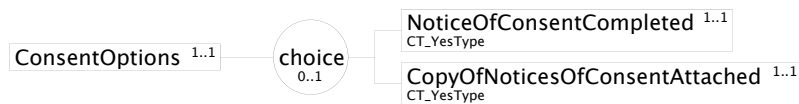
XML



path	[CTC]/GroupAndConsortium/EUFTsurrendered/ConsentToSurrender
cardinality	1..1
description	Consent to surrender
id	[Consent to surrender EUFT]

element: ConsentOptions

XML



path	[CTC]/GroupAndConsortium/EUFTsurrendered/ConsentToSurrender/ConsentOptions
cardinality	1..1
description	Type of consent
id	[Consent options EUFT]

choice:

XML



path	[CTC]/GroupAndConsortium/EUFTsurrendered/ConsentToSurrender/ConsentOptions
cardinality	0..1

element: NoticeOfConsentCompleted

XML



base	CT_YesType
path	[CTC]/GroupAndConsortium/EUFTsurrendered/ConsentToSurrender/ConsentOptions/NoticeOfConsentCompleted
cardinality	1..1
description	Has CT600C notice of consent been completed?
id	[Notice of consent completed]

validation rule:

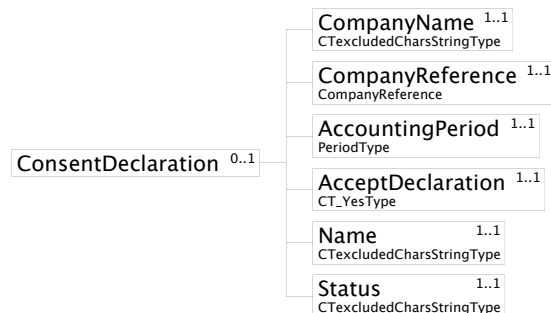
error code: 9538	description: If Notice of consent completed is present the following should be true: [Declaration of consent]
transactional message (en)	Amounts of EUFT surrendered 'Notice of consent' is present so the Amounts of EUFT surrendered 'Declaration' must be completed.

CopyOfNoticesOfConsentAttached 1..1
CT_YesType

base	CT_YesType
path	[CTC]/GroupAndConsortium/EUFTsurrendered/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached
cardinality	1..1
description	Notice/s of consent attached?
id	[Copy of notices of consent attached]

validation rule:

error code: 9539	description: Copy of notices of consent attached should not be present if [Declaration of consent]
transactional message (en)	Copy of notice of consent' must not be present if Amounts of EUFT surrendered 'Declaration' is completed.
error code: 9540	description: If this is 'yes' then there must be a PDF attachment of type 'other' in this submission.
transactional message (en)	If 'Copy of notices of consent' are present then a PDF attachment of type 'Other' must be present.



path	[CTC]/GroupAndConsortium/EUFTsurrendered/ConsentToSurrender/ConsentDeclaration
cardinality	0..1
description	Declaration of consent
id	[Declaration of consent]

CompanyName 1..1
CTExcludedCharsStringType

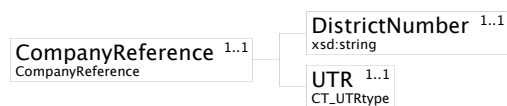
base	CTExcludedCharsStringType
path	[CTC]/GroupAndConsortium/EUFTsurrendered/ConsentToSurrender/ConsentDeclaration/CompanyName
cardinality	1..1
description	Name of company surrendering EUFT
minLength	2
maxLength	56
id	[Name of company surrendering EUFT]

validation rule:

error code: 9541	description: Must equal [Company name].
transactional message (en)	Details of company surrendering EUFT 'Company name' must match the return 'Company name'.

element: **CompanyReference**

XML



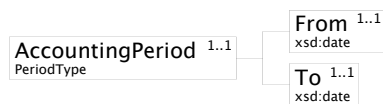
base	CompanyReference
path	[CTC]/GroupAndConsortium/EUFTsurrendered/ConsentToSurrender/ConsentDeclaration/CompanyReference
cardinality	1..1
description	Tax reference of company surrendering EUFT
id	[Tax reference of company surrendering EUFT]

validation rule:

error code: 9544	description: The value of the UTR element of [Tax reference of company surrendering EUFT] must equal the value of [Company reference].
transactional message (en)	Tax reference of the company surrendering EUFT' must equal the return 'Tax reference'.

element: **AccountingPeriod**

XML



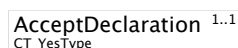
base	PeriodType
path	[CTC]/GroupAndConsortium/EUFTsurrendered/ConsentToSurrender/ConsentDeclaration/AccountingPeriod
cardinality	1..1
description	Accounting period of company surrendering EUFT
id	[Accounting period of company surrendering EUFT]

validation rule:

error code: 9542	description: From and To dates must be equal to [AP From Date] and [AP To Date].
transactional message (en)	Details of company surrendering EUFT Accounting period must match the Accounting period of the return.

element: **AcceptDeclaration**

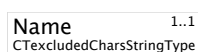
XML



base	CT_YesType
path	[CTC]/GroupAndConsortium/EUFTsurrendered/ConsentToSurrender/ConsentDeclaration/AcceptDeclaration
cardinality	1..1
description	I certify that all the information I have given on these pages is correct and complete to the best of my knowledge and belief.
id	[Accept declaration]

element: **Name**

XML



base	CTexcludedCharsStringType
path	[CTC]/GroupAndConsortium/EUFTsurrendered/ConsentToSurrender/ConsentDeclaration/Name
cardinality	1..1
description	Name of signatory

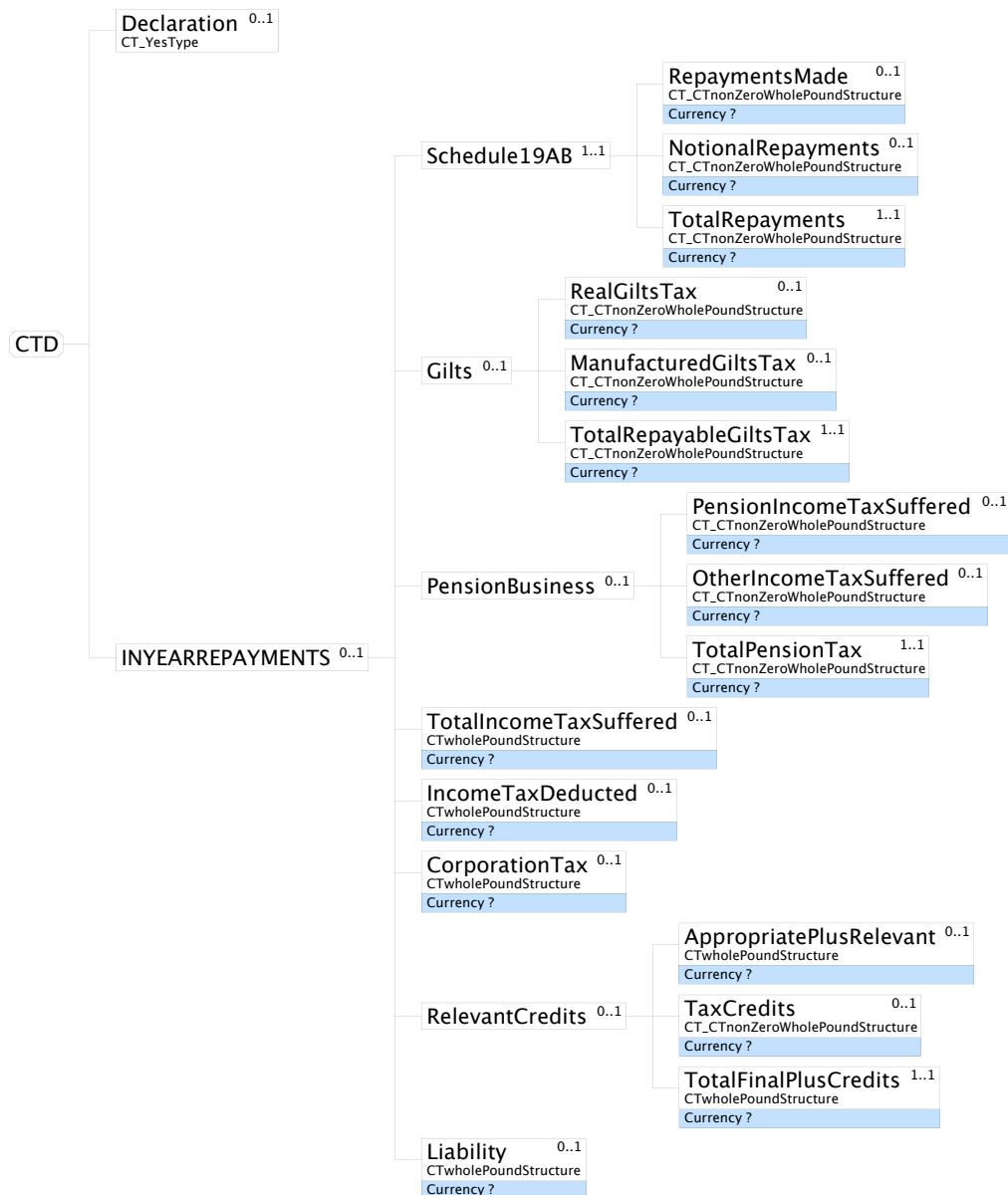
minLength	2
maxLength	56
id	[Name of signatory]

element: **Status**

XML

Status 1..1
CTexcludedCharsStringType

base	CTexcludedCharsStringType
path	[CTC]/GroupAndConsortium/EUFTsurrendered/ConsentToSurrender/ConsentDeclaration/Status
cardinality	1..1
description	Status of the signatory
minLength	2
maxLength	56
id	[Status of the signatory]



type: CTD

XML



path	[CTD]
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validation rule:

error code: 9550	description: Either [D1–D16] or [Overseas life assurance business declaration] must be submitted.
transactional message (en)	Either 'In year repayments' or 'Overseas life assurance business declaration' must be submitted.

element: Declaration

XML

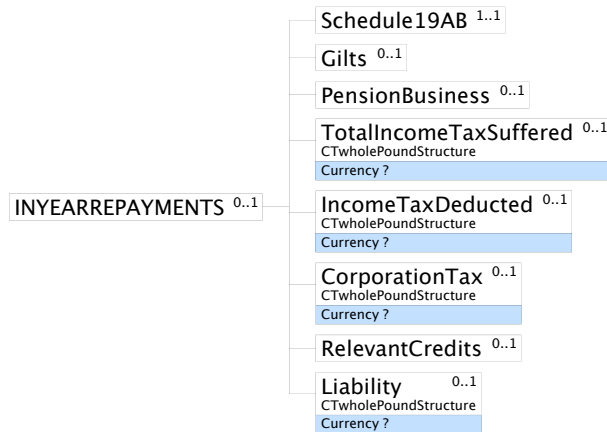


base	CT_YesType
path	[CTD]/Declaration
cardinality	0..1
description	Overseas life assurance business declaration

id	[Overseas life assurance business declaration]
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element: INYEARREPAYMENTS

XML



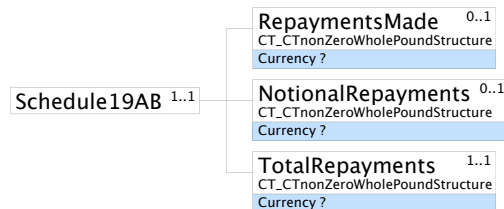
path	[CTD]/INYEARREPAYMENTS
cardinality	0..1
description	In-year repayments
id	[D1-D16]

validation rule:

error code: 9551	description: Liability should be present if [D3] exceeds [D15]
transactional message (en)	Box D16 must be completed if Box D3 is greater than Box D15.
error code: 9552	description: If [D1-D16] is submitted then [AP From Date] must be on or before '2004-04-05'.
transactional message (en)	Boxes D1, D2 and D3 can only be completed if the period covered by the return 'From' date is on or before 05/04/2004.

element: Schedule19AB

XML



path	[CTD]/INYEARREPAYMENTS/Schedule19AB
cardinality	1..1
description	Repayments under schedule 19AB
id	[D1-D3]

validation rule:

error code: 9553	description: If Schedule19 aB is present the following should be true: [D1] or [D2]
transactional message (en)	Box D1 or Box D2 must be completed if 'Repayments under schedule 19AB' is present.

element: RepaymentsMade

XML



base	CT_CTnonZeroWholePoundStructure
path	[CTD]/INYEARREPAYMENTS/Schedule19AB/RepaymentsMade
cardinality	0..1
description	Sch 19AB repayments made

id	[D1]
----	------

element: NotionalRepayments

XML

NotionalRepayments 0..1
CT_CTnonZeroWholePoundStructure
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTD]/INYEARREPAYMENTS/Schedule19AB/NotionalRepayments
cardinality	0..1
description	Sch 19AB notional repayments
id	[D2]

validation rule:

error code: 9554	description: [D13] must be present if [D2] is present.
transactional message (en)	Box D13 must be completed if Box D2 is completed.
error code: 9555	description: [D2] can only be submitted if [AP From Date] is on or before '1999-03-31'.
transactional message (en)	Box D2 can only be submitted if the return period 'From' date is on or before 31/03/1999.

element: TotalRepayments

XML

TotalRepayments 1..1
CT_CTnonZeroWholePoundStructure
Currency ?

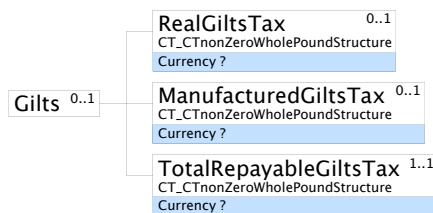
base	CT_CTnonZeroWholePoundStructure
path	[CTD]/INYEARREPAYMENTS/Schedule19AB/TotalRepayments
cardinality	1..1
description	Total repayments under Sch 19AB
id	[D3]

validation rule:

error code: 9556	description: Total repayments is valid if and only if it equals ([D1] plus [D2])
transactional message (en)	Box D3 must equal Box D1 plus Box D2.

element: Gilts

XML



path	[CTD]/INYEARREPAYMENTS/Gilts
cardinality	0..1
description	Gilts
id	[D4-D6]

validation rule:

error code: 9557	description: If Gilts is present the following should be true: [D4] or [D5]
transactional message (en)	Box D4 or Box D5 must be completed if 'Gilts' is present.

element: RealGiltsTax

XML

RealGiltsTax 0..1
CT_CTnonZeroWholePoundStructure
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTD]/INYEARREPAYMENTS/Gilts/RealGiltsTax
cardinality	0..1
description	Pension business notionally repayable real gilts tax
id	[D4]

validation rule:

error code: 9558	description: [D4] can only be submitted if [AP From Date] is on or before '1999-03-31'.
transactional message (en)	Box D4 can only be submitted if the return period 'From' date is on or before 31/03/1999.

element: ManufacturedGiltsTax

XML

ManufacturedGiltsTax 0..1
CT_CTnonZeroWholePoundStructure
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTD]/INYEARREPAYMENTS/Gilts/ManufacturedGiltsTax
cardinality	0..1
description	Pension business notionally repayable manufactured gilts tax
id	[D5]

validation rule:

error code: 9559	description: [D5] can only be submitted if [AP From Date] is on or before '1999-03-31'.
transactional message (en)	Box D5 can only be submitted if the return period 'From' date is on or before 31/03/1999.

element: TotalRepayableGiltsTax

XML

TotalRepayableGiltsTax 1..1
CT_CTnonZeroWholePoundStructure
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTD]/INYEARREPAYMENTS/Gilts/TotalRepayableGiltsTax
cardinality	1..1
description	Total pension business notionally repayable gilts tax
id	[D6]

validation rule:

error code: 9560	description: Total repayable gilts tax is valid if and only if it equals ([D4] plus [D5])
transactional message (en)	Box D6 must equal Box D4 plus Box D5.

element: PensionBusiness

XML

PensionBusiness 0..1

- PensionIncomeTaxSuffered 0..1
CT_CTnonZeroWholePoundStructure
Currency ?
- OtherIncomeTaxSuffered 0..1
CT_CTnonZeroWholePoundStructure
Currency ?
- TotalPensionTax 1..1
CT_CTnonZeroWholePoundStructure
Currency ?

path	[CTD]/INYEARREPAYMENTS/PensionBusiness
cardinality	0..1
description	Pension business
id	[D7-D9]

element: **PensionIncomeTaxSuffered**

XML

PensionIncomeTaxSuffered 0..1
CT_CTnonZeroWholePoundStructure
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTD]/INYEARREPAYMENTS/PensionBusiness/PensionIncomeTaxSuffered
cardinality	0..1
description	Pension business share of income tax actually suffered
id	[D7]

element: **OtherIncomeTaxSuffered**

XML

OtherIncomeTaxSuffered 0..1
CT_CTnonZeroWholePoundStructure
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTD]/INYEARREPAYMENTS/PensionBusiness/OtherIncomeTaxSuffered
cardinality	0..1
description	Individual savings account business and exempt business income tax actually suffered
id	[D8]

element: **TotalPensionTax**

XML

TotalPensionTax 1..1
CT_CTnonZeroWholePoundStructure
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTD]/INYEARREPAYMENTS/PensionBusiness/TotalPensionTax
cardinality	1..1
description	Subtotal
id	[D9]

validation rule:

error code: 9561	description: Total pension tax is valid if and only if it equals (The sum of [D6], [D7], and [D8])
transactional message (en)	Box D9 must equal the sum of Boxes D6, D7 and D8.
error code: 9562	description: [D13] must be present if [D9] is present.
transactional message (en)	Box D13 must be completed if Box D9 is completed.

element: **TotalIncomeTaxSuffered**

XML

TotalIncomeTaxSuffered 0..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	[CTD]/INYEARREPAYMENTS/TotalIncomeTaxSuffered
cardinality	0..1
description	Total income tax suffered
id	[D10]

validation rule:

error code: 9563	description: [D13] must be present if [D10] is present.
transactional message (en)	Box D13 must be completed if Box D10 is completed.

element: IncomeTaxDeducted

XML

IncomeTaxDeducted 0..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	[CTD]/INYEARREPAYMENTS/IncomeTaxDeducted
cardinality	0..1
description	Income tax deducted from relevant payments
id	[D11]

validation rule:

error code: 9564	description: [D13] must be present if [D11] is present.
transactional message (en)	Box D13 must be completed if Box D11 is completed.

element: CorporationTax

XML

CorporationTax 0..1
CTWholePoundStructure
Currency ?

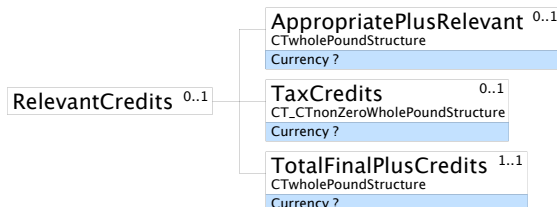
base	CTWholePoundStructure
path	[CTD]/INYEARREPAYMENTS/CorporationTax
cardinality	0..1
description	Corporation tax before income tax set off
id	[D12]

validation rule:

error code: 9565	description: [D13] must be present if [D12] is present.
transactional message (en)	Box D13 must be completed if Box D12 is completed.

element: RelevantCredits

XML



path	[CTD]/INYEARREPAYMENTS/RelevantCredits
cardinality	0..1
description	Relevant credits
id	[D13-D15]

validation rule:

error code: 9566	description: If Relevant credits is present the following should be true: [D13] or [D14]
transactional message (en)	Box D13 or Box D14 must be completed if 'Relevant Credits' is present.

element: AppropriatePlusRelevant

XML

AppropriatePlusRelevant 0..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	[CTD]/INYEARREPAYMENTS/RelevantCredits/AppropriatePlusRelevant
cardinality	0..1

description	Appropriate amount plus relevant full amount (but not less than 0)
id	[D13]

validation rule:

error code: 9567	description: If the sum ([D2] + [D10] minus ([D11] + [D12])) is positive, then [D13] must equal the lower of [D9] or that sum, where [D9] is treated as being zero if absent.
transactional message (en)	Box D13 must equal the lower of Box D9 or (Box D2 plus Box D10) minus (Box D11 plus Box D12), but cannot be less than 0 (zero).
error code: 9568	description: If the sum ([D2] + [D10] minus ([D11] + [D12])) is not positive, then [D13] must be zero or absent.
transactional message (en)	If the sum of (Box D2 plus Box D10) minus the sum of (Box D11 and Box D12) is not positive, then Box D13 must be (0) zero or absent.

element: TaxCredits

XML

TaxCredits 0..1
CT_CTNonZeroWholePoundStructure
Currency ?

base	CT_CTNonZeroWholePoundStructure
path	[CTD]/INYEARREPAYMENTS/RelevantCredits/TaxCredits
cardinality	0..1
description	Payable individual savings account business and exempt business tax credits
id	[D14]

element: TotalFinalPlusCredits

XML

TotalFinalPlusCredits 1..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	[CTD]/INYEARREPAYMENTS/RelevantCredits/TotalFinalPlusCredits
cardinality	1..1
description	Relevant final amount plus paragraph 1(7) amount
id	[D15]

validation rule:

error code: 9569	description: Total final plus credits is valid if and only if it equals ([D13] plus [D14])
transactional message (en)	Box D15 must equal Box D13 plus Box D14.

element: Liability

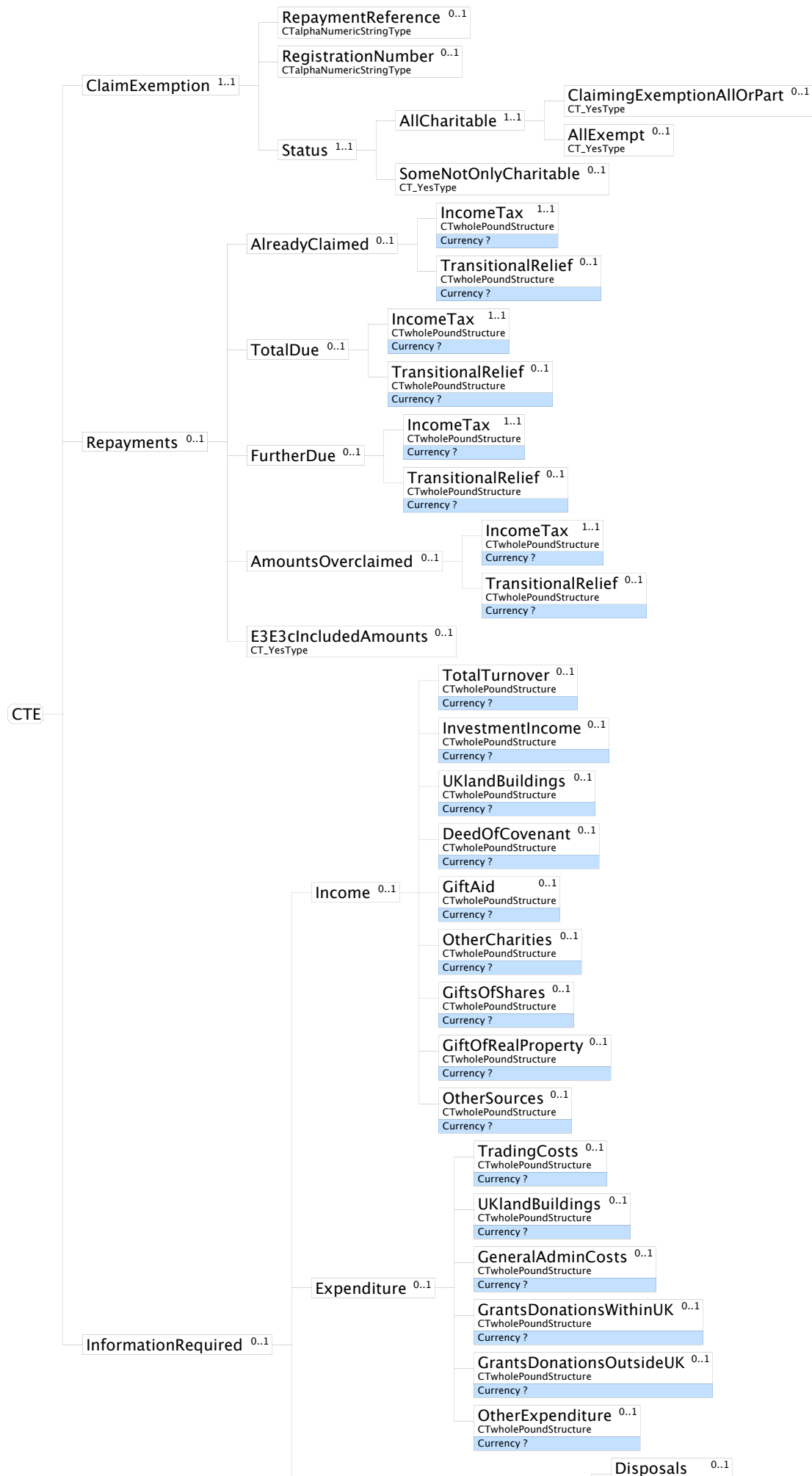
XML

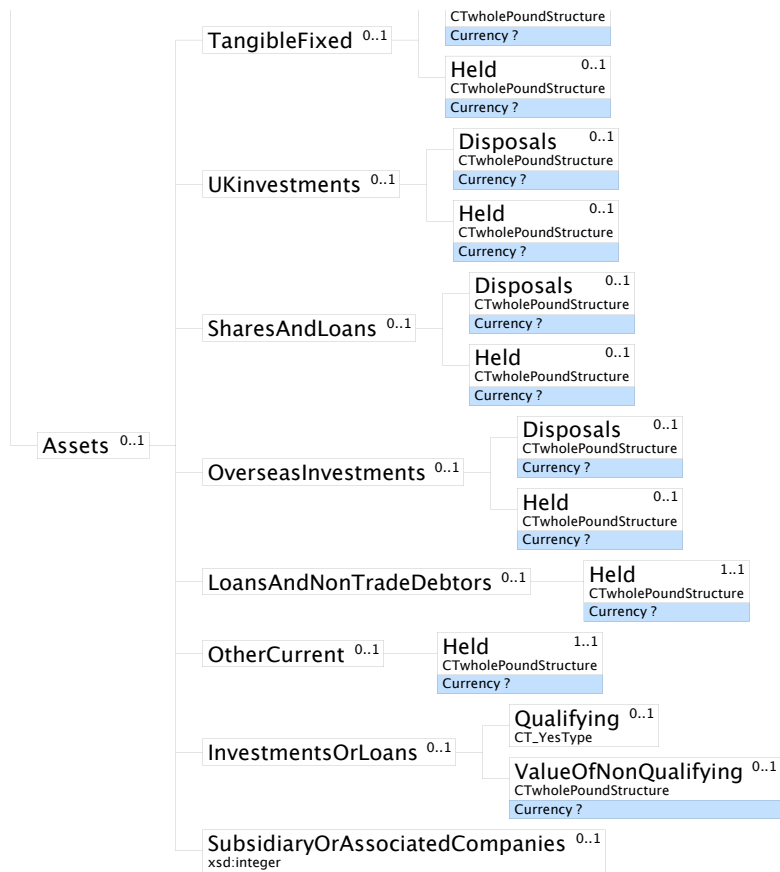
Liability 0..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	[CTD]/INYEARREPAYMENTS/Liability
cardinality	0..1
description	Paragraph 3, Sch 19AB, liability
id	[D16]

validation rule:

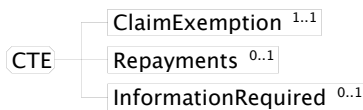
error code: 9570	description: [D16] must equal [D3] minus [D15] if the sum is positive. Otherwise, [D16] must equal zero.
transactional message (en)	Box D16 must equal Box D3 minus Box D15 if this sum is positive. Otherwise, Box D16 must equal 0 (zero).





type: CTE

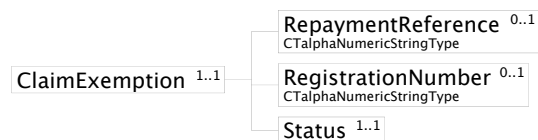
XML



path	[CTE]
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element: ClaimExemption

XML



path	[CTE]/ClaimExemption
cardinality	1..1
description	Claim exemption
id	[Claims to exemption]

element: RepaymentReference

XML



base	CTalphaNumericStringType
path	[CTE]/ClaimExemption/RepaymentReference
cardinality	0..1
description	Repayment reference
example	XN8765
minLength	2

maxLength	11
pattern	(X[NRT]? C[RH]) Z[BCDEFGHJKN] EW ST NI [0-9]{1,9}
id	[Charity – Repayment reference]

element: RegistrationNumber

XML

RegistrationNumber 0..1
CTAlphaNumericStringType

base	CTAlphaNumericStringType
path	[CTE]/ClaimExemption/RegistrationNumber
cardinality	0..1
description	Charity registration number
example	8763589
minLength	6
maxLength	8
id	[Charity registration number]

element: Status

XML

Status 1..1

AllCharitable 1..1

SomeNotOnlyCharitable 0..1
CT_YesType

path	[CTE]/ClaimExemption/Status
cardinality	1..1
description	Status
id	[Status]

validation rule:

error code: 9600	description: If Status is present the following should be true: [Claiming exemption all or part tick box] or [All exemptAll exempt tick box] or [Some not only charitable tick box]
transactional message (en)	At least one of the 'Claims to exemption' boxes must be 'Yes'.
transactional message (cy)	Mae'n rhaid i o leiaf un o'r blychau 'Cais am eithriad' fod yn 'Ie'.

element: AllCharitable

XML

AllCharitable 1..1

ClaimingExemptionAllOrPart 0..1
CT_YesType

AllExempt 0..1
CT_YesType

path	[CTE]/ClaimExemption/Status/AllCharitable
cardinality	1..1
description	All charitable
id	[All charitable]

element: ClaimingExemptionAllOrPart

XML

ClaimingExemptionAllOrPart 0..1
CT_YesType

base	CT_YesType
path	[CTE]/ClaimExemption/Status/AllCharitable/ClaimingExemptionAllOrPart
cardinality	0..1
description	The company was a Charity and is claiming exemption from all tax on all or part of its income and gains

id	[Claiming exemption all or part tick box]
----	---

element: AllExempt

XML

AllExempt 0..1
CT_YesType

base	CT_YesType
path	[CTE]/ClaimExemption/Status/AllCharitable/AllExempt
cardinality	0..1
description	All income and gains are exempt from tax and have been, or will be applied for charitable purposes only
id	[All exemptAll exempt tick box]

element: SomeNotOnlyCharitable

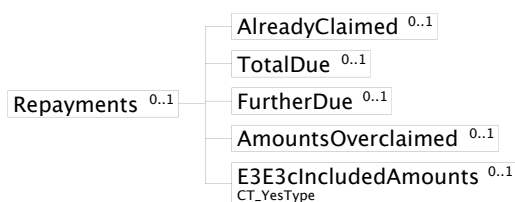
XML

SomeNotOnlyCharitable 0..1
CT_YesType

base	CT_YesType
path	[CTE]/ClaimExemption/Status/SomeNotOnlyCharitable
cardinality	0..1
description	Some of the charity's income and gains may not be exempt or have not been applied for charitable purposes only and I have completed the form CT600
id	[Some not only charitable tick box]

element: Repayments

XML



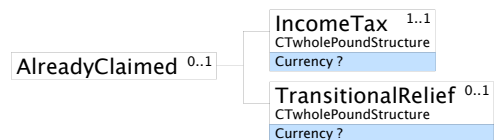
path	[CTE]/Repayments
cardinality	0..1
description	Repayments
id	[E1–E4d]

validation rule:

error code: 9601	description: [E3] should be present if [E2] exceeds [E1]
transactional message (en)	Box E3 must be completed if Box E2 is greater than Box E1.
transactional message (cy)	Mae'n rhaid i flwch E3 gael ei gwblhau os yw Blwch E2 yn fwy na Blwch E1.
error code: 9602	description: [E3c] should be present if [E2b] exceeds [E1a]
transactional message (en)	Box E3c must be completed if Box E2b is greater than Box E1a.
transactional message (cy)	Mae'n rhaid i flwch E3c gael ei gwblhau os yw Blwch E2b yn fwy na Blwch E1a.
error code: 9603	description: [E4] should be present if [E1] exceeds [E2]
transactional message (en)	Box E4 must be completed if Box E1 is greater than Box E2.
transactional message (cy)	Mae'n rhaid i flwch E4 gael ei gwblhau os yw Blwch E1 yn fwy na Blwch E2.
error code: 9604	description: [E4d] should be present if [E1a] exceeds [E2b]
transactional message (en)	Box E4d must be completed if Box E1a is greater than Box E2b.
transactional message (cy)	Mae'n rhaid i flwch E4d gael ei gwblhau os yw Blwch E1a yn fwy na Blwch E2b.

element: AlreadyClaimed

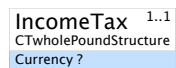
XML



path	[CTE]/Repayments/AlreadyClaimed
cardinality	0..1
description	Amount already claimed in period using form R68 or R68(MGA)
id	[E1,E1a]

element: IncomeTax

XML



base	CTwholePoundStructure
path	[CTE]/Repayments/AlreadyClaimed/IncomeTax
cardinality	1..1
description	Income tax
id	[E1]

element: TransitionalRelief

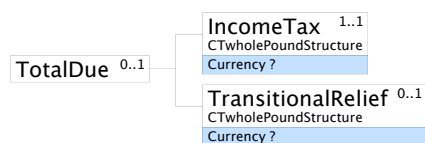
XML



base	CTwholePoundStructure
path	[CTE]/Repayments/AlreadyClaimed/TransitionalRelief
cardinality	0..1
description	Transitional relief
id	[E1a]

element: TotalDue

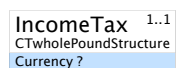
XML



path	[CTE]/Repayments/TotalDue
cardinality	0..1
description	Total repayment/payment due
id	[E2,E2b]

element: IncomeTax

XML



base	CTwholePoundStructure
path	[CTE]/Repayments/TotalDue/IncomeTax
cardinality	1..1

description	Income tax
id	[E2]

validation rule:

error code: 9605	description: If Income tax is present the following should be true: [E3,E3c] or [E4,E4d]
transactional message (en)	If 'Total repayment or payment due' is completed either 'Further repayments or payment due' or 'Amounts overclaimed for period' must also be completed.
transactional message (cy)	Pe cwblheir 'Cyfanswm yr ad-daliad neu'r taliad sy'n ddyledus', rhaid cwblhau naill ai 'Ad-daliadau neu daliadau pellach sy'n ddyledus' neu 'Symiau a or-hawliwyd am y cyfnod' hefyd.

element: TransitionalRelief

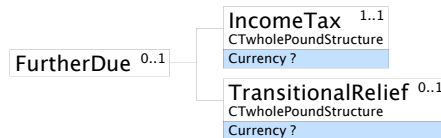
XML

TransitionalRelief 0..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	[CTE]/Repayments/TotalDue/TransitionalRelief
cardinality	0..1
description	Transitional relief
id	[E2b]

element: FurtherDue

XML



path	[CTE]/Repayments/FurtherDue
cardinality	0..1
description	Further repayment/payment due
id	[E3,E3c]

element: IncomeTax

XML

IncomeTax 1..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	[CTE]/Repayments/FurtherDue/IncomeTax
cardinality	1..1
description	Income tax
id	[E3]

validation rule:

error code: 9606	description: [E3] should not be present if [E2] is less than [E1]
transactional message (en)	Box E3 must not be completed if Box E2 is less than Box E1.
transactional message (cy)	Ni ddylid cwblhau Blwch E3 os yw Blwch E2 yn llai na Blwch E1.

element: TransitionalRelief

XML

TransitionalRelief 0..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
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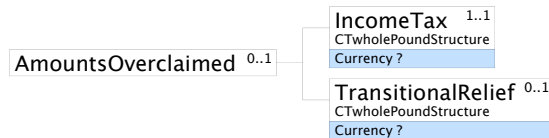
path	[CTE]/Repayments/FurtherDue/TransitionalRelief
cardinality	0..1
description	Transitional relief
id	[E3c]

validation rule:

error code: 9607	description: [E3c] should not be present if [E2b] is less than [E1a]
transactional message (en)	Box E3c must not be completed if Box E2b is less than Box E1a.
transactional message (cy)	Ni ddylid cwblhau Blwch E3c os yw Blwch E2b yn llai na Blwch E1a.

element: AmountsOverclaimed

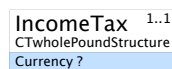
XML



path	[CTE]/Repayments/AmountsOverclaimed
cardinality	0..1
description	Amounts overclaimed in period
id	[E4,E4d]

element: IncomeTax

XML



base	CTwholePoundStructure
path	[CTE]/Repayments/AmountsOverclaimed/IncomeTax
cardinality	1..1
description	Income tax
id	[E4]

validation rule:

error code: 9608	description: [E4] should not be present if [E1] is less than [E2]
transactional message (en)	Box E4 must not be completed if Box E1 is less than Box E2.
transactional message (cy)	Ni ddylid cwblhau blwch E4 os yw Blwch E1 yn llai na Blwch E2.

element: TransitionalRelief

XML



base	CTwholePoundStructure
path	[CTE]/Repayments/AmountsOverclaimed/TransitionalRelief
cardinality	0..1
description	Transitional relief
id	[E4d]

validation rule:

error code: 9609	description: [E4d] should not be present if [E1a] is less than [E2b]
transactional message (en)	Box E4d must not be completed if Box E1a is less than Box E2b.
transactional message (cy)	Ni ddylid cwblhau blwch E4d os yw Blwch E1a yn llai na Blwch E2b.

E3E3cIncludedAmounts 0..1
CT_YesType

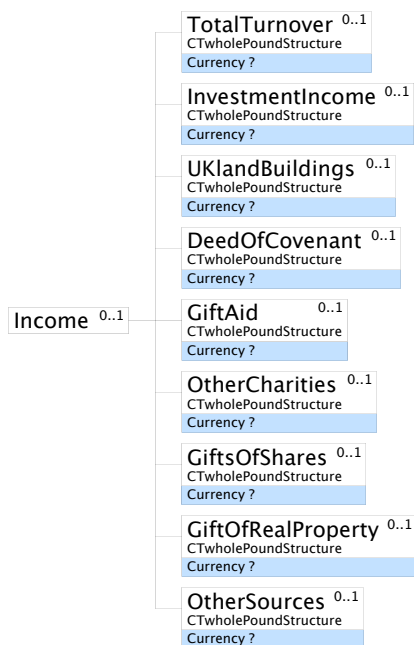
base	CT_YesType
path	[CTE]/Repayments/E3E3cIncludedAmounts
cardinality	0..1
description	E3 e3c included amounts
id	[E3 e3c included amounts]

validation rule:

error code: 9610	description: If E3 e3c included amounts is present the following should be true: [E3,E3c]
transactional message (en)	E3 E3c Included amounts' can only be 'Yes' if either Box E3 or Box E3c is completed.
transactional message (cy)	Gall 'E3 E3c Symiau Cynwysedig' ond fod yn 'Ie' pe cwblheir naill ai Blwch E3 neu Flwch E3c.



path	[CTE]/InformationRequired
cardinality	0..1
description	Information required
id	[E5-E28]



path	[CTE]/InformationRequired/Income
cardinality	0..1
description	Income
id	[E5-E13]

element: **TotalTurnover**

XML

TotalTurnover 0..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	[CTE]/InformationRequired/Income/TotalTurnover
cardinality	0..1
description	Total turnover from exempt trading activities
id	[E5]

element: **InvestmentIncome**

XML

InvestmentIncome 0..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	[CTE]/InformationRequired/Income/InvestmentIncome
cardinality	0..1
description	Investment Income
id	[E6]

element: **UKlandBuildings**

XML

UKlandBuildings 0..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	[CTE]/InformationRequired/Income/UKlandBuildings
cardinality	0..1
description	UK land and buildings
id	[E7]

element: **DeedOfCovenant**

XML

DeedOfCovenant 0..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	[CTE]/InformationRequired/Income/DeedOfCovenant
cardinality	0..1
description	Deed of Covenant
id	[E8]

element: **GiftAid**

XML

GiftAid 0..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	[CTE]/InformationRequired/Income/GiftAid
cardinality	0..1
description	Gift Aid or Millennium Gift Aid

id	[E9]
----	------

element: OtherCharities

XML

OtherCharities 0..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	[CTE]/InformationRequired/Income/OtherCharities
cardinality	0..1
description	Other Charities
id	[E10]

element: GiftsOfShares

XML

GiftsOfShares 0..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	[CTE]/InformationRequired/Income/GiftsOfShares
cardinality	0..1
description	Gifts of shares
id	[E11]

element: GiftOfRealProperty

XML

GiftOfRealProperty 0..1
CTwholePoundStructure
Currency ?

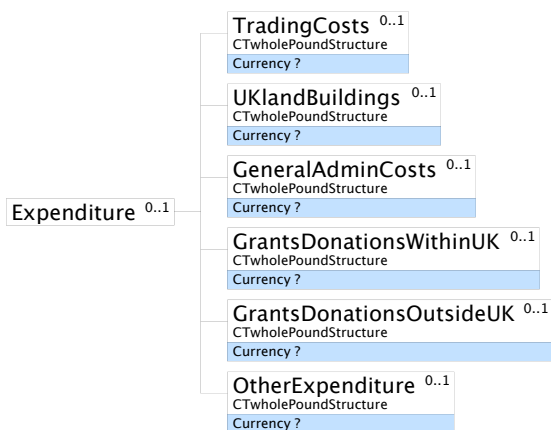
base	CTwholePoundStructure
path	[CTE]/InformationRequired/Income/GiftOfRealProperty
cardinality	0..1
description	Other Donations
id	[E12]

element: OtherSources

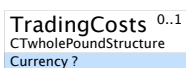
XML

OtherSources 0..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	[CTE]/InformationRequired/Income/OtherSources
cardinality	0..1
description	Other sources (for example, commissions, fees, small fund-raising)
id	[E13]



path	[CTE]/InformationRequired/Expenditure
cardinality	0..1
description	Expenditure
id	[E14–E19]



base	CTWholePoundStructure
path	[CTE]/InformationRequired/Expenditure/TradingCosts
cardinality	0..1
description	Trading Costs
id	[E14]

validation rule:

error code: 9611	description: If Trading costs is present the following should be true: [E5] exceeds 0
transactional message (en)	Box E14 can only be completed if Box E5 is greater than 0 (zero).
transactional message (cy)	Gellir ond cwblhau Blwch E14 os yw Blwch E5 yn fwy na 0 (sero).



base	CTWholePoundStructure
path	[CTE]/InformationRequired/Expenditure/UKlandBuildings
cardinality	0..1
description	UK land and buildings
id	[E15]

validation rule:

error code: 9612	description: If UKland buildings is present the following should be true: [E7] exceeds 0
transactional message (en)	Box E15 can only be completed if Box E7 is greater than 0 (zero).
transactional message (cy)	Gellir ond cwblhau Blwch E15 os yw Blwch E7 yn fwy na 0 (sero).



base	CTwholePoundStructure
path	[CTE]/InformationRequired/Expenditure/GeneralAdminCosts
cardinality	0..1
description	All general administration costs
id	[E16]

element: GrantsDonationsWithinUK

XML

GrantsDonationsWithinUK 0..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	[CTE]/InformationRequired/Expenditure/GrantsDonationsWithinUK
cardinality	0..1
description	All grants and donations made within the UK
id	[E17]

element: GrantsDonationsOutsideUK

XML

GrantsDonationsOutsideUK 0..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	[CTE]/InformationRequired/Expenditure/GrantsDonationsOutsideUK
cardinality	0..1
description	All grants and donations made outside the UK
id	[E18]

element: OtherExpenditure

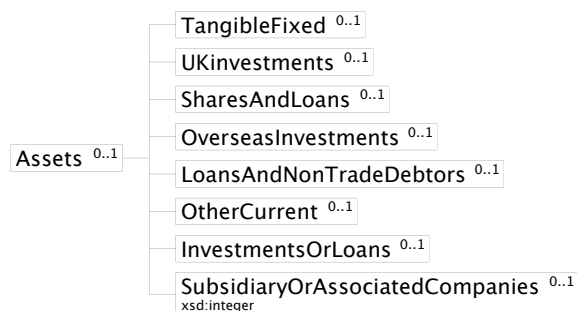
XML

OtherExpenditure 0..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	[CTE]/InformationRequired/Expenditure/OtherExpenditure
cardinality	0..1
description	Other expenditure not included above
id	[E19]

element: Assets

XML

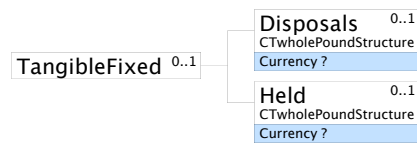


path	[CTE]/InformationRequired/Assets
cardinality	0..1

description	Assets
id	[E20–E28]

element: **TangibleFixed**

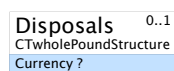
XML



path	[CTE]/InformationRequired/Assets/TangibleFixed
cardinality	0..1
description	Tangible fixed assets
id	[E20,E20a]

element: **Disposals**

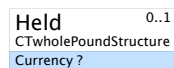
XML



base	CTwholePoundStructure
path	[CTE]/InformationRequired/Assets/TangibleFixed/Disposals
cardinality	0..1
description	Disposals in period (total consideration received)
id	[E20]

element: **Held**

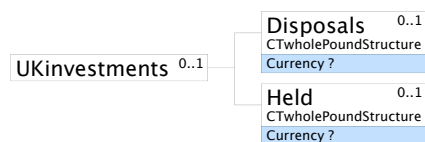
XML



base	CTwholePoundStructure
path	[CTE]/InformationRequired/Assets/TangibleFixed/Held
cardinality	0..1
description	Held at the end of the period
id	[E20a]

element: **UKinvestments**

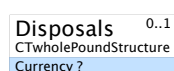
XML



path	[CTE]/InformationRequired/Assets/UKinvestments
cardinality	0..1
description	UK investments (excluding controlled companies)
id	[E21,E21b]

element: **Disposals**

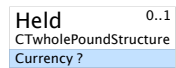
XML



base	CTWholePoundStructure
path	[CTE]/InformationRequired/Assets/UKInvestments/Disposals
cardinality	0..1
description	Disposals in period (total consideration received)
id	[E21]

element: Held

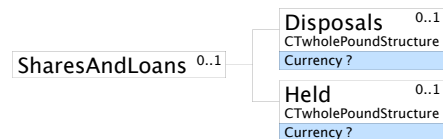
XML



base	CTWholePoundStructure
path	[CTE]/InformationRequired/Assets/UKInvestments/Held
cardinality	0..1
description	Held at the end of the period
id	[E21b]

element: SharesAndLoans

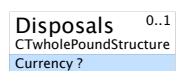
XML



path	[CTE]/InformationRequired/Assets/SharesAndLoans
cardinality	0..1
description	Shares in and loans to, controlled companies
id	[E22-E22c]

element: Disposals

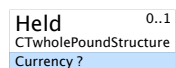
XML



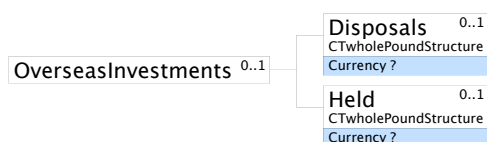
base	CTWholePoundStructure
path	[CTE]/InformationRequired/Assets/SharesAndLoans/Disposals
cardinality	0..1
description	Disposals in period (total consideration received)
id	[E22]

element: Held

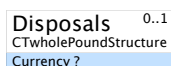
XML



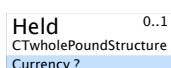
base	CTWholePoundStructure
path	[CTE]/InformationRequired/Assets/SharesAndLoans/Held
cardinality	0..1
description	Held at the end of the period
id	[E22c]



path	[CTE]/InformationRequired/Assets/OverseasInvestments
cardinality	0..1
description	Overseas investments
id	[E23–E23d]



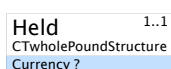
base	CTWholePoundStructure
path	[CTE]/InformationRequired/Assets/OverseasInvestments/Disposals
cardinality	0..1
description	Disposals in period (total consideration received)
id	[E23]



base	CTWholePoundStructure
path	[CTE]/InformationRequired/Assets/OverseasInvestments/Held
cardinality	0..1
description	Held at the end of the period
id	[E23d]



path	[CTE]/InformationRequired/Assets/LoansAndNonTradeDebtors
cardinality	0..1
description	Loans and non trade debtors
id	[E24e]

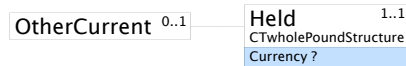


base	CTWholePoundStructure
path	[CTE]/InformationRequired/Assets/LoansAndNonTradeDebtors/Held
cardinality	1..1
description	Held at the end of the period

id	[E24e]
----	--------

element: OtherCurrent

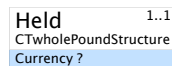
XML



path	[CTE]/InformationRequired/Assets/OtherCurrent
cardinality	0..1
description	Other current assets
id	[E25f]

element: Held

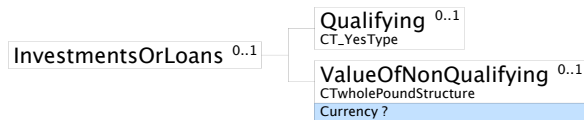
XML



base	CTwholePoundStructure
path	[CTE]/InformationRequired/Assets/OtherCurrent/Held
cardinality	1..1
description	Held at the end of the period
id	[E25f]

element: InvestmentsOrLoans

XML



path	[CTE]/InformationRequired/Assets/InvestmentsOrLoans
cardinality	0..1
description	Investments or loans
id	[E26–E27]

element: Qualifying

XML



base	CT_YesType
path	[CTE]/InformationRequired/Assets/InvestmentsOrLoans/Qualifying
cardinality	0..1
description	Are all investments and loans made by the charity in the accounting period qualifying within Part I or Part II of Sch 20 ICTA 1988
id	[E26]

validation rule:

error code: 9613	description: Qualifying should not be present if [E27]
transactional message (en)	Box E26 must not be 'Yes' if Box E27 is completed.
transactional message (cy)	Ni ddylai Blwch E26 fod yn 'Ie' pe cwblheir Blwch E27.

element: ValueOfNonQualifying

XML



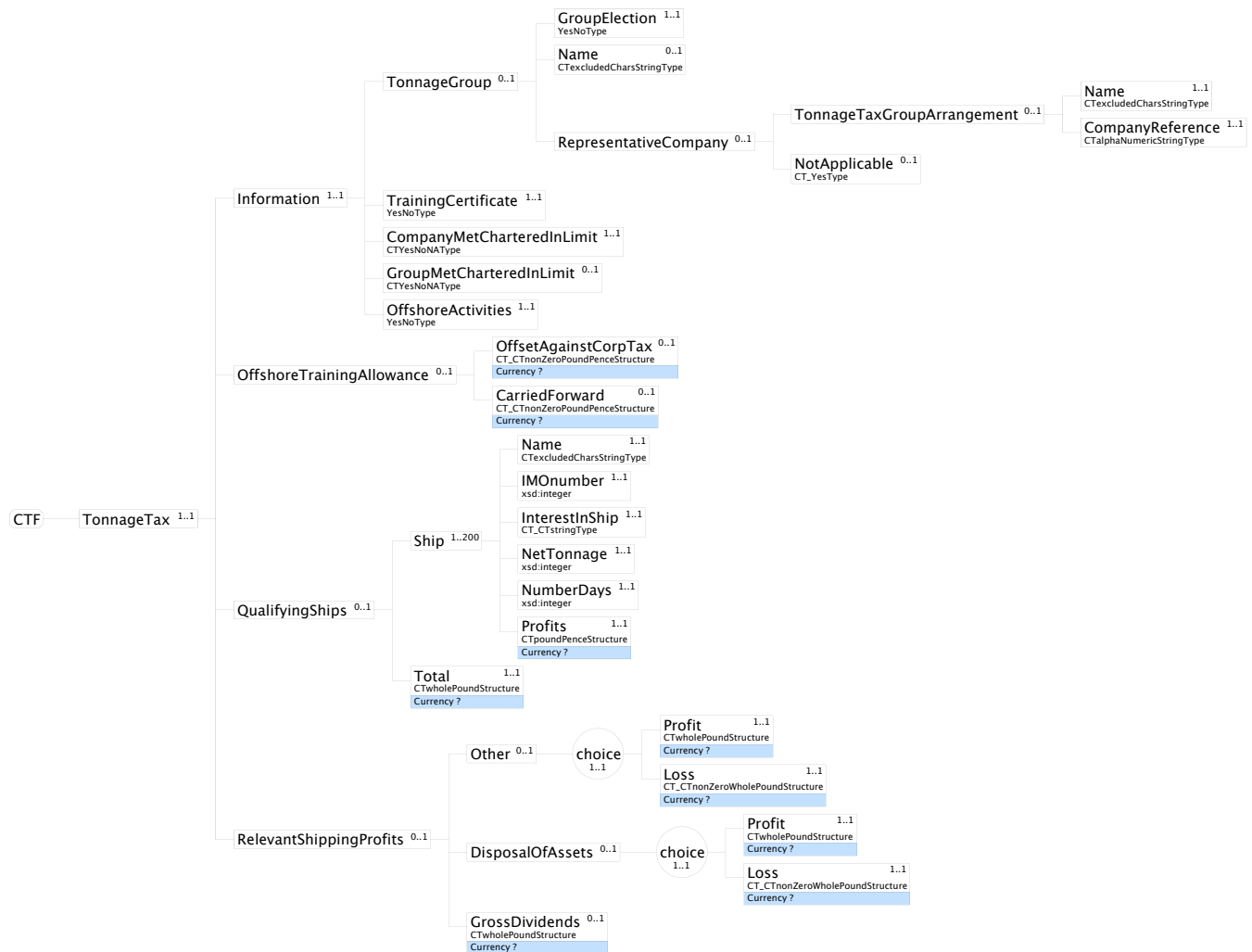
base	CTWholePoundStructure
path	[CTE]/InformationRequired/Assets/InvestmentsOrLoans/ValueOfNonQualifying
cardinality	0..1
description	Value of any non-qualifying investments and loans
id	[E27]

element: **SubsidiaryOrAssociatedCompanies**

XML

SubsidiaryOrAssociatedCompanies ^{0..1}
xsd:integer

base	xsd:integer
path	[CTE]/InformationRequired/Assets/SubsidiaryOrAssociatedCompanies
cardinality	0..1
description	Subsidiary or associated companies
example	23
maxInclusive	999
id	[E28]



type: CTF

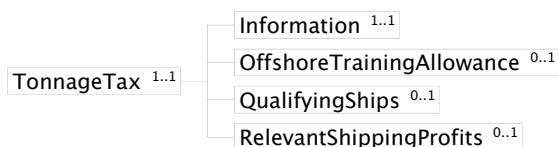
XML

CTF — TonnageTax 1..1

path	[CTF]
------	-------

element: TonnageTax

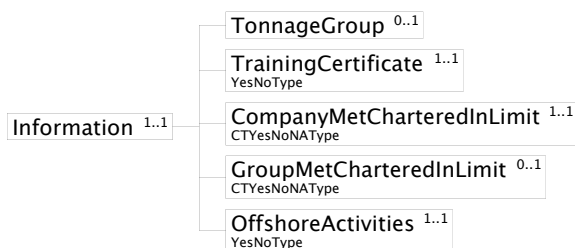
XML



path	[CTF]/TonnageTax
cardinality	1..1
description	Tonnage tax
id	[Tonnage Tax Page]

validation rule:

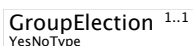
error code: 9650	description: If Tonnage tax is present the following should be true: [Qualifying ships] or [4: Relevant shipping profits]
transactional message (en)	Form CT600F can only be present if at least one of 'Computation of tonnage tax profits' or 'Relevant shipping profits' is completed.



path	[CTF]/TonnageTax/Information
cardinality	1..1
description	Information
id	[F1–F7]



path	[CTF]/TonnageTax/Information/TonnageGroup
cardinality	0..1
description	Tonnage group
id	[F1–F3]



base	YesNoType
path	[CTF]/TonnageTax/Information/TonnageGroup/GroupElection
cardinality	1..1
description	The company was party to a tonnage tax group election
id	[F1]

validation rule:

error code: 9651	description: If [F1] is 'yes', then [F2] must be present
transactional message (en)	If the company was a party to a tonnage tax group election, the name of the tonnage tax group of which the company was a member must be completed.
error code: 9652	description: If [F1] is 'yes', then [F6] must be present
transactional message (en)	If the company was a party to a tonnage tax group election, the company must indicate whether the group met the 75% limit on chartered-in tonnage.



base	CTextexcludedCharsStringType
path	[CTF]/TonnageTax/Information/TonnageGroup/Name
cardinality	0..1
description	Name of tonnage tax group of which the company was a member
example	Minnie Tonnage Group

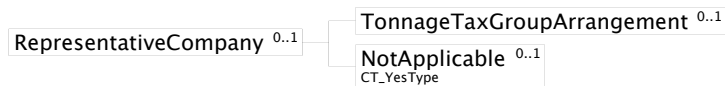
minLength	2
maxLength	56
id	[F2]

validation rule:

error code: 9653	description: If [F1] is 'no', [F2] must not be present.
transactional message (en)	The name of tonnage tax group must not be completed if the company was not a party to a tonnage tax group election.

element: RepresentativeCompany

XML



path	[CTF]/TonnageTax/Information/TonnageGroup/RepresentativeCompany
cardinality	0..1
description	Representative company
id	[F3]

validation rule:

error code: 9654	description: Representative company should not be present if [F1] equals 'no'
transactional message (en)	Name of representative company must not be completed if the company was not a party to a tonnage tax group election.
error code: 9655	description: If [F1] is 'yes' then exactly one of [Tonnage tax group arrangement] and [F3 – No representative company] must be present.
transactional message (en)	If the company was a party to a tonnage tax group election, enter either the 'Name' and 'Tax Reference' of the representative company or indicate that this is 'Not Applicable'.

element: TonnageTaxGroupArrangement

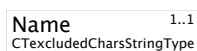
XML



path	[CTF]/TonnageTax/Information/TonnageGroup/RepresentativeCompany/TonnageTaxGroupArrangement
cardinality	0..1
description	Tonnage tax group arrangement
id	[Tonnage tax group arrangement]

element: Name

XML



base	CTExcludedCharsStringType
path	[CTF]/TonnageTax/Information/TonnageGroup/RepresentativeCompany/TonnageTaxGroupArrangement/Name
cardinality	1..1
description	Name of representative company where there was a tonnage tax group arrangement
minLength	2
maxLength	56
id	[F3 – Name]

element: CompanyReference

XML



base	CTAlphaNumericStringType
path	[CTF]/TonnageTax/Information/TonnageGroup/RepresentativeCompany/TonnageTaxGroupArrangement/CompanyReference
cardinality	1..1
description	Company reference
minLength	8
maxLength	20
id	[Company tax reference]

element: NotApplicable

XML

NotApplicable 0..1
CT_YesType

base	CT_YesType
path	[CTF]/TonnageTax/Information/TonnageGroup/RepresentativeCompany/NotApplicable
cardinality	0..1
description	No representative company
example	yes
id	[F3 – No representative company]

element: TrainingCertificate

XML

TrainingCertificate 1..1
YesNoType

base	YesNoType
path	[CTF]/TonnageTax/Information/TrainingCertificate
cardinality	1..1
description	The company was covered by a training certificate under paragraph 26 Sch 22 FA 2000
id	[F4]

element: CompanyMetCharteredInLimit

XML

CompanyMetCharteredInLimit 1..1
CTYesNoNAType

base	CTYesNoNAType
path	[CTF]/TonnageTax/Information/CompanyMetCharteredInLimit
cardinality	1..1
description	The company met the 75% limit on chartered-in tonnage
example	na
id	[F5]

validation rule:

error code: 9656	description: [F5] must equal 'na' if [F1] is 'yes'.
transactional message (en)	If the company was a party to a tonnage tax group election then it must indicate that the company meeting the 75% limit on chartered-in tonnage is 'Not Applicable'

element: GroupMetCharteredInLimit

XML

GroupMetCharteredInLimit 0..1
CTYesNoNAType

base	CTYesNoNAType
path	[CTF]/TonnageTax/Information/GroupMetCharteredInLimit

cardinality	0..1
description	The group met the 75% limit on chartered-in tonnage
example	yes
id	[F6]

validation rule:

error code: 9657	description: [F6] must be 'na' if [F3 – Name] is absent or not equal to [Company name].
transactional message (en)	If this company was not the representative company where there was a tonnage tax group arrangement, the group meeting the 75% limit on chartered-in tonnage must be 'Not Applicable'
error code: 9658	description: [F6] must be 'yes' or 'no' if [F3 – Name] equals [Company name].
transactional message (en)	If this company was the representative company, then it must indicate that the group meeting the 75% limit on chartered-in tonnage is 'Yes' or 'No'
error code: 9659	description: If [F1] is 'no', then [F6] must not be present
transactional message (en)	The group meeting the 75% limit on chartered-in tonnage must not be completed if the company was not a party to a tonnage tax group election.

element: OffshoreActivities

XML

OffshoreActivities 1..1
YesNoType

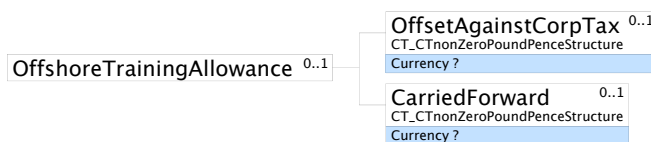
base	YesNoType
path	[CTF]/TonnageTax/Information/OffshoreActivities
cardinality	1..1
description	The company is subject to the special rules for offshore activities
id	[F7]

validation rule:

error code: 9660	description: Offshore training allowance should be present if [F7] equals 'yes'
transactional message (en)	Offshore training allowance' must be completed if the company is subject to the special rules for offshore activities.

element: OffshoreTrainingAllowance

XML



path	[CTF]/TonnageTax/OffshoreTrainingAllowance
cardinality	0..1
description	Offshore training allowance
id	[2: Offshore training allowance]

element: OffsetAgainstCorpTax

XML

OffsetAgainstCorpTax 0..1
CT_CTnonZeroPoundPenceStructure
Currency ?

base	CT_CTnonZeroPoundPenceStructure
path	[CTF]/TonnageTax/OffshoreTrainingAllowance/OffsetAgainstCorpTax
cardinality	0..1
description	The amount of training allowance to be offset against the corporation tax liability under Paragraph 114(3) of Sch 22 FA 2000
id	[F8]

element: **CarriedForward**

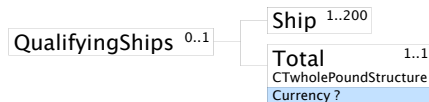
XML



base	CT_CTnonZeroPoundPenceStructure
path	[CTF]/TonnageTax/OffshoreTrainingAllowance/CarriedForward
cardinality	0..1
description	The amount of training allowance to be carried forward under paragraph 114(4) of Sch 22 FA 2000
id	[F9]

element: **QualifyingShips**

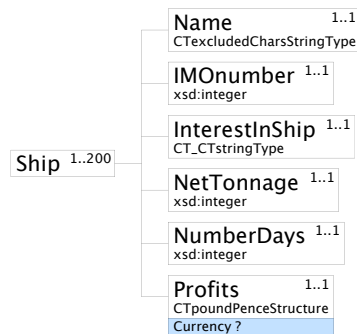
XML



path	[CTF]/TonnageTax/QualifyingShips
cardinality	0..1
description	Qualifying ships
id	[Qualifying ships]

element: **Ship**

XML



path	[CTF]/TonnageTax/QualifyingShips/Ship
cardinality	1..200
description	Ship
id	[Ship details]

element: **Name**

XML



base	CTexcludedCharsStringType
path	[CTF]/TonnageTax/QualifyingShips/Ship/Name
cardinality	1..1
description	Name
example	Rainbow Warrior
minLength	2
maxLength	56
id	[Name of Ship]

IMONumber 1..1
xsd:integer

base	xsd:integer
path	[CTF]/TonnageTax/QualifyingShips/Ship/IMONumber
cardinality	1..1
description	International Maritime Organisation number
example	5674321
pattern	[1-9][0-9]{6,7}
minInclusive	1000000
maxInclusive	99999999
id	[International Maritime Organisation number]

InterestInShip 1..1
CT_CTstringType

base	CT_CTstringType
path	[CTF]/TonnageTax/QualifyingShips/Ship/InterestInShip
cardinality	1..1
description	Interest in ship
example	F
id	[Interest in ship]

enumerated values:

O	Owned or bareboat chartered in (but not finance leased)
F	Finance leased
T	Chartered in otherwise than on bareboat terms, for example time charter or voyage charter
G	chartered from another member of the same tonnage tax group

NetTonnage 1..1
xsd:integer

base	xsd:integer
path	[CTF]/TonnageTax/QualifyingShips/Ship/NetTonnage
cardinality	1..1
description	Net tonnage
example	9999999
minInclusive	0
maxInclusive	9999999
id	[Net tonnage]

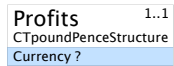
NumberDays 1..1
xsd:integer

base	xsd:integer
path	[CTF]/TonnageTax/QualifyingShips/Ship/NumberDays
cardinality	1..1

description	Number of days operated
example	324
minInclusive	1
maxInclusive	366
id	[Number of days operated]

element: Profits

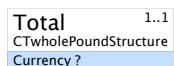
XML



base	CTpoundPenceStructure
path	[CTF]/TonnageTax/QualifyingShips/Ship/Profits
cardinality	1..1
description	Tonnage tax profits
id	[Tonnage tax profits]

element: Total

XML



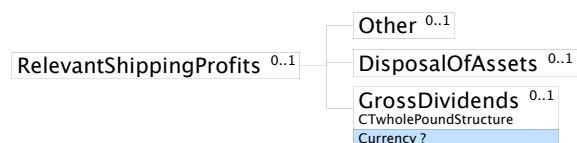
base	CTwholePoundStructure
path	[CTF]/TonnageTax/QualifyingShips/Total
cardinality	1..1
description	Total tonnage tax profits
id	[F10]

validation rule:

error code: 9663	description: [F10] must equal (the sum of all iterations of [Tonnage tax profits]) rounded down to the nearest whole pound.
transactional message (en)	Box F10 must equal the sum of all the 'Tonnage tax profits' amounts rounded down to the nearest whole pound.

element: RelevantShippingProfits

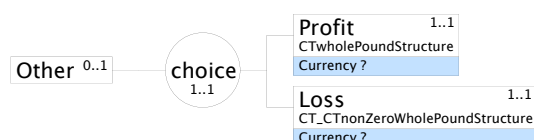
XML



path	[CTF]/TonnageTax/RelevantShippingProfits
cardinality	0..1
description	Relevant shipping profits
id	[4: Relevant shipping profits]

element: Other

XML

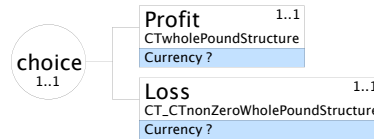


path	[CTF]/TonnageTax/RelevantShippingProfits/Other
cardinality	0..1

description	The profit or loss as shown in the companys accounts, other than non-tonnage tax profit or loss included elsewhere on the form CT600, and amounts included below
id	[F11]

choice:

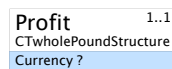
XML



path	[CTF]/TonnageTax/RelevantShippingProfits/Other
cardinality	1..1

element: **Profit**

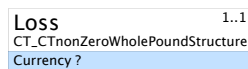
XML



base	CTwholePoundStructure
path	[CTF]/TonnageTax/RelevantShippingProfits/Other/Profit
cardinality	1..1
description	Profit
id	[F11 – profit]

element: **Loss**

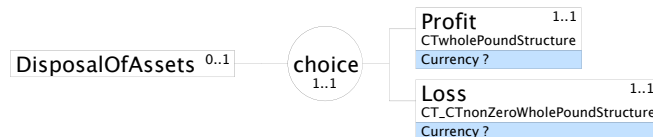
XML



base	CT_CTnonZeroWholePoundStructure
path	[CTF]/TonnageTax/RelevantShippingProfits/Other/Loss
cardinality	1..1
description	Loss
id	[F11 – loss]

element: **DisposalOfAssets**

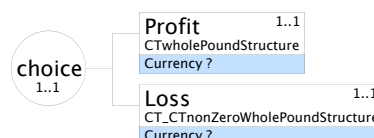
XML



path	[CTF]/TonnageTax/RelevantShippingProfits/DisposalOfAssets
cardinality	0..1
description	The profit or loss shown in the company's accounts in respect of the disposal of tonnage tax assets, which would otherwise be computed under the capital gains tax rules
id	[F12]

choice:

XML



path	[CTF]/TonnageTax/RelevantShippingProfits/DisposalOfAssets
cardinality	1..1

element: Profit

XML

Profit	1..1
CTWholePoundStructure	
Currency ?	

base	CTWholePoundStructure
path	[CTF]/TonnageTax/RelevantShippingProfits/DisposalOfAssets/Profit
cardinality	1..1
description	Profit
id	[F12 – profit]

element: Loss

XML

Loss	1..1
CT_CTnonZeroWholePoundStructure	
Currency ?	

base	CT_CTnonZeroWholePoundStructure
path	[CTF]/TonnageTax/RelevantShippingProfits/DisposalOfAssets/Loss
cardinality	1..1
description	Loss
id	[F12 – loss]

element: GrossDividends

XML

GrossDividends	0..1
CTWholePoundStructure	
Currency ?	

base	CTWholePoundStructure
path	[CTF]/TonnageTax/RelevantShippingProfits/GrossDividends
cardinality	0..1
description	The gross dividends qualifying as relevant shipping income under paragraph 49 of Sch 22 FA 2000, instead of under Sch D case V.
id	[F13]



type: CTG

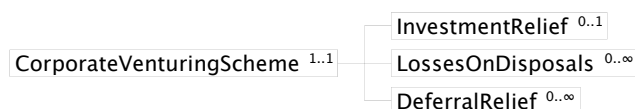
XML

CTG — CorporateVenturingScheme 1..1

path	[CTG]
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element: CorporateVenturingScheme

XML



path	[CTG]/CorporateVenturingScheme
cardinality	1..1
description	Corporate venturing scheme
id	[Corporate venturing scheme]

validation rule:

error code: 9700	description: If Corporate venturing scheme is present the following should be true: [Investment Relief] or [Losses on Disposals] or [Deferral Relief]
------------------	---

transactional message (en)	A CT600G 'Corporate venturing scheme' is present so 'Investment Relief' or 'Relief for losses on disposal of shares' or 'Deferral relief' must be completed.
----------------------------	--

element: InvestmentRelief

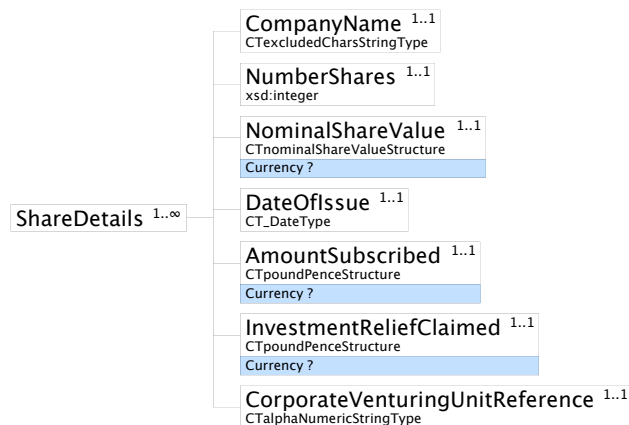
XML



path	[CTG]/CorporateVenturingScheme/InvestmentRelief
cardinality	0..1
description	Investment relief
id	[Investment Relief]

element: ShareDetails

XML



path	[CTG]/CorporateVenturingScheme/InvestmentRelief/ShareDetails
cardinality	1..∞
description	Share details
id	[Details of shares]

element: CompanyName

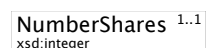
XML



base	CTexcludedCharsStringType
path	[CTG]/CorporateVenturingScheme/InvestmentRelief/ShareDetails/CompanyName
cardinality	1..1
description	Name of qualifying issuing company
minLength	2
maxLength	56
id	[Name of qualifying issuing company]

element: NumberShares

XML



base	xsd:integer
path	[CTG]/CorporateVenturingScheme/InvestmentRelief/ShareDetails/NumberShares
cardinality	1..1

description	Number of shares subscribed for
example	1
minInclusive	1
maxInclusive	999999999999
id	[Number of shares subscribed for]

element: NominalShareValue

XML

NominalShareValue 1..1
CTnominalShareValueStructure
Currency ?

base	CTnominalShareValueStructure
path	[CTG]/CorporateVenturingScheme/InvestmentRelief/ShareDetails/NominalShareValue
cardinality	1..1
description	Nominal value of shares subscribed for
id	[Nominal value of shares subscribed for]

element: DateOfIssue

XML

DateOfIssue 1..1
CT_DateType

base	CT_DateType
path	[CTG]/CorporateVenturingScheme/InvestmentRelief/ShareDetails/DateOfIssue
cardinality	1..1
description	Date of issue (given on form CVS 3)
example	2000-01-04
id	[Date of issue]

validation rule:

error code: 9701	description: [Date of issue] should be on or after '2000-04-01'
transactional message (en)	Investment relief 'Date of issue (given on form CVS 3)' must be on or after 01/04/2000.
error code: 9702	description: [Date of issue] should be on or before '2010-03-31'
transactional message (en)	Investment relief 'Date of issue (given on form CVS 3)' must be on or before 31/03/2010.

element: AmountSubscribed

XML

AmountSubscribed 1..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	[CTG]/CorporateVenturingScheme/InvestmentRelief/ShareDetails/AmountSubscribed
cardinality	1..1
description	Amount subscribed for the shares
id	[Amount subscribed for the shares]

element: InvestmentReliefClaimed

XML

InvestmentReliefClaimed 1..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	[CTG]/CorporateVenturingScheme/InvestmentRelief/ShareDetails/InvestmentReliefClaimed
cardinality	1..1

description	Amount of investment relief claimed net of any reduction for value recieved
id	[Investment Relief Claimed]

element: CorporateVenturingUnitReference

XML

CorporateVenturingUnitReference 1..1
CTAlphaNumericStringType

base	CTAlphaNumericStringType
path	[CTG]/CorporateVenturingScheme/InvestmentRelief/ShareDetails/CorporateVenturingUnitReference
cardinality	1..1
description	Small Company Enterprise Centre reference
maxLength	16
id	[Small Company Enterprise Centre reference]

element: TotalInvestmentReliefClaimed

XML

TotalInvestmentReliefClaimed 1..1
CTpoundPenceStructure
Currency ?

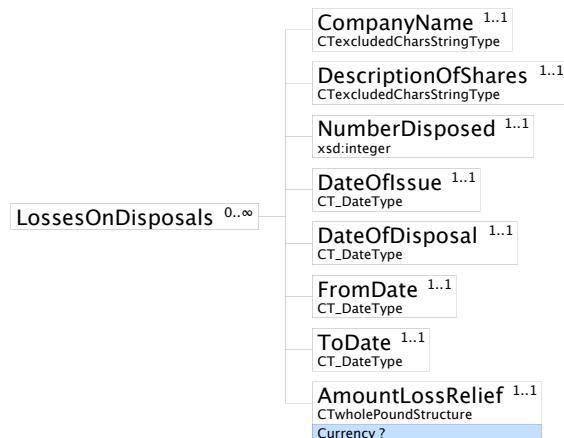
base	CTpoundPenceStructure
path	[CTG]/CorporateVenturingScheme/InvestmentRelief/TotalInvestmentReliefClaimed
cardinality	1..1
description	Total investment relief claimed
id	[G1]

validation rule:

error code: 9703	description: If there is an entry in [G1] then [71] must be present and must equal that value.
transactional message (en)	If Box G1 is completed, Box 71 must be completed and equal to Box G1.
error code: 9704	description: This must equal the total of all iterations of [Investment Relief Claimed].
transactional message (en)	Box G1 must equal the sum of 'Amount of investment relief claimed net of any reduction for value received' amounts.

element: LossesOnDisposals

XML



path	[CTG]/CorporateVenturingScheme/LossesOnDisposals
cardinality	0..∞
description	Losses on disposals
id	[Losses on Disposals]

CompanyName 1..1
CTexcluedCharsStringType

base	CTexcluedCharsStringType
path	[CTG]/CorporateVenturingScheme/LossesOnDisposals/CompanyName
cardinality	1..1
description	Name of qualifying issuing company
minLength	2
maxLength	56
id	[Name of qualifying issuing company]

DescriptionOfShares 1..1
CTexcluedCharsStringType

base	CTexcluedCharsStringType
path	[CTG]/CorporateVenturingScheme/LossesOnDisposals/DescriptionOfShares
cardinality	1..1
description	Description of shares disposed of
minLength	1
maxLength	20
id	[Description of shares disposed of]

NumberDisposed 1..1
xsd:integer

base	xsd:integer
path	[CTG]/CorporateVenturingScheme/LossesOnDisposals/NumberDisposed
cardinality	1..1
description	Number of shares disposed of
example	1
minInclusive	1
maxInclusive	99999999999
id	[Number of shares disposed of]

DateOfIssue 1..1
CT_DateType

base	CT_DateType
path	[CTG]/CorporateVenturingScheme/LossesOnDisposals/DateOfIssue
cardinality	1..1
description	Date of issue of shares
example	2000-04-01
id	[Date of issue of sharesDate of issue of shares]

validation rule:

error code: 9705	description: [Date of issue of sharesDate of issue of shares] should be on or after '2000-04-01'
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transactional message (en)	Relief for losses on disposals of shares 'Date of issue of shares' must be on or after 01/04/2000.
error code: 9706	description: [Date of issue of sharesDate of issue of shares] should be on or before '2010-03-31'
transactional message (en)	Relief for losses on disposals of shares 'Date of issue of shares' must be on or before 31/03/2010.
error code: 9707	description: [Date of issue of sharesDate of issue of shares] should be on or before [Date of Disposal]
transactional message (en)	Relief for losses on disposals of shares 'Date of issue of shares' must be on or before Relief for losses on disposals of shares 'Date of disposal of shares'.

element: DateOfDisposal

XML

DateOfDisposal 1..1
CT_DateType

base	CT_DateType
path	[CTG]/CorporateVenturingScheme/LossesOnDisposals/DateOfDisposal
cardinality	1..1
description	Date of disposal of shares
example	2000-04-01
id	[Date of Disposal]

validation rule:

error code: 9708	description: Must not be later than the date of submission.
transactional message (en)	Relief for losses on disposals of shares 'Date of disposal of shares' must not be later than the date of submission.

element: FromDate

XML

FromDate 1..1
CT_DateType

base	CT_DateType
path	[CTG]/CorporateVenturingScheme/LossesOnDisposals/FromDate
cardinality	1..1
description	Accounting period of claim from date
example	2000-04-01
id	[Accounting period of claim from date]

validation rule:

error code: 9709	description: [Accounting period of claim from date] should be on or before [To Date]
transactional message (en)	Relief for losses on disposals of shares Accounting period of claim 'From' date must be on or before the Accounting period of claim 'To' date.
error code: 9710	description: [Accounting period of claim from date] must not be more than 12 months earlier than [To Date].
transactional message (en)	Relief for losses on disposals of shares Accounting period of claim 'From' date must not be more than 12 months earlier than Relief for losses on disposals of shares Accounting period of claim 'To' date.

element: ToDate

XML

ToDate 1..1
CT_DateType

base	CT_DateType
path	[CTG]/CorporateVenturingScheme/LossesOnDisposals/ToDate
cardinality	1..1
description	Accounting period of claim to date

example	2000-04-01
id	[To Date]

element: AmountLossRelief

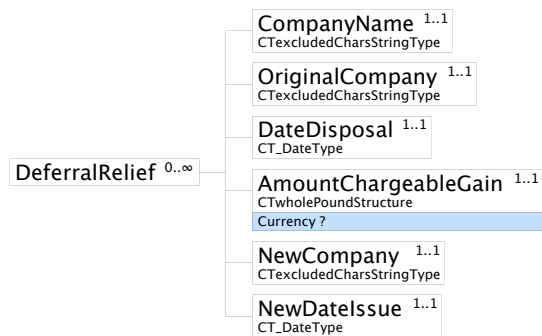
XML

AmountLossRelief 1..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	[CTG]/CorporateVenturingScheme/LossesOnDisposals/AmountLossRelief
cardinality	1..1
description	Amount of loss relief claimed for the period
id	[Amount of loss relief claimed for the period]

element: DeferralRelief

XML



path	[CTG]/CorporateVenturingScheme/DeferralRelief
cardinality	0..∞
description	Deferral relief
id	[Deferral Relief]

element: CompanyName

XML

CompanyName 1..1
CTExcludedCharsStringType

base	CTExcludedCharsStringType
path	[CTG]/CorporateVenturingScheme/DeferralRelief/CompanyName
cardinality	1..1
description	Name of qualifying issuing company whose shares have been disposed of, or in relation to which another chargeable event has occurred
minLength	2
maxLength	56
id	[Name of qualifying issuing company]

element: OriginalCompany

XML

OriginalCompany 1..1
CTExcludedCharsStringType

base	CTExcludedCharsStringType
path	[CTG]/CorporateVenturingScheme/DeferralRelief/OriginalCompany
cardinality	1..1
description	Where the gain was previously postponed under the CVS, enter name of qualifying issuing company on which original gain arose

minLength	2
maxLength	56
id	[Original company]

element: DateDisposal

XML

DateDisposal 1..1
CT_DateType

base	CT_DateType
path	[CTG]/CorporateVenturingScheme/DeferralRelief/DateDisposal
cardinality	1..1
description	Date of disposal or of other chargeable event
example	2000-04-01
id	[Date of disposal or of other chargeable event]

validation rule:

error code: 9711	description: Must not be later than the date of submission.
transactional message (en)	Deferral relief 'Date of disposal or of other chargeable event' must not be later than the date of submission.

element: AmountChargeableGain

XML

AmountChargeableGain 1..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	[CTG]/CorporateVenturingScheme/DeferralRelief/AmountChargeableGain
cardinality	1..1
description	Amount of chargeable gain (or or part of chargeable gain) matched against unused qualifying expenditure on new qualifying shares
id	[Amount chargeable gain]

element: NewCompany

XML

NewCompany 1..1
CTExcludedCharsStringType

base	CTExcludedCharsStringType
path	[CTG]/CorporateVenturingScheme/DeferralRelief/NewCompany
cardinality	1..1
description	Name of qualifying issuing company that issued the new qualifying shares
minLength	2
maxLength	56
id	[New company]

element: NewDateIssue

XML

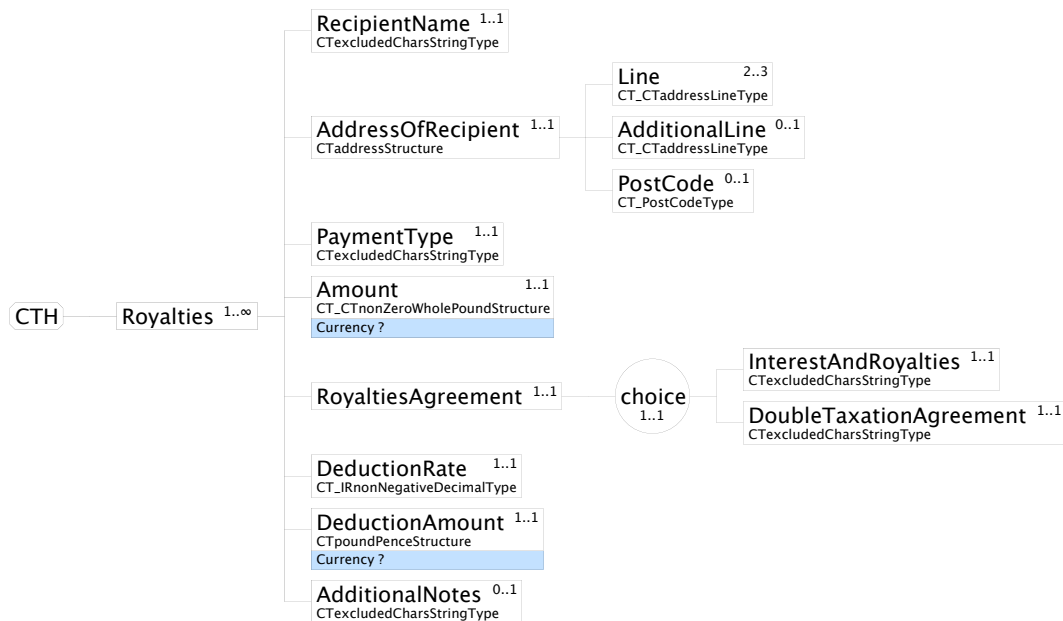
NewDateIssue 1..1
CT_DateType

base	CT_DateType
path	[CTG]/CorporateVenturingScheme/DeferralRelief/NewDateIssue
cardinality	1..1
description	Date of issue of new qualifying shares

example	2000-04-01
id	[Date of issue of new qualifying shares]

validation rule:

error code: 9712	description: Must not be later than the date of submission.
transactional message (en)	Deferral relief 'Date of issue of new qualifying shares' must not be later than the date of submission.



type: CTH

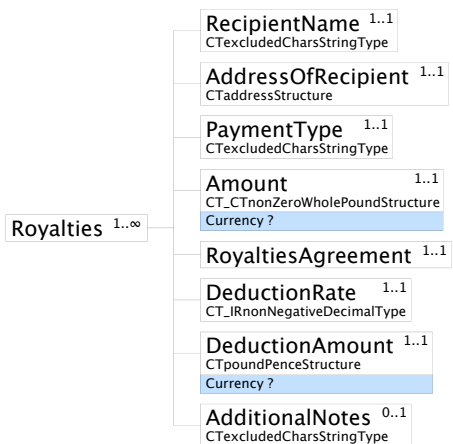
XML

CTH — Royalties 1..∞

path	[CTH]
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element: Royalties

XML



path	[CTH]/Royalties
cardinality	1..∞
description	Royalties
id	[Cross border royalties]

element: RecipientName

XML

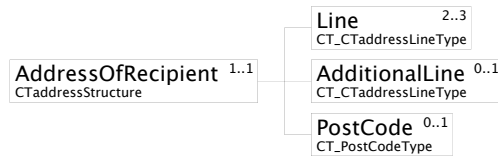
RecipientName 1..1
CTExcludedCharsStringType

base	CTExcludedCharsStringType
path	[CTH]/Royalties/RecipientName
cardinality	1..1
description	Name of recipient of the royalty
minLength	2

maxLength	56
id	[Recipient name]

element: AddressOfRecipient

XML



base	CTAddressStructure
path	[CTH]/Royalties/AddressOfRecipient
cardinality	1..1
description	Full address of the recipient of the royalty
id	[Address of recipient]

element: PaymentType

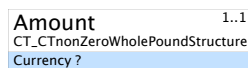
XML



base	CTexcludedCharsStringType
path	[CTH]/Royalties/PaymentType
cardinality	1..1
description	Type of royalty payment made
minLength	2
maxLength	56
id	[Payment type]

element: Amount

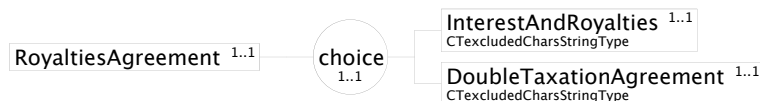
XML



base	CT_CTnonZeroWholePoundStructure
path	[CTH]/Royalties/Amount
cardinality	1..1
description	Gross amount of royalty paid
id	[Gross amount of royalty paid]

element: RoyaltiesAgreement

XML



path	[CTH]/Royalties/RoyaltiesAgreement
cardinality	1..1
description	Agreement under which relief claimed
id	[Royalties agreement]

choice:

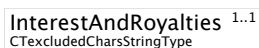
XML



path	[CTH]/Royalties/RoyaltiesAgreement
cardinality	1..1

element: **InterestAndRoyalties**

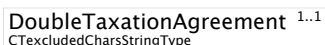
XML



base	CTExcludedCharsStringType
path	[CTH]/Royalties/RoyaltiesAgreement/InterestAndRoyalties
cardinality	1..1
description	Interest and Royalties Directive
minLength	2
maxLength	56
id	[Interest and Royalties Directive]

element: **DoubleTaxationAgreement**

XML



base	CTExcludedCharsStringType
path	[CTH]/Royalties/RoyaltiesAgreement/DoubleTaxationAgreement
cardinality	1..1
description	Country with double taxation agreement with the UK
minLength	2
maxLength	56
id	[Double taxation agreement]

element: **DeductionRate**

XML



base	CT_IRnonNegativeDecimalType
path	[CTH]/Royalties/DeductionRate
cardinality	1..1
description	Rate of tax deducted from payment
minInclusive	0.00
maxInclusive	100.00
id	[Deduction rate]

element: **DeductionAmount**

XML



base	CTpoundPenceStructure
path	[CTH]/Royalties/DeductionAmount

cardinality	1..1
description	Amount of tax deducted from payment
maxInclusive	9999999999.99
id	[Deduction amount]

validation rule:

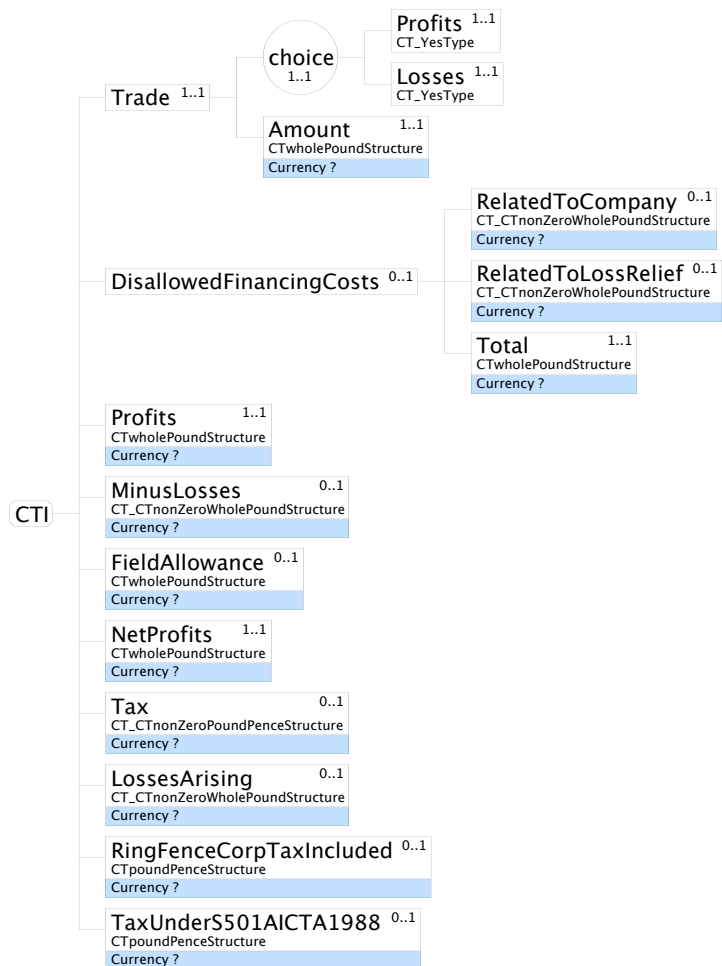
error code: 9750	description: For each iteration, [Deduction amount] must equal [Gross amount of royalty paid] multiplied by [Deduction rate] divided by 100, and rounded to the nearest penny (round down for fractions less than half a penny, and round up for fractions of half a penny or greater).
transactional message (en)	All 'Amount of tax deducted from payment' amounts, must equal 'Gross Amount of Royalty paid' multiplied by 'Rate of tax deducted from payment' divided by 100, and rounded to the nearest penny (round down for fractions less than half a penny, and round up for fractions of half a penny or greater).

element: AdditionalNotes

XML

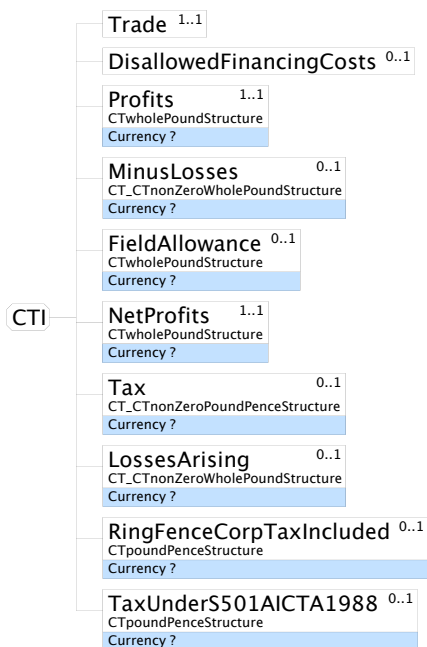
AdditionalNotes^{0..1}
CTexcludedCharsStringType

base	CTexcludedCharsStringType
path	[CTH]/Royalties/AdditionalNotes
cardinality	0..1
description	Additional notes
minLength	2
maxLength	56
id	[Additional notes]



type: CTI

XML



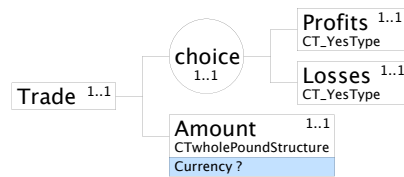
path	[CTI]
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validation rule:

error code: 9800	description: Tax should be present if [I7] exceeds 0
transactional message (en)	Box I8 must be completed if Box I7 is greater than 0 (zero).
error code: 9801	description: [I9] should be present if [B] equals 'yes' and ([I1] minus [I2]) exceeds 0

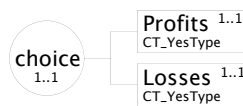
transactional message (en)	Box I9 must be completed if CT600I Box B is 'Yes' and Box I1 minus Box I2 is greater than 0 (zero).
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element: Trade XML



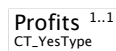
path	[CTI]/Trade
cardinality	1..1
description	Trade
id	[A, B, I1]

choice: XML



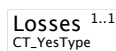
path	[CTI]/Trade
cardinality	1..1

element: Profits XML



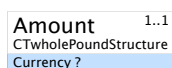
base	CT_YesType
path	[CTI]/Trade/Profits
cardinality	1..1
description	Ring fence profits
id	[A]

element: Losses XML



base	CT_YesType
path	[CTI]/Trade/Losses
cardinality	1..1
description	Ring fence losses
id	[B]

element: Amount XML

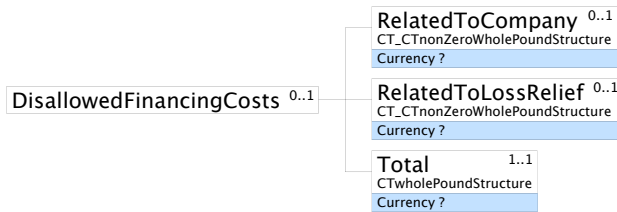


base	CTwholePoundStructure
path	[CTI]/Trade/Amount
cardinality	1..1

description	Amount of ring fence profit or loss
id	[I1]

element: DisallowedFinancingCosts

XML



path	[CTI]/DisallowedFinancingCosts
cardinality	0..1
description	Disallowed financing costs
id	[I2–I4]

element: RelatedToCompany

XML



base	CT_CTnonZeroWholePoundStructure
path	[CTI]/DisallowedFinancingCosts/RelatedToCompany
cardinality	0..1
description	Disallowed financing costs relating to the company itself
id	[I2]

element: RelatedToLossRelief

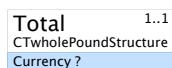
XML



base	CT_CTnonZeroWholePoundStructure
path	[CTI]/DisallowedFinancingCosts/RelatedToLossRelief
cardinality	0..1
description	Disallowed financing costs relating to loss relief surrendered to the company
id	[I3]

element: Total

XML



base	CTwholePoundStructure
path	[CTI]/DisallowedFinancingCosts/Total
cardinality	1..1
description	Total disallowed financing costs
id	[I4]

validation rule:

error code: 9802	description: [I4] should equal ([I2] plus [I3])
transactional message (en)	Box I4 must equal Box I2 plus Box I3.

element: **Profits**

XML

Profits 1..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	[CTI]/Profits
cardinality	1..1
description	Profits as calculated under S501A (2) ICTA 1988
id	[I5]

validation rule:

error code: 9803	description: If [A] is 'yes' then [I5] must equal [I1] plus [I4].
transactional message (en)	If CT600I Box A is 'Yes' Box I5 must equal Box I1 plus Box I4.
error code: 9804	description: If [B] is 'yes' then [I5] must equal [I4] minus [I1] if the sum is positive, or zero otherwise.
transactional message (en)	If CT600I Box B is 'Yes' Box I5 must equal Box I4 minus Box I1 or 0 (zero) if this is a negative amount.

element: **MinusLosses**

XML

MinusLosses 0..1
CT_CTNonZeroWholePoundStructure
Currency ?

base	CT_CTNonZeroWholePoundStructure
path	[CTI]/MinusLosses
cardinality	0..1
description	Losses brought forward or from a later accounting period
id	[I6]

validation rule:

error code: 9805	description: [I6] should not exceed [I5]
transactional message (en)	Box I6 must not be greater than Box I5.

element: **FieldAllowance**

XML

FieldAllowance 0..1
CTWholePoundStructure
Currency ?

base	CTWholePoundStructure
path	[CTI]/FieldAllowance
cardinality	0..1
description	The amount of the field allowance
id	[I12]

validation rule:

error code: 9815	description: [I12] should not be present if [AP To Date] onOrBefore 2009-04-21
transactional message (en)	Box I12 must not be completed if the period 'To' date is on or before the 21/04/2009
error code: 9816	description: [I12] should not exceed ([I5] minus [I6])
transactional message (en)	Box I12 must not be greater than Box I5 minus Box I6

element: **NetProfits**

XML

NetProfits 1..1
CTWholePoundStructure
Currency ?

base	CTwholePoundStructure
path	[CTI]/NetProfits
cardinality	1..1
description	Net profits subject to ring fence charge under S501A ICTA 1988
id	[I7]

validation rule:

error code: 9817	description: [I7] should equal ([I5] minus ([I6] plus [I12]))
transactional message (en)	Box I7 must equal Box I5 minus (the sum of Boxes I6 and I12)

element: Tax

XML

Tax	0..1
CT_CTnonZeroPoundPenceStructure	
Currency ?	

base	CT_CTnonZeroPoundPenceStructure
path	[CTI]/Tax
cardinality	0..1
description	Tax at supplementary charge rate
id	[I8]

validation rule:

error code: 9807	description: If [I8] is submitted then [82] must be present and equal to [I8].
transactional message (en)	Box 82 must be completed and equal to Box I8.
error code: 9808	description: If [AP To Date] is on or before '2005-12-31' then [I8] must equal [I7] * 0.1.
transactional message (en)	If the return period 'To' date is on or before 31/12/2008 then Box I8 must equal Box I7 multiplied by 0.1.
error code: 9809	description: If [AP From Date] is on or after '2006-01-01' and [AP To Date] is on or before '2011-03-23' then [I8] must equal [I7] * 0.2.
transactional message (en)	If the return period 'From' date is on or after 01/01/2006 and the return period 'To' date is on or before 23/03/2011 then [I8] must equal [I7] multiplied by 0.2.
error code: 9810	description: If [AP From Date] is on or before '2005-12-31' and [AP To Date] is on or after '2006-01-01' then calculate as follows: part1 = number of days between [AP From Date] and '2005-12-31' inclusive multiplied by [I7] and divided by number of days between [AP From Date] and [AP To Date] inclusive; part2 = [I7] minus part1; [I8] must equal part1 * 0.1 + part2 * 0.2. To round part1: If the pence figure is equal to or greater than 50p then round part1 up, otherwise round part1 down, to the nearest whole pound.
transactional message (en)	If the return period 'From' date is on or before 31/12/2005 and the return period 'To' date is on or after 01/01/2006 then part 1 must equal the number of days between the return period 'From' date and 31/12/2005 inclusive multiplied by Box I7 and divided by the number of days between the return period 'From' date and the return period 'To' date inclusive. Part 2 must equal Box I7 minus part 1 and Box I8 must equal part 1 multiplied by 0.1 plus part 2 multiplied by 0.2.
error code: 9818	description: If [AP From Date] is on or after '2011-03-24' and [AP To Date] is on or before '2014-12-31' then [I8] must equal [I7] * 0.32.
transactional message (en)	If the return period 'From' date is on or after 24/03/2011 and the return period 'To' date is on or before 31/12/2014 then Box I8 must equal Box I7 multiplied by 0.32.
error code: 9819	description: If [AP From Date] is on or before '2011-03-23' and [AP To Date] is on or after '2011-03-24' then calculate as follows: part1 = number of days between [AP From Date] and '2011-03-23' inclusive multiplied by [I7] and divided by number of days between [AP From Date] and [AP To Date] inclusive; part2 = [I7] minus part1; [I8] must equal part1 * 0.2 + part2 * 0.32. To round part1: If the pence figure is equal to or greater than 50p then round part1 up, otherwise round part1 down, to the nearest whole pound.
transactional message (en)	If the return period 'From' date is on or before 23/03/2011 and the return period 'To' date is on or after 24/03/2011 then part 1 must equal the number of days between the return period 'From' date and 23/03/2011 inclusive multiplied by Box I7 and divided by the number of days between the return period 'From' date and the return period 'To' date inclusive. Part 2 must equal Box I7 minus part 1 and Box I8 must equal part 1 multiplied by 0.2 plus part 2 multiplied by 0.32.
error code: 9820	description: If [AP From Date] is on or after '2015-01-01' then [I8] must equal [I7] * 0.2
transactional message (en)	If the return period 'From' date is on or after 01/01/2015 then Box I8 must equal Box I7 multiplied by 0.2

error code: 9821	description: If [AP From Date] is on or before '2014-12-31' and [AP To Date] is on or after '2015-01-01' then calculate as follows: part1 = number of days between [AP From Date] and '2014-12-31' inclusive multiplied by [I7] and divided by number of days between [AP From Date] and [AP To Date] inclusive; part2 = [I7] minus part1; [I8] must equal part1 * 0.32 + part2 * 0.2. To round part1: If the pence figure is equal to or greater than 50p then round part1 up, otherwise round part1 down, to the nearest whole pound.
transactional message (en)	If the return period 'From' date is on or before 31/12/2014 and the return period 'To' date is on or after 01/01/2015 then part 1 must equal the number of days between the return period 'From' date and 31/12/2014 inclusive multiplied by Box I7 and divided by the number of days between the return period 'From' date and the return period 'To' date inclusive. Part 2 must equal Box I7 minus part 1 and Box I8 must equal part 1 multiplied by 0.32 plus part 2 multiplied by 0.2.

element: LossesArising

XML

LossesArising 0..1
CT_CTnonZeroWholePoundStructure
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTI]/LossesArising
cardinality	0..1
description	Losses arising in period calculated under S501A ICTA 1988
id	[I9]

element: RingFenceCorpTaxIncluded

XML

RingFenceCorpTaxIncluded 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	[CTI]/RingFenceCorpTaxIncluded
cardinality	0..1
description	Ring fence corporation tax net of deductions in terms of tax
id	[I10]

validation rule:

error code: 9813	description: If [I10] is submitted then [161] must be present and equal to [I10].
transactional message (en)	Box 161 must be completed and equal to Box I10.

element: TaxUnderS501AICTA1988

XML

TaxUnderS501AICTA1988 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	[CTI]/TaxUnderS501AICTA1988
cardinality	0..1
description	Tax under S501A ICTA 1988 net of deductions in terms of tax
id	[I11]

validation rule:

error code: 9814	description: If [I11] is submitted then [166] must be present and equal to [I11].
transactional message (en)	Box 166 must be completed and equal to Box I11.



type: CTJ

XML



path	[CTJ]
------	-------

element: AvoidanceSchemes

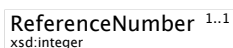
XML



path	[CTJ]/AvoidanceSchemes
cardinality	1..10
description	Avoidance schemes
id	[J1J1a]

element: ReferenceNumber

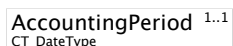
XML



base	xsd:integer
path	[CTJ]/AvoidanceSchemes/ReferenceNumber
cardinality	1..1
description	Reference number
example	12345678
pattern	[0-9]{8}
maxInclusive	99999999
id	[J1]

element: AccountingPeriod

XML



base	CT_DateType
path	[CTJ]/AvoidanceSchemes/AccountingPeriod
cardinality	1..1
description	Accounting period
example	2004-12-12
id	[J1A]

validation rule:

error code: 9850	description: Accounting period is valid if and only if it is onOrAfter '2004-03-18'
transactional message (en)	The last day of the 'Accounting period in which the expected advantage arises' must be on or after 18/03/2004.
transactional message (cy)	Mae'n rhaid i ddyddiad olaf y 'Cyfnod cyfrifyddu pan gwyd y mantais disgwyledig' fod ar neu ar ol 18/03/2004.

YesNoType

xsd:string

base	xsd:string
path	[YesNoType]
description	"yes" or "no"
example	yes

enumerated values:

no
yes

CTnominalShareValueStructure

XML

type: CTnominalShareValueStructure

XML

CTnominalShareValueStructure

xsd:decimal

Currency ?

base	xsd:decimal
path	[CTnominalShareValueStructure]
description	Nominal Share values (3 decimal places)
example	1.024
pattern	((([1-9][0-9]*) 0)\.[0-9]{3})
maxInclusive	9999999999.999

attribute: Currency

XML

base	CT_ISOcurrencyType
path	[CTnominalShareValueStructure]/@Currency
cardinality	0..1
description	Currency symbol such as GBP or EUR
example	GBP

CT_CTAddressLineType

xsd:string

base	xsd:string
path	[CT_CTAddressLineType]
description	A common type for lines in an address
example	Rectory Stable Cottage
pattern	[A-Za-z0-9 ,\.\(\)/&'\-!%*_\+:@<>\?=;]*

CT_CTnonZeroPoundPenceStructure

CT_IRmonetaryStructure

Currency ?

base	CT_IRmonetaryStructure
path	[CT_CTnonZeroPoundPenceStructure]
minExclusive	0.00

CT_CTnonZeroWholePoundStructure

CT_IRnonNegativeNonZeroWholeUnitsMonetaryStructure

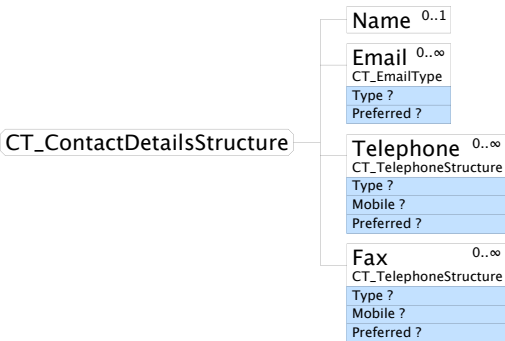
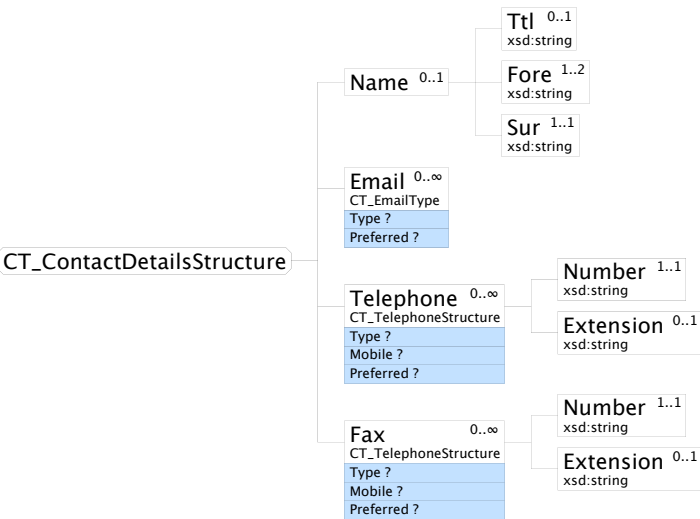
Currency ?

base	CT_IRnonNegativeNonZeroWholeUnitsMonetaryStructure
path	[CT_CTnonZeroWholePoundStructure]
maxInclusive	99999999999.00

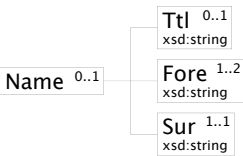
CT_CTstringType

xsd:string

base	xsd:string
path	[CT_CTstringType]
example	CT String 1
pattern	[A-Za-z0-9 ,\.\(\)/&'\-!%\ *_+:@<>\?=:]*



path	[CT_ContactDetailsStructure]
------	------------------------------



path	[CT_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	[CT_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	[CT_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	[CT_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..∞
CT_EmailType
Type ?
Preferred ?

base	CT_EmailType
path	[CT_ContactDetailsStructure]/Email
cardinality	0..∞
description	Standard IR structure for email address
example	sample@EmailStructure.com

attribute: Type

XML

base	CT_WorkHomeType
path	[CT_ContactDetailsStructure]/Email/@Type
cardinality	0..1
description	Whether this email is work or home
example	work

attribute: Preferred

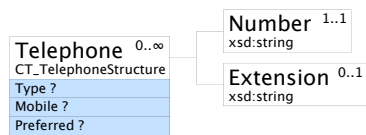
XML

base	YesNoType
------	-----------

path	[CT_ContactDetailsStructure]/Email/@Preferred
cardinality	0..1
description	Whether this is the preferred email address
example	yes

element: Telephone

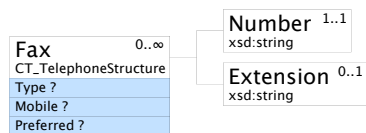
XML



base	CT_TelephoneStructure
path	[CT_ContactDetailsStructure]/Telephone
cardinality	0..∞

element: Fax

XML



base	CT_TelephoneStructure
path	[CT_ContactDetailsStructure]/Fax
cardinality	0..∞

CT_DateType
xsd:date

base	xsd:date
path	[CT_DateType]
example	2000-12-31
documentation	The date is in the Common Era (minus sign in years is not permitted)
pattern	\d{4}-\d{2}-\d{2}

CT_EmailType

xsd:string

base	xsd:string
path	[CT_EmailType]
description	Simple type for email address
example	person@example.com
minLength	3
maxLength	254
pattern	[^@'<>"]+@[^@'<>"]+

CT_IRdecimalType

xsd:decimal

base	xsd:decimal
path	[CT_IRdecimalType]
description	Standard decimal type
example	13.12
pattern	-?([1-9][0-9]*) 0)\.[0-9]{2}

CT_IRheaderStringType

xsd:string

base	xsd:string
path	[CT_IRheaderStringType]
example	19 Kings Meadow
pattern	[A-Za-z0-9 &'\\(\)\^*;\-\.\/]*

CT_IRmonetaryStructure XML

type: CT_IRmonetaryStructure XML

CT_IRmonetaryStructure
CT_IRdecimalType
Currency ?

base	CT_IRdecimalType
path	[CT_IRmonetaryStructure]

attribute: Currency XML

base	CT_ISOCurrencyType
path	[CT_IRmonetaryStructure]/@Currency
cardinality	0..1
description	Currency symbol such as GBP or EUR
example	GBP

CT_IRnonNegativeDecimalType

CT_IRdecimalType

base	CT_IRdecimalType
path	[CT_IRnonNegativeDecimalType]
minInclusive	0.00

CT_IRnonNegativeMonetaryStructure XML

type: CT_IRnonNegativeMonetaryStructure XML

CT_IRnonNegativeMonetaryStructure
CT_IRnonNegativeMonetaryType
Currency ?

base	CT_IRnonNegativeMonetaryType
path	[CT_IRnonNegativeMonetaryStructure]

attribute: Currency XML

base	CT_ISOcurrencyType
path	[CT_IRnonNegativeMonetaryStructure]/@Currency
cardinality	0..1
description	Currency symbol such as GBP or EUR
example	GBP

CT_IRnonNegativeMonetaryType

CT_IRdecimalType

base	CT_IRdecimalType
path	[CT_IRnonNegativeMonetaryType]
minInclusive	0.00

CT_IRnonNegativeNonZeroDecimalType

CT_IRdecimalType

base	CT_IRdecimalType
path	[CT_IRnonNegativeNonZeroDecimalType]
minExclusive	0.00

CT_IRnonNegativeNonZeroWholeUnitsMonetaryStructure XML

type: CT_IRnonNegativeNonZeroWholeUnitsMonetaryStructure XML

CT_IRnonNegativeNonZeroWholeUnitsMonetaryStructure
CT_IRnonNegativeNonZeroWholeUnitsMonetaryType
Currency ?

base	CT_IRnonNegativeNonZeroWholeUnitsMonetaryType
path	[CT_IRnonNegativeNonZeroWholeUnitsMonetaryStructure]
example	88.00

attribute: Currency XML

base	CT_ISOcurrencyType
path	[CT_IRnonNegativeNonZeroWholeUnitsMonetaryStructure]/@Currency
cardinality	0..1
description	Currency symbol such as GBP or EUR
example	GBP

CT_IRnonNegativeNonZeroWholeUnitsMonetaryType

CT_IRnonNegativeNonZeroDecimalType

base	CT_IRnonNegativeNonZeroDecimalType
path	[CT_IRnonNegativeNonZeroWholeUnitsMonetaryType]
example	88.00
pattern	.*\.

CT_IRnonNegativeWholeUnitsMonetaryType

CT_IRnonNegativeDecimalType

base	CT_IRnonNegativeDecimalType
path	[CT_IRnonNegativeWholeUnitsMonetaryType]
example	88.00
pattern	.*\.

CT_ISOcurrencyType

xsd:string

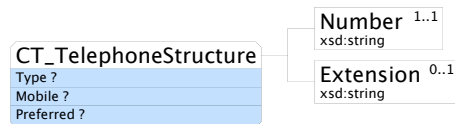
base	xsd:string
path	[CT_ISOcurrencyType]
example	EUR

enumerated values:

EUR	Euro
GBP	Sterling

CT_PostCodeType
xsd:string

base	xsd:string
path	[CT_PostCodeType]
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}))



path	[CT_TelephoneStructure]
description	Standard telephone structure

base	CT_WorkHomeType
path	[CT_TelephoneStructure]/@Type
cardinality	0..1

base	YesNoType
path	[CT_TelephoneStructure]/@Mobile
cardinality	0..1

base	YesNoType
path	[CT_TelephoneStructure]/@Preferred
cardinality	0..1



base	xsd:string
path	[CT_TelephoneStructure]/Number
cardinality	1..1
description	Standard phone number type
example	01865 203192
minLength	1
maxLength	35
pattern	[0-9\\(\\)\\-\\s]{1,35}



base	xsd:string
path	[CT_TelephoneStructure]/Extension
cardinality	0..1
description	Standard phone extension type

example	6969
minLength	1
maxLength	6
pattern	[0-9]{1,6}

CT_UTRtype

xsd:string

base	xsd:string
path	[CT_UTRtype]
example	1234567890
length	10
pattern	[0-9]{10}

CT_WorkHomeType

xsd:string

base	xsd:string
path	[CT_WorkHomeType]
description	"work" or "home": whether the associated item is at an individual's workplace or home
example	work

enumerated values:

home
work

CT_YesType

xsd:string

base	xsd:string
path	[CT_YesType]
description	"yes"
example	yes

enumerated values:

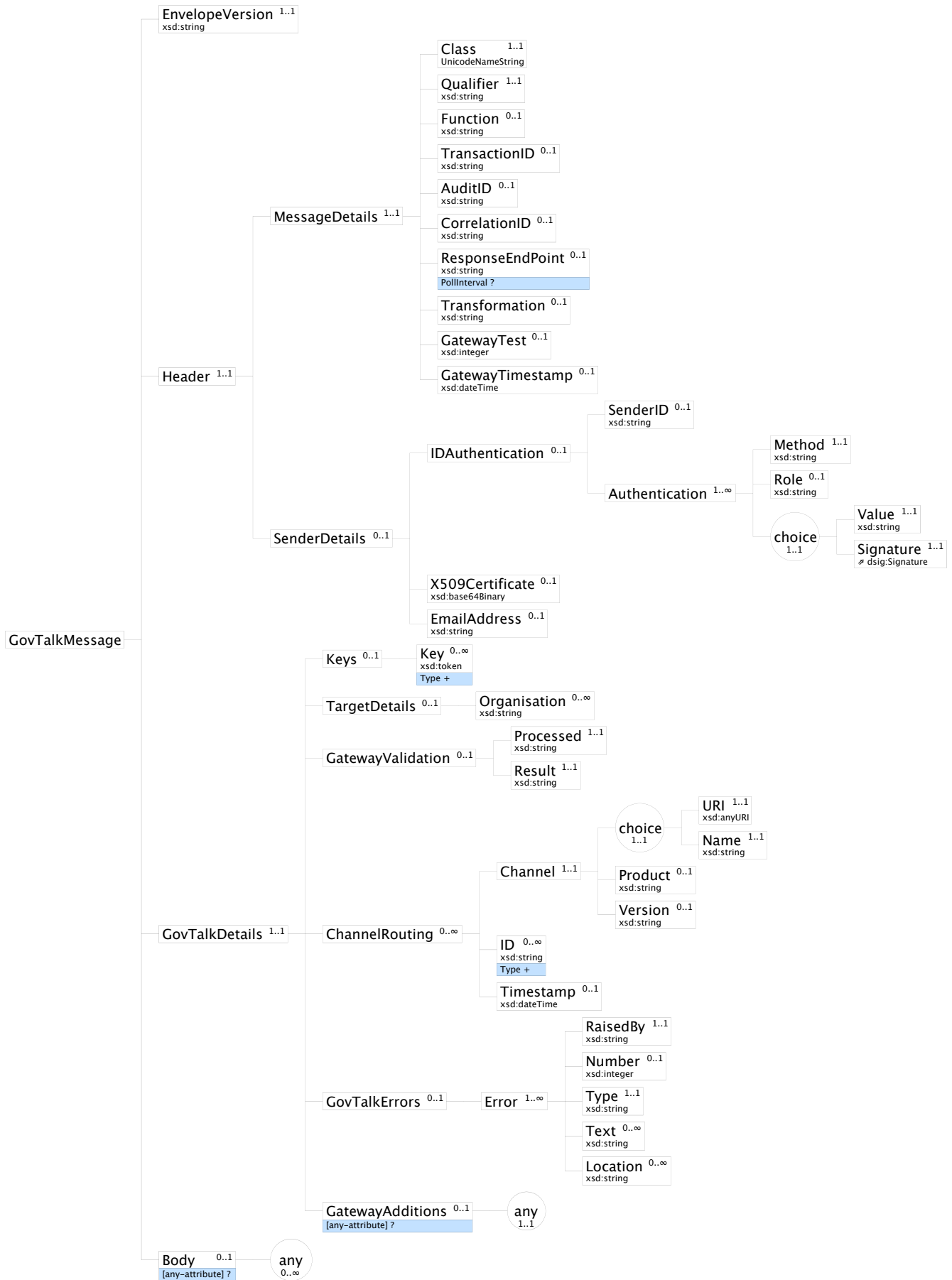
yes

schema: GovTalk-Envelope

URI	http://www.govtalk.gov.uk/CM/envelope
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	2015-06-19

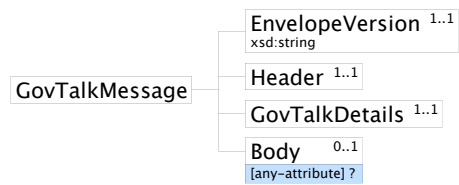
schema contents:

element	GovTalkMessage
type	UnicodeNameString



element: GovTalkMessage

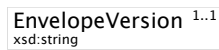
XML



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

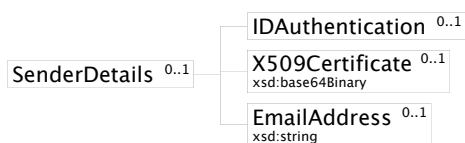
base	xsd:integer
path	/GovTalkMessage/Header/MessageDetails/GatewayTest
cardinality	0..1
description	Test indicator
example	1

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

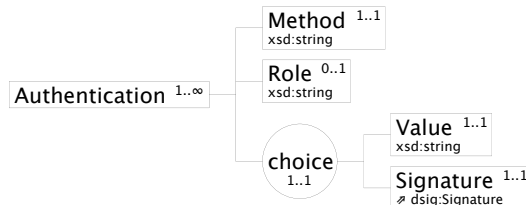
element: SenderID XML

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

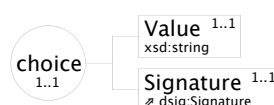
XML



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**

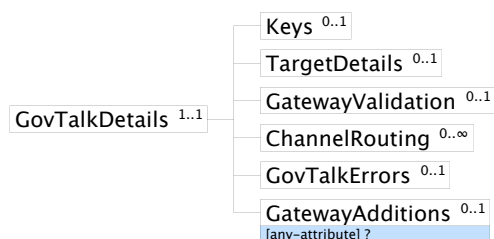
XML

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

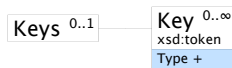


path	/GovTalkMessage/GovTalkDetails
------	--------------------------------

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	UnicodeNameString
path	/GovTalkMessage/GovTalkDetails/Keys/Key/@Type
cardinality	1..1
description	Type of Key
example	primary

element: TargetDetails

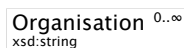
XML



path	/GovTalkMessage/GovTalkDetails/TargetDetails
cardinality	0..1

element: Organisation

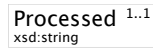
XML



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



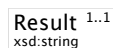
path	/GovTalkMessage/GovTalkDetails/GatewayValidation
cardinality	0..1



base	xsd:string
path	/GovTalkMessage/GovTalkDetails/GatewayValidation/Processed
cardinality	1..1
description	Indicates that gateway validation has been completed
example	yes

enumerated values:

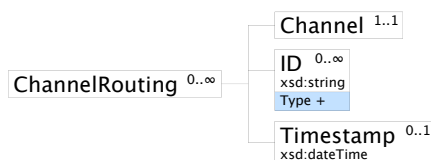
no
yes



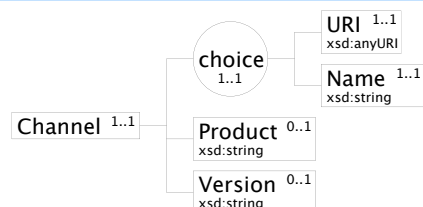
base	xsd:string
path	/GovTalkMessage/GovTalkDetails/GatewayValidation/Result
cardinality	1..1
description	Result of gateway validation
example	pass

enumerated values:

pass
fail

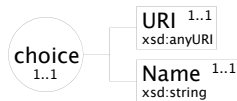


path	/GovTalkMessage/GovTalkDetails/ChannelRouting
cardinality	0..∞



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^{0..1}
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^{1..1}
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^{0..∞}
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

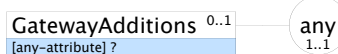
XML

Location^{0..∞}
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

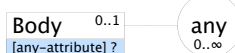
any:

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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9193: If [Company type] = 1, 2 or 3 then [42] must be absent.	59
9195: Must equal the equivalent financial year of the date in [AP From Date] (nb. This will be the same year as that entered in [AP From Date] if [AP From Date] is between 1st of April and 31st of December inclusive, or the year before that entered in [AP From Date] if 1st of January and 31st March inclusive).	60
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9197: Where [AP From Date] and [AP To Date] are in the same financial year, the sum of all iterations of [44] must equal [37].	60
9198: Where [AP From Date] and [AP To Date] are in different financial years: Sum of all iterations of [44] must equal [37] divided by the number of days between [AP From Date] and [AP To Date] inclusive multiplied by the number of days between [AP From Date] and the end of financial year [43] (inclusive). Rounding is applied such that values from x.5 upwards are rounded up, and values less than x.5 are rounded down (where x represents a whole number).	60
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9201: If [Company type] = '4' or '6' or '7' or '8' or '9' then [45] must equal an applicable value from the following selection: [FULL RATE OF CT] or [SMALL CO RATE OF CT] or [STARTING RATE OF CT].	61
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9203: If [Company type] is 2 or 3, [45] must be [FULL RATE OF CT].	61
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9212: If [Company type] is 2 or 3, [55] must be [FULL RATE OF CT].	64
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9307: If Group and consortium is present the following should be true: [CT600C attached] equals 'yes'	102
9308: If Insurance is present the following should be true: [CT600D attached] equals 'yes'	103
9309: If Charity is present the following should be true: [CT600E attached] equals 'yes'	103
9310: If Tonnage tax is present the following should be true: [CT600F attached] equals 'yes'	103
9311: If Corporate venturing scheme is present the following should be true: [CT600G attached] equals 'yes'	103
9312: If Cross border royalties is present the following should be true: [CT600H attached] equals 'yes'	104
9313: If Ring fence trade is present the following should be true: [CT600I attached] equals 'yes'	104
9314: If Tax avoidance schemes is present the following should be true: [CT600J attached] equals 'yes'	105
9315: If [AP To Date] is on or after '2010-04-01' and date of submission (based on GatewayTimestamp) is on or after '2011-04-01T00:00' and [No accounts reason] is absent then the Accounts child element must be present.	107
9316: If [AP To Date] is on or after '2010-04-01' and date of submission (based on GatewayTimestamp) is on or after '2011-04-01T00:00' and [No computations reason] is absent then the Computation child element must be present.	107
9317: If [64] is present the following should be true: [42] equals yes	65
9318: [33] should be present if not ([N111]) and ((The sum of [22], [24], [25], [26], [27], [28], [29], [30], and [32]) exceeds 0)	27
9319: [78] should be present if not ([N111]) and ([70] exceeds 0)	27
9320: [34] should be present if not ([N111]) and ([21] exceeds 0)	27
9321: [21] should be present if [5] exceeds 0	44
9322: [21] should be present if [6] exceeds 0	45
9323: [21] should be present if [8] exceeds 0	45
9324: [21] should be present if [9] exceeds 0	45
9325: [21] should be present if [10] exceeds 0	46
9326: [21] should be present if [11] exceeds 0	46
9327: [21] should be present if the sum of ([12], [13], and [14]) exceeds 0	46
9328: [15] should be present if not ([N111]) and [12] exceeds 0	47
9329: [15] should be present if not ([N111]) and [13] exceeds 0	47
9330: [15] should be present if not ([N111]) and [14] exceeds 0	47
9331: [21] should be present if [18] exceeds 0	49
9332: [21] should equal ((The sum of [5], [6], [8], [9], [10], [11], [12], [13], [14], and [18]) minus ([19] plus [20]))	50
9333: [34] should equal ([21] minus (The sum of [22], [24], [25], [26], [27], [28], [29], [30], and [32]))	55
9334: If [34] present then [35] must not exceed [34]	55
9335: If [34] is present then [37] must equal [34] minus ([35] + [36]).	55
9336: If [34] is absent then [35] must not exceed [21] minus ([22] + [24] + [25] + [26] + [27] + [28] + [29] + [30] + F019))	56
9337: [36] should not exceed (([21] minus (The sum of [22], [24], [25], [26], [27], [28], [29], [30], and [32])) minus [35])	56
9338: If [34] is absent then [37] must equal [21] minus ([22] + [24] + [25] + [26] + [27] + [28] + [29] + [30] + [32]) minus ([35] + [36])	57
9339: If [78] is present, then [83] should equal [78] + [79] + [81] + [82].	72
9340: [83] should be present if not ([N111]) and [78]	72
9341: [83] should be present if not ([N111]) and [79]	73
9342: [83] should be present if not ([N111]) and [81]	73
9343: [83] should be present if not ([N111]) and [82]	74

9344: If [78] is absent, then [83] should equal [70] minus [77] + [79] + [81] + [82].	74
9345: If [83] is present then [85] must equal [84] - [83].	74
9346: If [83] is absent then [85] must equal [84] + [77] minus ([70] + [79] + [81] + [82])	75
9347: If [83] is present then [86] must equal [83] minus [84], where the result is equal to or greater than zero. Enter 0.00 if [83] minus [84] is negative.	75
9348: If [83] is absent then [86] must equal ([70] + [79] + [81] + [82]) minus ([84] + [77]), where the result is equal to or greater than zero. Enter 0.00 if that sum is negative.	75
9349: If present, then there must be no Accounts element as a child of [XBRL Submission]	34
9400: The group [Loan] may occur up to 999 times	140
9401: Must equal the sum of all iterations of [Amount of Loan]	141
9402: Tax chargeable is valid if and only if it equals ([A2] times [25%])	141
9403: [Loan] may repeat up to 999 times	142
9404: Within each iteration, either [Amount of Loan Repayed] > 0 or [Amount of Loan Released of Written off] > 0 or both.	142
9405: If Loan is present the following should be true: [Loans Information]	142
9406: The box [Date of Loan] cannot be later than [AP To Date] plus 310 days	143
9407: Must equal the sum of all iterations of [Amount of Loan Repayed]	144
9408: Must equal the sum of all iterations of [Amount of Loan Released of Written off]	144
9409: Total loans is valid if and only if it equals ([A4] plus [A5])	144
9410: Relief due is valid if and only if it equals ([A6] times [25%])	144
9411: Relief due is valid if and only if it does not exceed [A3]	144
9412: If Section3 check is present the following should be true: [Loans Information]	145
9413: [Loan later relief now] can only be submitted if [Date Return Sent] is strictly later than [9 months after Accounting Period End Date].	145
9414: End date is valid if and only if it is onOrAfter [AP To Date]	145
9415: Must be earlier than the date of submission.	145
9416: Must be exactly nine months after [Accounting Period of Loan End Date]	146
9417: Must be no later than today.	146
9418: [Loan] may repeat up to 999 times	146
9419: Within each iteration, either [Amount of Loan Repayed] > 0 or [Amount of Loan released or written off] > 0 or both.	147
9420: If [Accounting Period of Loan End Date] is present [Date of Loan] must be on or before [Accounting Period of Loan End Date].	148
9421: Must equal the sum of all iterations of [Amount of Loan Repayed]	148
9422: Must equal the sum of all iterations of [Amount of Loan released or written off]	148
9423: Total loans is valid if and only if it equals ([A8] plus [A9])	149
9424: Relief due is valid if and only if it equals ([A10] times [25%])	149
9425: Relief due is valid if and only if it does not exceed [A3]	149
9426: If there is an entry greater than or equal to zero in [A11], [80] must be 'yes'.	149
9427: Tax payable s419 is valid if and only if it equals ([A3] minus ([A7] plus [A11]))	150
9428: If [A13] is submitted then [79] must be present and equal to [A13].	150
9450: [TotalsF] must be present if the sum of all iterations of [F] is greater than zero.	151
9451: Total creditable tax should be present if [G]	151
9452: Total relief in tax terms should be present if [H]	151
9453: Total aCTrestricted should be present if [I]	151
9454: Total s747 tax chargeable should be present if [CFC tax calculation]	151
9455: [J] should equal ([F] minus (The sum of [G], [H], and [I]))	155
9456: [TotalsF] must equal the sum of all entries in [F].	155
9457: [TotalsG] must equal the sum of all entries in [G].	155
9458: [TotalsH] must equal the sum of all entries in [H].	156
9459: [TotalsI] must equal the sum of all entries in [I].	156
9461: If [TotalsJ] is submitted then [81] must be present and equal to [TotalsJ].	156
9462: If [CT600B] is present the following should be true: [Company Information group] or [K]	151
9463: [TotalsJ] must equal the sum of all entries in [J], plus [K]	156
9464: [TotalsJ] is valid if and only if this is not less than [K]	156
9500: If Group and consortium is present the following should be true: [1: Claim to group relief] or [2: Amounts surrendered as group relief] or [3: Claims to EUFT] or [4: Amounts of EUFT Surrendered]	159
9501: 'To Date' must be different to [AP To Date] if 'Account of surrendering company Start Date' is equal to [AP From Date], and 'From Date' must be different to [AP From Date] if 'Account of surrendering company End Date' is equal to [AP To Date].	160
9502: From date must be on or before [AP To Date].	160
9503: Period Covered must not be longer than 12 months	160
9504: The To date must not be before the From date.	160
9505: To date must be on or after [AP From Date].	160
9506: If there is an entry in [C1] then [36] must be present and must equal that value.	161

9507: [C1] must equal the sum of all iterations of [Amount claimed].	161
9508: If Simplified arrangement in force is present the following should be true: [Authorisation of claim to group relief]	162
9510: If [Copy of notices of consent attached] is 'yes' then there must be a PDF attachment of type 'other' in this submission.	163
9511: [Total surrendered as group relief] should equal (The sum of [Trading losses], [Excess non-trade capital allowances], [Non trading deficit], [Non trading losses on intangible fixed assets], [Excess charges over profits], [Excess of schedule A losses over profits], and [Excess management expenses])	166
9512: 'To Date' must be different to [AP To Date] if 'Account of claimant company Start Date' is equal to [AP From Date], and vice versa.	167
9513: From date must be on or before [AP To Date].	167
9514: Period Covered must not be longer than 12 months	167
9515: The To date must not be before the From date.	167
9516: To date must be on or after [AP From Date].	167
9517: [C2] must equal the sum of all iterations of [Amount surrendered].	168
9518: [Authorisation of claim] is mandatory if [Return type] eq 'new' and [1: Claim to group relief].	159
9519: If Notice of consent completed is present the following should be true: [Declaration of consent]	169
9521: [Copy of notices of consent attached] should not be present if [Declaration of consent]	169
9522: If [Copy of notices of consent attached] is 'yes' then there must be a PDF attachment of type 'other' in this submission.	169
9523: Must equal [Company name].	170
9524: From and To dates must be equal to [AP From Date] and [AP To Date].	171
9525: [EUFT notice of consent] is mandatory if [Return type] eq 'new' and [3: Claims to EUFT].	172
9526: 'To Date' must be different to [AP To Date] if 'Account of surrendering company Start Date' is equal to [AP From Date], and 'From Date' must be different to [AP From Date] if 'Account of surrendering company End Date' is equal to [AP To Date].	173
9527: From date must be on or before [AP To Date].	173
9528: Period Covered must not be longer than 12 months	173
9529: The To date must not be before the From date.	173
9530: To date must be on or after [AP From Date].	173
9531: [C3] must equal the sum of all iterations of [Amount claimed].	174
9532: 'To Date' must be different to [AP To Date] if 'Account of claimant company Start Date' is equal to [AP From Date] and vice versa.	175
9533: From date must be on or before [AP To Date].	175
9534: Period Covered must not be longer than 12 months	175
9535: The To date must not be before the From date.	175
9536: [Accounting period of claimant company] 'To' date must be on or after [AP To Date].	175
9537: [C4] must equal the sum of all iterations of [Amount surrendered].	176
9538: If Notice of consent completed is present the following should be true: [Declaration of consent]	177
9539: Copy of notices of consent attached should not be present if [Declaration of consent]	178
9540: If this is 'yes' then there must be a PDF attachment of type 'other' in this submission.	178
9541: Must equal [Company name].	178
9542: From and To dates must be equal to [AP From Date] and [AP To Date].	179
9543: The value of the UTR element of [Tax reference of company surrendering relief] must equal the value of [Company reference].	171
9544: The value of the UTR element of [Tax reference of company surrendering EUFT] must equal the value of [Company reference].	179
9550: Either [D1–D16] or [Overseas life assurance business declaration] must be submitted.	181
9551: Liability should be present if [D3] exceeds [D15]	182
9552: If [D1–D16] is submitted then [AP From Date] must be on or before '2004–04–05'.	182
9553: If Schedule19 aB is present the following should be true: [D1] or [D2]	182
9554: [D13] must be present if [D2] is present.	183
9555: [D2] can only be submitted if [AP From Date] is on or before '1999–03–31'.	183
9556: Total repayments is valid if and only if it equals ([D1] plus [D2])	183
9557: If Gilts is present the following should be true: [D4] or [D5]	183
9558: [D4] can only be submitted if [AP From Date] is on or before '1999–03–31'.	183
9559: [D5] can only be submitted if [AP From Date] is on or before '1999–03–31'.	184
9560: Total repayable gilts tax is valid if and only if it equals ([D4] plus [D5])	184
9561: Total pension tax is valid if and only if it equals (The sum of [D6], [D7], and [D8])	185
9562: [D13] must be present if [D9] is present.	185
9563: [D13] must be present if [D10] is present.	185

9564: [D13] must be present if [D11] is present.	186
9565: [D13] must be present if [D12] is present.	186
9566: If Relevant credits is present the following should be true: [D13] or [D14]	186
9567: If the sum $([D2] + [D10] \text{ minus } ([D11] + [D12]))$ is positive, then [D13] must equal the lower of [D9] or that sum, where [D9] is treated as being zero if absent.	186
9568: If the sum $([D2] + [D10] \text{ minus } ([D11] + [D12]))$ is not positive, then [D13] must be zero or absent.	186
9569: Total final plus credits is valid if and only if it equals $([D13] \text{ plus } [D14])$	187
9570: [D16] must equal [D3] minus [D15] if the sum is positive. Otherwise, [D16] must equal zero.	187
9600: If Status is present the following should be true: [Claiming exemption all or part tick box] or [All exemptAll exempt tick box] or [Some not only charitable tick box]	190
9601: [E3] should be present if [E2] exceeds [E1]	191
9602: [E3c] should be present if [E2b] exceeds [E1a]	191
9603: [E4] should be present if [E1] exceeds [E2]	191
9604: [E4d] should be present if [E1a] exceeds [E2b]	191
9605: If Income tax is present the following should be true: [E3,E3c] or [E4,E4d]	192
9606: [E3] should not be present if [E2] is less than [E1]	193
9607: [E3c] should not be present if [E2b] is less than [E1a]	193
9608: [E4] should not be present if [E1] is less than [E2]	194
9609: [E4d] should not be present if [E1a] is less than [E2b]	194
9610: If E3 e3c included amounts is present the following should be true: [E3,E3c]	195
9611: If Trading costs is present the following should be true: [E5] exceeds 0	198
9612: If UKland buildings is present the following should be true: [E7] exceeds 0	198
9613: Qualifying should not be present if [E27]	203
9650: If Tonnage tax is present the following should be true: [Qualifying ships] or [4: Relevant shipping profits]	205
9651: If [F1] is 'yes', then [F2] must be present	206
9652: If [F1] is 'yes', then [F6] must be present	206
9653: If [F1] is 'no', [F2] must not be present.	206
9654: Representative company should not be present if [F1] equals 'no'	207
9655: If [F1] is 'yes' then exactly one of [Tonnage tax group arrangement] and [F3 – No representative company] must be present.	207
9656: [F5] must equal 'na' if [F1] is 'yes'.	208
9657: [F6] must be 'na' if [F3 – Name] is absent or not equal to [Company name].	208
9658: [F6] must be 'yes' or 'no' if [F3 – Name] equals [Company name].	208
9659: If [F1] is 'no', then [F6] must not be present	208
9660: Offshore training allowance should be present if [F7] equals 'yes'	209
9663: [F10] must equal (the sum of all iterations of [Tonnage tax profits]) rounded down to the nearest whole pound.	212
9700: If Corporate venturing scheme is present the following should be true: [Investment Relief] or [Losses on Disposals] or [Deferral Relief]	215
9701: [Date of issue] should be on or after '2000-04-01'	217
9702: [Date of issue] should be on or before '2010-03-31'	217
9703: If there is an entry in [G1] then [71] must be present and must equal that value.	218
9704: This must equal the total of all iterations of [Investment Relief Claimed].	218
9705: [Date of issue of sharesDate of issue of shares] should be on or after '2000-04-01'	219
9706: [Date of issue of sharesDate of issue of shares] should be on or before '2010-03-31'	219
9707: [Date of issue of sharesDate of issue of shares] should be on or before [Date of Disposal]	219
9708: Must not be later than the date of submission.	220
9709: [Accounting period of claim from date] should be on or before [To Date]	220
9710: [Accounting period of claim from date] must not be more than 12 months earlier than [To Date].	220
9711: Must not be later than the date of submission.	222
9712: Must not be later than the date of submission.	222
9750: For each iteration, [Deduction amount] must equal [Gross amount of royalty paid] multiplied by [Deduction rate] divided by 100, and rounded to the nearest penny (round down for fractions less than half a penny, and round up for fractions of half a penny or greater).	226
9800: Tax should be present if [I7] exceeds 0	228
9801: [I9] should be present if [B] equals 'yes' and $([I1] \text{ minus } [I2])$ exceeds 0	228
9802: [I4] should equal $([I2] \text{ plus } [I3])$	230
9803: If [A] is 'yes' then [I5] must equal [I1] plus [I4].	231
9804: If [B] is 'yes' then [I5] must equal [I4] minus [I1] if the sum is positive, or zero otherwise.	231
9805: [I6] should not exceed [I5]	231
9807: If [I8] is submitted then [82] must be present and equal to [I8].	232

9808: If [AP To Date] is on or before '2005-12-31' then [I8] must equal [I7] * 0.1.	232
9809: If [AP From Date] is on or after '2006-01-01' and [AP To Date] is on or before '2011-03-23' then [I8] must equal [I7] * 0.2.	232
9810: If [AP From Date] is on or before '2005-12-31' and [AP To Date] is on or after '2006-01-01' then calculate as follows: part1 = number of days between [AP From Date] and '2005-12-31' inclusive multiplied by [I7] and divided by number of days between [AP From Date] and [AP To Date] inclusive; part2 = [I7] minus part1; [I8] must equal part1 * 0.1 + part2 * 0.2. To round part1: If the pence figure is equal to or greater than 50p then round part1 up, otherwise round part1 down, to the nearest whole pound.	232
9813: If [I10] is submitted then [I61] must be present and equal to [I10].	233
9814: If [I11] is submitted then [I66] must be present and equal to [I11].	233
9815: [I12] should not be present if [AP To Date] onOrBefore 2009-04-21	231
9816: [I12] should not exceed ([I5] minus [I6])	231
9817: [I7] should equal ([I5] minus ([I6] plus [I12]))	231
9818: If [AP From Date] is on or after '2011-03-24' and [AP To Date] is on or before '2014-12-31' then [I8] must equal [I7] * 0.32.	232
9819: If [AP From Date] is on or before '2011-03-23' and [AP To Date] is on or after '2011-03-24' then calculate as follows: part1 = number of days between [AP From Date] and '2011-03-23' inclusive multiplied by [I7] and divided by number of days between [AP From Date] and [AP To Date] inclusive; part2 = [I7] minus part1; [I8] must equal part1 * 0.2 + part2 * 0.32. To round part1: If the pence figure is equal to or greater than 50p then round part1 up, otherwise round part1 down, to the nearest whole pound.	232
9820: If [AP From Date] is on or after '2015-01-01' then [I8] must equal [I7] * 0.2	232
9821: If [AP From Date] is on or before '2014-12-31' and [AP To Date] is on or after '2015-01-01' then calculate as follows: part1 = number of days between [AP From Date] and '2014-12-31' inclusive multiplied by [I7] and divided by number of days between [AP From Date] and [AP To Date] inclusive; part2 = [I7] minus part1; [I8] must equal part1 * 0.32 + part2 * 0.2. To round part1: If the pence figure is equal to or greater than 50p then round part1 up, otherwise round part1 down, to the nearest whole pound.	232
9850: Accounting period is valid if and only if it is onOrAfter '2004-03-18'	234
9900: If multiple repetitions of EncodedInlineXBRLDocument are submitted, exactly one should have an EntryPoint attribute.	124
9901: If multiple repetitions of InlineXBRLDocument are submitted, exactly one should have an EntryPoint attribute.	124
9902: [Extension taxonomy] should not be present if [Raw XBRL document content]	127
9952: If there is an entry in the second box of the arising and maximum pair, there must be an entry greater than zero in the first box of the pair.	133
9953: If there is an entry in the second box of the pair, it must not be greater than the entry in the first box of the pair.	133
9954: If [Return type] is 'new' and there is an entry greater than zero in [36] then [C1] must be submitted.	56
9955: If [Return type] is 'new' and [36] is greater than zero then one or both of [Simplified arrangement in force] or [Copy of notices of consent attached] must be present.	56
9956: If [169] is present the following should be true: ([CT600I attached] equals yes) or ([Return type] equals amended)	57
9961: [Notice of consent completed] should not be present if [Copy of notices of consent attached]	169
9962: If [Return type] is 'new' and [3: Claims to EUFT] is submitted then there must be a PDF attachment of type 'other' in this submission.	172
9965: If [No computations reason] is absent, then there must be a Computations element as a child of [XBRL Submission], or at least one instance of [Attachment] with type = 'computations'.	35
9966: If [No computations reason] is absent, then there must not be both a Computations element as a child of [XBRL Submission] and any instances of [Attachment] with type = 'computations'.	35
9970: If multiple repetitions of [Base 64 encoded XBRL document] are submitted, each must have a Filename attribute.	125
9970: If multiple repetitions of [Inline XBRL document] are submitted, each must have a Filename attribute.	126
9971: If [No accounts reason] is "PDF accounts attached with explanation", then there must be at least one instance of [Attachment] with type = 'accounts'.	34
9972: If [Simplified arrangement in force] is present the following should be true: [36] exceeds 0	162
9973: If [Copy of notices of consent attached] is present the following should be true: [36] exceeds 0	163
9974: If [Simplified arrangement in force] is present the following should be true: [C2] exceeds 0	169
9975: If [Notice of consent completed] is present the following should be true: [C2] exceeds 0	169
9976: If [Copy of notices of consent attached] is present the following should be true: [C2] exceeds 0	169
9977: To date must be on or before [AP To Date].	173
9978: [AP From Date] is valid only if this on or before '2015-03-31'	30

Rule Documentation

Error code: 5004 Location: /IRheader Description: At least one key must exist Transactional error (en): At least one key must exist in the IRHeader	109
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.	109
Error code: 9100 Location: /IRenvelope/CompanyTaxReturn/CompanyInformation/Reference Description: There must be a Key element in the Irheader whose Type attribute is UTR and whose content is the same as the entry in [Company reference]. Transactional error (en): There must be a Key element in the Irheader whose Type attribute is UTR and matches the 'Tax Reference'. Transactional error (cy): Mae'n rhaid bod yna elfen Allweddol yn yr Irheader a'i briodolodd Teip yn UTR ac cyd-fynd a'r 'Cyfeirnod Treth'.	29
Error code: 9101 Location: /IRenvelope/CompanyTaxReturn/CompanyInformation/PeriodCovered Description: Period Covered must not be longer than 12 months Transactional error (en): The period covered must not be longer than 12 months. Transactional error (cy): Ni ddylai'r cyfnod a gwmpesir fod yn hirach na 12 mis.	30
Error code: 9102 Location: /IRenvelope/CompanyTaxReturn/CompanyInformation/PeriodCovered/From Description: From is valid if and only if it is on or after '1998-07-02' Transactional error (en): The period 'From' date must be on or after 02/07/1998. Transactional error (cy): Mae'n rhaid i ddyddiad 'O' y cyfnod fod ar neu ar ol 02/07/1998.	30
Error code: 9103 Location: /IRenvelope/CompanyTaxReturn/CompanyInformation/PeriodCovered/From Description: From Date cannot be later than yesterday Transactional error (en): The period 'From' date cannot be later than yesterday. Transactional error (cy): Ni all dyddiad y 'O' cyfnod fod yn hwyrach na ddoe.	30
Error code: 9104 Location: /IRenvelope/CompanyTaxReturn/CompanyInformation/PeriodCovered/To Description: To is valid if and only if it is on or after '1999-07-01' Transactional error (en): The period 'To' date must be on or after 01/07/1999. Transactional error (cy): Mae'n rhaid i'r dyddiad 'I' fod ar neu ar ol 01/07/1999.	30
Error code: 9105 Location: /IRenvelope/CompanyTaxReturn/CompanyInformation/PeriodCovered/To Description: To is valid if and only if it is on or after [AP From Date] Transactional error (en): The period 'To' date must be on or after the period 'From' date. Transactional error (cy): Mae'n rhaid i ddyddiad 'I' y cyfnod fod ar neu ar ol dyddiad 'O' y cyfnod.	30
Error code: 9106 Location: /IRenvelope/CompanyTaxReturn/CompanyInformation/PeriodCovered/To Description: End date cannot be later than today unless [Company type] = 3. Transactional error (en): The period 'To' date cannot be later than today unless the type of company is 3 (Company in Liquidation (second or subsequent year of liquidation)). Transactional error (cy): Ni all dyddiad 'I' y cyfnod fod yn hwyrach na heddiw heblaw bod y math o gwmni yn 3 (Cwmni mewn Datodiad (ail flwyddyn neu flwyddyn ddilynol y datodiad)).	30
Error code: 9107 Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/PartOfNonSmallGroup Description: Part of non small group should not be present if [AP To Date] is on or before '2008-03-31' Transactional error (en): Your entry for 'Company is part of a group that is not small' can only be 'Yes' if the period 'To' date is on or after 01/04/2008. Transactional error (cy): Gall eich cofnod ar gyfer 'Cwmni'n rhan o grwp nad yw'n fach' ond bod yn 'Ie' os yw dyddiad 'I' y cyfnod ar neu ar ol 01/04/2008.	32
Error code: 9108 Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/RegisteredAvoidanceScheme Description: Registered avoidance scheme should not be present if [AP To Date] is on or before '2004-03-31' Transactional error (en): Your entry for 'Notice of disclosable avoidance schemes' can only be 'Yes' if the period 'To' date is on or after 01/04/2004. Transactional error (cy): Gall eich cofnod ar gyfer 'Hysbysiad o gynlluniau arbed sy'n rhaid eu datgelu' ond bod yn 'Ie' os yw dyddiad 'I' y cyfnod ar neu ar ol 01/04/2004.	32

<p>Error code: 9109</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/RegisteredAvoidanceScheme</p> <p>Description: If 'yes' then [CT600J attached] must also be 'yes' – unless [Return type] = 'amended'.</p> <p>Transactional error (en): Your entry for 'Notice of disclosable avoidance schemes' is 'Yes' so you must also select 'Yes' for 'CT600J (Disclosure of tax avoidance scheme)'.</p> <p>Transactional error (cy): 'Ie' yw eich ateb ar gyfer 'Hysbysiad o gynlluniau arbed sy'n rhaid eu datgelu' felly dylech hefyd ddewis 'Ie' ar gyfer 'CT600J (Datgelu cynllun arbed treth)'.</p>	32
<p>Error code: 9110</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/TransferPricing</p> <p>Description: [Transfer Pricing adjustment] and [Transfer Pricing SME] cannot both be 'yes'</p> <p>Transactional error (en): You cannot select 'Yes' for both 'Compensating adjustment claimed' and 'Company qualifies for SME exemption'.</p> <p>Transactional error (cy): Ni allwch ddewis 'Ie' ar gyfer 'Addasiad cyfadfer a hawliwyd' yn ogystal a 'Cwmni'n gymwys ar gyfer eithriad SME'.</p>	33
<p>Error code: 9111</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/TransferPricing</p> <p>Description: Transfer pricing should not be present if [AP To Date] is on or before '2004-03-31'</p> <p>Transactional error (en): Your entry for 'Compensating adjustment claimed' or 'Company qualifies for SME exemption' can only be 'Yes' if the period 'To' date is on or after 01/04/2004.</p> <p>Transactional error (cy): Gall eich cofnod ar gyfer 'Addasiad cyfadfer a hawliwyd' neu 'Cwmni'n gymwys ar gyfer eithriad SME' ond bod yn 'Ie' os yw dyddiad 'I' y cyfnod ar neu ar ol 01/04/2004.</p>	33
<p>Error code: 9112</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Accounts</p> <p>Description: If [No accounts reason] is (absent or) not "PDF accounts attached with explanation", then there must be no instance of [Attachment] with a type attribute of 'accounts'.</p> <p>Transactional error (en): You can only provide a set of PDF accounts if you also complete the 'No accounts reason' with the value of 'PDF accounts attached with Explanation'</p> <p>Transactional error (cy): Gallwch dim ond rhoi set o gyfrifon PDF os ydych hefyd yn llenwi'r 'Rheswm dim cyfrifon' gyda'r gwerth 'Cyfrifon PDF sydd wedi eu hatodi ynghyd ag Esboniad'</p>	33
<p>Error code: 9113</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Accounts</p> <p>Description: If [No accounts reason] is absent then the Accounts child of [XBRL Submission] must be present.</p> <p>Transactional error (en): You must provide a set of iXBRL accounts if the 'No accounts reason' is absent</p> <p>Transactional error (cy): Mae'n rhaid i chi gyflwyno set o gyfrifon iXBRL os yw'r 'Rheswm dim cyfrifon' yn absennol</p>	33
<p>Error code: 9114</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Accounts</p> <p>Description: If [No accounts reason] is absent or "PDF accounts attached with explanation", then exactly one of [This period accounts tick box] or [Different period accounts tick box] must be present.</p> <p>Transactional error (en): If 'No accounts reason' is absent or has been completed with 'PDF accounts attached with Explanation' you must complete either 'This period accounts' or 'Different period account'.</p> <p>Transactional error (cy): Os yw'r 'Rheswm dim cyfrifon' yn absennol neu wedi ei lenwi gyda 'Cyfrifon PDF sydd wedi eu hatodi ynghyd ag Esboniad', rhaid i chi lenwi naill ai 'Cyfrifon y cyfnod hwn' neu 'Cyfrifon cyfnod gwahanol'</p>	33
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<p>Error code: 9117</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Computations/NoComputationsReason</p> <p>Description: If present, then there must be no instance of [Attachment] with a type attribute of 'computations'</p> <p>Transactional error (en): Computations are attached so a reason for no Computations must not be provided.</p> <p>Transactional error (cy): Mae cyfrifiannau wedi eu hatodi felly ni ddylid rhoi rheswm ar gyfer dim cyfrifiannau.</p>	36
<p>Error code: 9118</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Computations/NoComputationsReason</p> <p>Description: If present, then there must be no Computation element as a child of [XBRL Submission]</p> <p>Transactional error (en): Computations are attached so a reason for no Computations must not be provided.</p> <p>Transactional error (cy): Mae cyfrifiannau wedi eu hatodi felly ni ddylid rhoi rheswm ar gyfer dim cyfrifiannau.</p>	36
<p>Error code: 9119</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Computations/NoComputationsReason</p> <p>Description: If [No computations reason] = 'Amendment – comps already submitted' then [Return type] must equal 'amended'.</p> <p>Transactional error (en): 'Amendments – computations already submitted' is not a valid reason for a 'New' return.</p> <p>Transactional error (cy): Nid yw 'Addasiad – cyfrifiannau eisoes wedi eu cyflwyno' yn rheswm dilys dros ffurflen dreth 'Newydd'.</p>	36
<p>Error code: 9120</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600A</p> <p>Description: If CT600A is yes and [Return type] = 'new', then [CT600A] must be present.</p> <p>Transactional error (en): The form CT600A must be present if 'CT600A (Loans to Participators by Close Companies)' is 'Yes' and the return type is 'New'.</p> <p>Transactional error (cy): Mae'n rhaid i'r ffurflen CT600A fod yn bresennol os yw 'CT600A (Benthyciadau i Gyfranogwyr gan Gwmnïau Cau)' yn 'Ie' a'r math o ffurflen dreth yn 'Newydd'.</p>	37
<p>Error code: 9121</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600B</p> <p>Description: If CT600B is yes and [Return type] = 'new', then there must be a [CT600B] page present.</p> <p>Transactional error (en): The form CT600B must be present if 'CT600B (Controlled Foreign Companies)' is 'Yes' and the return type is 'New'.</p> <p>Transactional error (cy): The form CT600B must be present if 'CT600B (Controlled Foreign Companies)' is 'Yes' and the return type is 'New'.</p>	38
<p>Error code: 9123</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600C</p> <p>Description: If CT600C is yes and [Return type] = 'new', then there must be a [CT600C] page present.</p> <p>Transactional error (en): The form CT600C must be present if 'CT600C (Group and Consortium)' is 'Yes' and the return type is 'New'.</p> <p>Transactional error (cy): The form CT600C must be present if 'CT600C (Group and Consortium)' is 'Yes' and the return type is 'New'.</p>	38
<p>Error code: 9124</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600D</p> <p>Description: If [CT600D attached] is 'yes' and [Return type] = 'new', then [CT600D] must be present.</p> <p>Transactional error (en): The form CT600D must be present if 'CT600D (Insurance)' is 'Yes' and the return type is 'New'.</p> <p>Transactional error (cy): The form CT600D must be present if 'CT600D (Insurance)' is 'Yes' and the return type is 'New'.</p>	38
<p>Error code: 9125</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600E</p> <p>Description: If [CT600E attached] is 'yes' and [Return type] = 'new', then [CT600E] must be present.</p> <p>Transactional error (en): The form CT600E must be present if 'CT600E (Charities and Community Amateur Sports Clubs)' is 'Yes' and the return type is 'New'.</p> <p>Transactional error (cy): Mae'n rhaid i'r ffurflen CT600E fod yn bresennol os yw 'CT600E (Elusennau a Chlybiau Chwaraeon Amatur Cymunedol)' yn 'Ie' a'r math o ffurflen dreth yn 'Newydd'.</p>	39

<p>Error code: 9126</p> <p>Location: /IREnvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600F</p> <p>Description: If [CT600F attached] is 'yes' and [Return type] = 'new', then [CT600F] must be present.</p> <p>Transactional error (en): The form CT600F must be present if 'CT600F (Tonnage tax)' is 'Yes' and the return type is 'New'.</p> <p>Transactional error (cy): The form CT600F must be present if 'CT600F (Tonnage tax)' is 'Yes' and the return type is 'New'.</p>	39
<p>Error code: 9127</p> <p>Location: /IREnvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600F</p> <p>Description: Tonnage tax profits should be present if [CT600F attached] equals 'yes'.</p> <p>Transactional error (en): If 'CT600F (Tonnage tax)' is 'Yes' then Box 13 must be completed.</p> <p>Transactional error (cy): If 'CT600F (Tonnage tax)' is 'Yes' then Box 13 must be completed.</p>	39
<p>Error code: 9128</p> <p>Location: /IREnvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600G</p> <p>Description: If [CT600G attached] is 'yes' and [Return type] = 'new', then [CT600G] must be present.</p> <p>Transactional error (en): The form CT600G must be present if 'CT600G (Corporate Venturing Scheme)' is 'Yes' and the return type is 'New'.</p> <p>Transactional error (cy): The form CT600G must be present if 'CT600G (Corporate Venturing Scheme)' is 'Yes' and the return type is 'New'.</p>	39
<p>Error code: 9129</p> <p>Location: /IREnvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600H</p> <p>Description: If [CT600H attached] is 'yes' and [Return type] = 'new', then [CT600H] must be present.</p> <p>Transactional error (en): The form CT600H must be present if 'CT600H (Cross-border royalties)' is 'Yes' and the return type is 'New'.</p> <p>Transactional error (cy): The form CT600H must be present if 'CT600H (Cross-border royalties)' is 'Yes' and the return type is 'New'.</p>	40
<p>Error code: 9130</p> <p>Location: /IREnvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600H</p> <p>Description: If [CT600H attached] is 'yes' then [98] must be 'yes'.</p> <p>Transactional error (en): If 'CT600H (Cross-border royalties)' is 'Yes' then Box 98 must also be 'Yes'.</p> <p>Transactional error (cy): If 'CT600H (Cross-border royalties)' is 'Yes' then Box 98 must also be 'Yes'.</p>	40
<p>Error code: 9131</p> <p>Location: /IREnvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600H</p> <p>Description: If CT600H is 'yes' then [AP To Date] must not be earlier than '2002-10-01'.</p> <p>Transactional error (en): If 'CT600H (Cross-border royalties)' is 'Yes' then the period 'To' date must be on or after 01/10/2002.</p> <p>Transactional error (cy): If 'CT600H (Cross-border royalties)' is 'Yes' then the period 'To' date must be on or after 01/10/2002.</p>	40
<p>Error code: 9132</p> <p>Location: /IREnvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600I</p> <p>Description: If [CT600I attached] is 'yes' and [Return type] = 'new', then [CT600I] must be present.</p> <p>Transactional error (en): The form CT600I must be present if 'CT600I (Supplementary charge in respect of ring fence trade)' is 'Yes' and the return type is 'New'.</p> <p>Transactional error (cy): The form CT600I must be present if 'CT600I (Supplementary charge in respect of ring fence trade)' is 'Yes' and the return type is 'New'.</p>	40
<p>Error code: 9133</p> <p>Location: /IREnvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600I</p> <p>Description: CT600 i should not be present if [AP From Date] is on or before '2002-04-16'.</p> <p>Transactional error (en): If 'CT600I (Supplementary charge in respect of ring fence trade)' is 'Yes' then the period 'From' date must be on or after 17/04/2002.</p> <p>Transactional error (cy): If 'CT600I (Supplementary charge in respect of ring fence trade)' is 'Yes' then the period 'From' date must be on or after 17/04/2002.</p>	40
<p>Error code: 9134</p> <p>Location: /IREnvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600J</p> <p>Description: If [CT600J attached] is 'yes' then [Registered avoidance scheme] must be 'yes'.</p> <p>Transactional error (en): If 'CT600J (Disclosure of tax avoidance schemes)' is 'Yes' then 'Notice of disclosable avoidance schemes' must also be 'Yes'.</p> <p>Transactional error (cy): Os yw 'CT600J (Datgelu cynlluniau arbed treth)' yn 'Ie', rhaid i 'Hysbysiad o gynlluniau arbed sy'n rhaid eu datgelu' hefyd fod yn 'Ie'.</p>	40

<p>Error code: 9135 Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600J Description: CT600 J should not be present if [AP To Date] is on or before '2004-03-17' Transactional error (en): If 'CT600J (Disclosure of tax avoidance schemes)' is 'Yes' then the period 'To' date must be on or after 18/03/2004. Transactional error (cy): Os yw 'CT600J (Datgelu cynlluniau arbed treth)' yn 'Ie', rhaid i ddyddiad 'I' y cyfnod fod ar neu ar ol 18/03/2004.</p>	40
<p>Error code: 9136 Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600J Description: If [CT600J attached] is 'yes' and [Return type] = 'new', then [CT600J] must be present. Transactional error (en): The form CT600J must be present if 'CT600J (Disclosure of tax avoidance schemes)' is 'Yes' and the return type is 'New'. Transactional error (cy): Mae'n rhaid i'r ffurflen CT600J fod yn bresennol os yw 'CT600J (Datgelu cynlluniau arbed treth)' yn 'Ie' a'r math o ffurflen dreth yn 'Newydd'.</p>	40
<p>Error code: 9137 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation Description: If the group [66-69] is absent, then [70] must equal [63] minus [64]. Transactional error (en): If Box 67 is not completed then Box 70 must equal Box 63 minus Box 64. Transactional error (cy): Os nad yw Blwch 67 wedi ei gwblhau, rhaid i Flwch 70 fod yn hafal a Blwch 63 llai Blwch 64.</p>	42
<p>Error code: 9138 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation Description: If the group [66-69] is present and [AP To Date] is on or before '2006-03-31', then the box [70] must equal the greater of ([68] + [69]) or ([63] - [64]) Transactional error (en): If Box 67 is completed then Box 70 must equal the greater of (Box 68 plus Box 69) or (Box 63 minus Box 64). Transactional error (cy): Os nad yw Blwch 67 wedi ei gwblhau, rhaid i Flwch 70 fod y mwyaf o (Blwch 68 plws Blwch 69) neu (Blwch 63 llai Blwch 64).</p>	42
<p>Error code: 9140 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation Description: If one of [C3] or [F8] is present then [73] must be present and greater than or equal to that value. Transactional error (en): If there is an entry in only one of Box C3 or Box F8 then Box 73 must be greater than or equal to that entry. Transactional error (cy): If there is an entry in only one of Box C3 or Box F8 then Box 73 must be greater than or equal to that entry.</p>	42
<p>Error code: 9141 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation Description: If both of [C3] and [F8] are present then [73] must be present and equal to or greater than the total of those two values, even if this is an amended return. Transactional error (en): If there are entries in both Box C3 and Box F8 then Box 73 must be greater than or equal to the sum of those entries. Transactional error (cy): If there are entries in both Box C3 and Box F8 then Box 73 must be greater than or equal to the sum of those entries.</p>	42
<p>Error code: 9144 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation Description: Year should be present if [37] exceeds 0 Transactional error (en): Box 43 must be completed if Box 37 is greater than 0 (zero). Transactional error (cy): Mae'n rhaid cwblhau Blwch 43 os yw Blwch 37 yn fwy na 0 (sero).</p>	42
<p>Error code: 9146 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation Description: Total chargeable corporation tax should be present if [46] or [56] is present. Transactional error (en): Box 63 must be completed if Box 46 or Box 56 is completed. Transactional error (cy): Mae'n rhaid cwblhau Blwch 63 os yw Blwch 46 neu Flwch 56 wedi eu cwblhau.</p>	42
<p>Error code: 9148 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/TradingAndProfessional Description: Net profits should be present if [3] exceeds 0 Transactional error (en): Box 5 must be completed if Box 3 is greater than 0 (zero). Transactional error (cy): Mae'n rhaid cwblhau Blwch 5 os yw Blwch 3 yn fwy na 0 (sero).</p>	43
<p>Error code: 9149 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/TradingAndProfessional/LossesBroughtForward Description: Losses brought forward is valid if and only if it does not exceed [3] Transactional error (en): Box 4 must not be greater than Box 3. Transactional error (cy): Ni ddylai Blwch 4 fod yn fwy na Blwch 3.</p>	44

<p>Error code: 9150</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/TradingAndProfessional/LossesBroughtForward</p> <p>Description: If Losses brought forward is present the following should be true: [3] exceeds 0</p> <p>Transactional error (en): Box 4 can only be completed if Box 3 is greater than 0 (zero).</p> <p>Transactional error (cy): Gellir ond cwblhau Blwch 4 os yw Blwch 3 yn fwy na 0 (sero).</p>	44
<p>Error code: 9151</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/TradingAndProfessional/NetProfits</p> <p>Description: Net profits is valid if and only if it equals ([3] minus [4])</p> <p>Transactional error (en): Box 5 must equal Box 3 minus Box 4.</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 5 fod yn hafal a Blwch 3 llai Blwch 4.</p>	44
<p>Error code: 9152</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/IncomeStatedNet</p> <p>Description: If [7] is present the following should be true: [6] is not less than 0</p> <p>Transactional error (en): If Box 7 is completed then Box 6 must not be less than 0 (zero).</p> <p>Transactional error (cy): If Box 7 is completed then Box 6 must not be less than 0 (zero).</p>	45
<p>Error code: 9154</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/IncomeWithinD/TonnageTaxProfits</p> <p>Description: If Tonnage tax profits is present the following should be true: [CT600F attached] equals 'yes' or [Return type] equals 'amended'</p> <p>Transactional error (en): Box 13 can only be completed if 'CT600F (Tonnage tax)' is 'Yes'.</p> <p>Transactional error (cy): Box 13 can only be completed if 'CT600F (Tonnage tax)' is 'Yes'.</p>	47
<p>Error code: 9155</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/IncomeWithinD/TonnageTaxProfits</p> <p>Description: [13] must equal [F10] if [F10] is present.</p> <p>Transactional error (en): If there is an entry in Box F10 Box 13 must equal Box F10.</p> <p>Transactional error (cy): If there is an entry in Box F10 Box 13 must equal Box F10.</p>	47
<p>Error code: 9156</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/IncomeWithinD/IncomeWithinDTotal</p> <p>Description: Income within dTotal is valid if and only if it equals (The sum of [12], [13], and [14])</p> <p>Transactional error (en): Box 15 must equal the sum of Boxes 12, 13 and 14.</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 15 fod yn hafal a swm Blychau 12, 13 ac 14.</p>	48
<p>Error code: 9157</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableGains/AllowableLosses</p> <p>Description: Allowable losses is valid if and only if it does not exceed [16]</p> <p>Transactional error (en): Box 17 must not be greater than Box 16.</p> <p>Transactional error (cy): Ni ddylai Blwch 17 fod yn fwy na Blwch 16.</p>	49
<p>Error code: 9158</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableGains/AllowableLosses</p> <p>Description: If Allowable losses is present the following should be true: [16] exceeds 0</p> <p>Transactional error (en): Box 17 can only be completed if Box 16 is greater than 0 (zero).</p> <p>Transactional error (cy): Gellir ond cwblhau Blwch 17 os yw Blwch 16 yn fwy na 0 (sero).</p>	49
<p>Error code: 9159</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableGains/NetChargeableGains</p> <p>Description: Net chargeable gains is valid if and only if it equals ([16] minus [17])</p> <p>Transactional error (en): Box 18 must equal Box 16 minus Box 17.</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 18 fod yn hafal a Blwch 16 llai Blwch 17.</p>	49
<p>Error code: 9160</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/LossesBroughtForward</p> <p>Description: Losses brought forward is valid if and only if it does not exceed (The sum of [6], [8], [9], [10], [11], [15], and [18])</p> <p>Transactional error (en): Box 19 must not be greater than the sum of Boxes 6, 8, 9, 10, 11, 15 and 18.</p> <p>Transactional error (cy): Box 19 must not be greater than the sum of Boxes 6, 8, 9, 10, 11, 15 and 18.</p>	49

<p>Error code: 9161</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/NonTradeDeficitsOnLoans</p> <p>Description: Non trade deficits on loans is valid if and only if it does not exceed ((The sum of [6], [8], [9], [10], [11], [15], and [18]) minus [19])</p> <p>Transactional error (en): Box 20 must not be greater than (the sum of Boxes 6, 8, 9, 10, 11, 15 and 18) minus Box 19.</p> <p>Transactional error (cy): Box 20 must not be greater than (the sum of Boxes 6, 8, 9, 10, 11, 15 and 18) minus Box 19.</p>	50
<p>Error code: 9164</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/Include sCVSLossRelief</p> <p>Description: If box [23] is 'yes' then [CT600G attached] must be 'yes'</p> <p>Transactional error (en): If Box 23 is 'Yes' then 'CT600G (Corporate Venturing Scheme)' must also be 'Yes'.</p> <p>Transactional error (cy): If Box 23 is 'Yes' then 'CT600G (Corporate Venturing Scheme)' must also be 'Yes'.</p>	51
<p>Error code: 9165</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/Include sCVSLossRelief</p> <p>Description: If [23] is present the following should be true: [22] exceeds 0</p> <p>Transactional error (en): Box 23 can only be 'Yes' if Box 22 is greater than 0 (zero).</p> <p>Transactional error (cy): Box 23 can only be 'Yes' if Box 22 is greater than 0 (zero).</p>	51
<p>Error code: 9166</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/CVSLossRelief</p> <p>Description: CVS loss relief is valid if and only if it does not exceed [21]</p> <p>Transactional error (en): Box 22 must not be greater than Box 21.</p> <p>Transactional error (cy): Box 22 must not be greater than Box 21.</p>	51
<p>Error code: 9167</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/ManagementExpenses</p> <p>Description: Management expenses is valid if and only if it does not exceed ([21] minus [22])</p> <p>Transactional error (en): Box 24 must not be greater than Box 21 minus Box 22.</p> <p>Transactional error (cy): Ni ddylai Blwch 24 fod yn fwy na Blwch 21 llai Blwch 22.</p>	52
<p>Error code: 9168</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/InterestDistributions</p> <p>Description: Interest distributions is valid if and only if it does not exceed ([21] minus ([22] plus [24]))</p> <p>Transactional error (en): Box 25 must not be greater than Box 21 minus (the sum of Boxes 22 and 24).</p> <p>Transactional error (cy): Box 25 must not be greater than Box 21 minus (the sum of Boxes 22 and 24).</p>	52
<p>Error code: 9169</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/ScheduleALosses</p> <p>Description: Schedule A Losses is valid if and only if it does not exceed ([21] minus (The sum of [22], [24], and [25]))</p> <p>Transactional error (en): Box 26 must not be greater than Box 21 minus (the sum of Boxes 22, 24, and 25).</p> <p>Transactional error (cy): Box 26 must not be greater than Box 21 minus (the sum of Boxes 22, 24, and 25).</p>	52
<p>Error code: 9170</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/CapitalAllowances</p> <p>Description: Capital allowances is valid if and only if it does not exceed ([21] minus (The sum of [22], [24], [25], and [26]))</p> <p>Transactional error (en): Box 27 must not be greater than Box 21 minus (the sum of Boxes 22, 24, 25 and 26).</p> <p>Transactional error (cy): Box 27 must not be greater than Box 21 minus (the sum of Boxes 22, 24, 25 and 26).</p>	53
<p>Error code: 9171</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/NonTradeDeficits</p> <p>Description: Non trade deficits is valid if and only if it does not exceed ([21] minus (The sum of [22], [24], [25], [26], and [27]))</p> <p>Transactional error (en): Box 28 must not be greater than Box 21 minus (the sum of Boxes 22, 24, 25, 26 and 27).</p> <p>Transactional error (cy): Box 28 must not be greater than Box 21 minus (the sum of Boxes 22, 24, 25, 26 and 27).</p>	53

<p>Error code: 9172</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/NonTradingLossIntangibles</p> <p>Description: Must be less than or equal to the arising element of [132].</p> <p>Transactional error (en): Box 29 must be less than or equal to Box 132.</p> <p>Transactional error (cy): Box 29 must be less than or equal to Box 132.</p>	53
<p>Error code: 9173</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/NonTradingLossIntangibles</p> <p>Description: Non trading loss intangibles is valid if and only if it does not exceed ([21] minus (The sum of [22], [24], [25], [26], [27], and [28]))</p> <p>Transactional error (en): Box 29 must not be greater than Box 21 minus (the sum of Boxes 22, 24, 25, 26, 27 and 28).</p> <p>Transactional error (cy): Box 29 must not be greater than Box 21 minus (the sum of Boxes 22, 24, 25, 26, 27 and 28).</p>	53
<p>Error code: 9174</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/TradingLossesS393AcarriedBack</p> <p>Description: If Trading losses S393A carried back is present the following should be true: [30] exceeds 0</p> <p>Transactional error (en): Box 31 can only be 'Yes' if Box 30 is greater than 0 (zero).</p> <p>Transactional error (cy): Gall Blwch 31 ond bod yn 'Ie' os yw Blwch 30 yn fwy na 0 (sero).</p>	54
<p>Error code: 9175</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/TradingLosses</p> <p>Description: If [31] is not 'yes' then [30] must be less than or equal to the arising element of [122].</p> <p>Transactional error (en): Box 30 must be less than or equal to Box 122 if Box 31 is not 'Yes'.</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 30 fod yn llai na, neu'n hafal a, Blwch 122 os nad 'Ie' yw Blwch 31.</p>	54
<p>Error code: 9176</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/TradingLosses</p> <p>Description: Trading losses is valid if and only if it does not exceed ([21] minus (The sum of [22], [24], [25], [26], [27], [28], and [29]))</p> <p>Transactional error (en): Box 30 must not be greater than Box 21 minus (the sum of Boxes 22, 24, 25, 26, 27, 28, and 29).</p> <p>Transactional error (cy): Ni ddylai Blwch 30 fod yn fwy na Blwch 21 llai (swm Blychau 22, 24, 25, 26, 27, 28, a 29).</p>	54
<p>Error code: 9178</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/NonTradeCapitalAllowances</p> <p>Description: Non trade capital allowances is valid if and only if it does not exceed ([21] minus (The sum of [22], [24], [25], [26], [27], [28], [29], and [30]))</p> <p>Transactional error (en): Box 32 must not be greater than Box 21 minus (the sum of Boxes 22, 24, 25, 26, 27, 28, 29 and 30).</p> <p>Transactional error (cy): Ni ddylai Blwch 32 fod yn fwy na Blwch 21 llai (swm Blychau 22, 24, 25, 26, 27, 28, 29 a 30).</p>	54
<p>Error code: 9179</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/Total</p> <p>Description: Total is valid if and only if it does not exceed [21]</p> <p>Transactional error (en): Box 33 must not be greater than Box 21.</p> <p>Transactional error (cy): Box 33 must not be greater than Box 21.</p>	55
<p>Error code: 9180</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/Total</p> <p>Description: Total is valid if and only if it equals (The sum of [22], [24], [25], [26], [27], [28], [29], [30], and [32])</p> <p>Transactional error (en): Box 33 must equal (the sum of Boxes 22, 24, 25, 26, 27, 28, 29, 30 and 32).</p> <p>Transactional error (cy): Box 33 must equal (the sum of Boxes 22, 24, 25, 26, 27, 28, 29, 30 and 32).</p>	55
<p>Error code: 9185</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupRelief</p> <p>Description: If Group relief is present the following should be true: [CT600C attached] equals 'yes' or [Return type] equals 'amended'</p> <p>Transactional error (en): Box 36 can only be completed if 'CT600C (Group and Consortium)' is 'Yes'.</p> <p>Transactional error (cy): Box 36 can only be completed if 'CT600C (Group and Consortium)' is 'Yes'.</p>	56

<p>Error code: 9186</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableProfits</p> <p>Description: This must equal the sum of all iterations of [44] + the sum of all iterations of [54].</p> <p>Transactional error (en): Box 37 must equal the sum of Boxes 44, 47, 50, 54, 57 and 60.</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 37 fod yn hafal a swm Blychau 44, 47, 50, 54, 57 a 60.</p>	57
<p>Error code: 9188</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableProfits</p> <p>Description: [53-56] must be submitted if [37] > 0 and [AP To Date] falls in the financial year following the financial year of [AP From Date].</p> <p>Transactional error (en): Financial year two information must be provided if Box 37 is greater than 0 (zero) and the period 'To' date falls in the financial year following that of the period 'From' date.</p> <p>Transactional error (cy): Mae'n rhaid darparu gwybodaeth blwyddyn ariannol dau os yw Blwch 37 yn fwy na 0 (sero) a dyddiad 'I' y cyfnod yn syrthio yn y flwyddyn ariannol sy'n dilyn dyddiad 'O' y cyfnod.</p>	57
<p>Error code: 9189</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/RingFenceProfitsIncluded</p> <p>Description: If Ring fence profits included is present the following should be true: [AP To Date] is on or after '2007-04-01'</p> <p>Transactional error (en): Box 169 can only be completed if the period 'To' date is on or after 01/04/2007.</p> <p>Transactional error (cy): Box 169 can only be completed if the period 'To' date is on or after 01/04/2007.</p>	57
<p>Error code: 9190</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/RingFenceProfitsIncluded</p> <p>Description: Ring fence profits included is valid if and only if it does not exceed [37]</p> <p>Transactional error (en): Box 169 must not be greater than Box 37.</p> <p>Transactional error (cy): Box 169 must not be greater than Box 37.</p>	57
<p>Error code: 9192</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxCalculation/StartingOrSmallCompaniesRate</p> <p>Description: If Starting or small companies rate is present the following should be true: [37] exceeds 0</p> <p>Transactional error (en): Box 42 can only be 'Yes' if Box 37 is greater than 0 (zero).</p> <p>Transactional error (cy): Gall Blwch 42 ond bod yn 'Ie' os yw Blwch 37 yn fwy na 0 (sero).</p>	59
<p>Error code: 9193</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxCalculation/StartingOrSmallCompaniesRate</p> <p>Description: If [Company type] = 1, 2 or 3 then [42] must be absent.</p> <p>Transactional error (en): Box 42 must not be 'Yes' if the type of company is 1 (Unit trust or open-ended investment company), 2 (Close investment – holding company) or 3 (Company in Liquidation (second or subsequent year of liquidation)).</p> <p>Transactional error (cy): Ni all Blwch 42 fod yn 'Ie' os yw'r math o gwmni yn 1 (Ymddiriedolaeth unedol neu gwmni buddsoddi penagored), 2 (Cwmni sy'n dal buddsoddiad cau) neu 3 (Cwmni mewn Datodiad (ail flwyddyn neu flwyddyn ddilynol y datodiad)).</p>	59
<p>Error code: 9195</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Year</p> <p>Description: Must equal the equivalent financial year of the date in [AP From Date] (nb. This will be the same year as that entered in [AP From Date] if [AP From Date] is between 1st of April and 31st of December inclusive, or the year before that entered in [AP From Date] if 1st of January and 31st March inclusive).</p> <p>Transactional error (en): Box 43 must equal the equivalent financial year of the period 'From' date.</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 43 fod yn hafal a blwyddyn ariannol gyfwerth o ddyddiad 'O' y cyfnod.</p>	60
<p>Error code: 9196</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Year</p> <p>Description: Year is valid if and only if it is not less than 1998</p> <p>Transactional error (en): Box 43 cannot be earlier than 1998.</p> <p>Transactional error (cy): Ni ddylai Blwch 43 fod yn gynharach na 1998.</p>	60
<p>Error code: 9197</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Year</p> <p>Description: Where [AP From Date] and [AP To Date] are in the same financial year, the sum of all iterations of [44] must equal [37].</p> <p>Transactional error (en): The sum of Boxes 44, 47 and 50 must equal Box 37 where the period 'From' and 'To' dates are in the same financial year.</p> <p>Transactional error (cy): Mae'n rhaid i Flychau 44, 47 a 50 fod yn hafal a Blwch 37 lle mae dyddiadau 'O' ac 'I' y cyfnod yn yr un flwyddyn ariannol.</p>	60

<p>Error code: 9198</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Year</p> <p>Description: Where [AP From Date] and [AP To Date] are in different financial years: Sum of all iterations of [44] must equal [37] divided by the number of days between [AP From Date] and [AP To Date] inclusive multiplied by the number of days between [AP From Date] and the end of financial year [43] (inclusive). Rounding is applied such that values from x.5 upwards are rounded up, and values less than x.5 are rounded down (where x represents a whole number).</p> <p>Transactional error (en): Where the period 'From' and 'To' dates are in different financial years, the sum of Boxes 44, 47 and 50 must equal Box 37, apportioned to the first financial year.</p> <p>Transactional error (cy): Lle mae dyddiadau 'O' ac 'I' y cyfnod mewn blynyddoedd ariannol gwahanol, rhaid i swm Blychau 44, 47 a 50 fod yn hafal a Blwch 37, wedi ei ddosrannu i'r flwyddyn ariannol gyntaf.</p>	60
<p>Error code: 9199</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/TaxRate</p> <p>Description: If [Company type] = '5' then [45] must equal an applicable value from the following selection: [FULL RATE OF CT] or [SMALL CO RATE OF CT] or [STARTING RATE OF CT] or [EQUIV. LOW CT RATE] or [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT].</p> <p>Transactional error (en): An applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT], [STARTING RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT] must be used if the type of company is 5 (Insurance).</p> <p>Transactional error (cy): An applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT], [STARTING RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT] must be used if the type of company is 5 (Insurance).</p>	61
<p>Error code: 9200</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/TaxRate</p> <p>Description: If [Company type] is absent then [45] must equal an applicable value from the following selection: [FULL RATE OF CT] or [SMALL CO RATE OF CT] or [STARTING RATE OF CT] or [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT].</p> <p>Transactional error (en): An applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT], [STARTING RATE OF CT], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT] must be used if the type of company is not completed. If [SMALL CO RATE OF CT] or [RF SMALL CO RATE OF CT] is used then Box 42 must be completed.</p> <p>Transactional error (cy): Rhaid defnyddio cyfradd dreth cymwys o naill ai [CYFRADD LAWN CT], [CYFRADD CWMNI BACH CT], [CYFRADD GYCHWYNNOL CT], [CYFRADD RF LAWN CT] neu [RF CYFRADD CWMNI BACH CT] os nad yw'r math o gwmni wedi ei lenwi. Os defnyddir [CYFRADD CWMNI BACH CT] neu [RF CYFRADD CWMNI BACH CT], yna mae'n rhaid llenwi Blwch 42.</p>	61
<p>Error code: 9201</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/TaxRate</p> <p>Description: If [Company type] = '4' or '6' or '7' or '8' or '9' then [45] must equal an applicable value from the following selection: [FULL RATE OF CT] or [SMALL CO RATE OF CT] or [STARTING RATE OF CT].</p> <p>Transactional error (en): If the type of company is 4 (Investment trust with housing investment profits), 6 (Members' club or voluntary association), 7 (Property management company), 8 (Charity or owed by a charity) or 9 (Real Estate Investment Trust – Residual) then this must equal an applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT] or [STARTING RATE OF CT].</p> <p>Transactional error (cy): If the type of company is 4 (Investment trust with housing investment profits), 6 (Members' club or voluntary association), 7 (Property management company), 8 (Charity or owed by a charity) or 9 (Real Estate Investment Trust – Residual) then this must equal an applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT] or [STARTING RATE OF CT].</p>	61
<p>Error code: 9202</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/TaxRate</p> <p>Description: If [Company type] is 1, [45] must be [EQUIV. LOW CT RATE].</p> <p>Transactional error (en): The tax rate of [EQUIV. LOW CT RATE] must be used if the type of company is 1 (Unit trust or open-ended investment company).</p> <p>Transactional error (cy): Rhaid defnyddio cyfradd treth [EQUIV. LOW CT RATE] os yw'r math o gwmni yn 1 (Ymddiriedolaeth unedol neu gwmni buddsoddi penagored).</p>	61
<p>Error code: 9203</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/TaxRate</p> <p>Description: If [Company type] is 2 or 3, [45] must be [FULL RATE OF CT].</p> <p>Transactional error (en): The tax rate of [FULL RATE OF CT] must be used if the type of company is 2 (Close investment – holding company) or 3 (Company in Liquidation (second or subsequent year of liquidation)).</p> <p>Transactional error (cy): Rhaid defnyddio cyfradd treth [FULL RATE OF CT] os yw'r math o gwmni yn 2 (Cwmni dal buddsoddiad cau) neu 3 (Cwmni mewn Datodiad (ail flwyddyn neu flwyddyn ddilynol y datodiad)).</p>	61

<p>Error code: 9204</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/Tax</p> <p>Description: For each iteration of [44–46], [46] Must equal [44] multiplied by ([45] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down)</p> <p>Transactional error (en): Tax' must equal the 'Amount of profit' multiplied by 'Rate of tax'.</p> <p>Transactional error (cy): Mae'n rhaid i 'Treth' fod yn hafal a 'Swm yr elw' wedi ei luosi a 'Cyfradd treth'.</p>	62
<p>Error code: 9206</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo</p> <p>Description: [53–56] must not be submitted if [AP From Date] and [AP To Date] both fall within the same financial year.</p> <p>Transactional error (en): Financial year two information must not be completed if the accounting period falls within the same financial year.</p> <p>Transactional error (cy): Ni ddylid cwblhau gwybodaeth blwyddyn ariannol dau os yw'r cyfnod cyfrifyddu yn syrthio o fewn yr un flwyddyn ariannol.</p>	62
<p>Error code: 9207</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Year</p> <p>Description: Year is valid if and only if it equals ([43] plus 1)</p> <p>Transactional error (en): Box 53 must equal Box 43 plus one.</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 53 fod yn hafal a Blwch 43 plws un.</p>	63
<p>Error code: 9208</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/TaxRate</p> <p>Description: If [Company type] = '5' then [55] must equal an applicable value from the following selection: [FULL RATE OF CT] or [SMALL CO RATE OF CT] or [STARTING RATE OF CT] or [EQUIV. LOW CT RATE] or [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT].</p> <p>Transactional error (en): The 'Rate of tax' must equal an applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT], [STARTING RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT] if the type of company is 5 (Insurance).</p> <p>Transactional error (cy): The 'Rate of tax' must equal an applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT], [STARTING RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT] if the type of company is 5 (Insurance).</p>	64
<p>Error code: 9209</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/TaxRate</p> <p>Description: If [Company type] is absent then [55] must equal an applicable value from the following selection: [FULL RATE OF CT] or [SMALL CO RATE OF CT] or [STARTING RATE OF CT] or [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT].</p> <p>Transactional error (en): The 'Rate of tax' must equal an applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT], [STARTING RATE OF CT], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT] if the type of company is not completed. If [SMALL CO RATE OF CT] or [RF SMALL CO RATE OF CT] is used then Box 42 must be completed.</p> <p>Transactional error (cy): The 'Rate of tax' must equal an applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT], [STARTING RATE OF CT], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT] if the type of company is not completed.</p>	64
<p>Error code: 9210</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/TaxRate</p> <p>Description: If [Company type] = '4' or '6' or '7' or '8' or '9' then [55] must equal an applicable value from the following selection: [FULL RATE OF CT] or [SMALL CO RATE OF CT] or [STARTING RATE OF CT].</p> <p>Transactional error (en): The 'Rate of tax' must equal an applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT] or [STARTING RATE OF CT] if the type of company is 4 (Investment trust with housing investment profits), 6 (Members' club or voluntary association), 7 (Property management company), 8 (Charity or owed by a charity) or 9 (Real Estate Investment Trust – Residual).</p> <p>Transactional error (cy): The 'Rate of tax' must equal an applicable tax rate from one of [FULL RATE OF CT], [SMALL CO RATE OF CT] or [STARTING RATE OF CT] if the type of company is 4 (Investment trust with housing investment profits), 6 (Members' club or voluntary association), 7 (Property management company), 8 (Charity or owed by a charity) or 9 (Real Estate Investment Trust – Residual).</p>	64
<p>Error code: 9211</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/TaxRate</p> <p>Description: If [Company type] is 1, [55] must be [EQUIV. LOW CT RATE].</p> <p>Transactional error (en): The 'Rate of tax' must equal [EQUIV. LOW CT RATE] if the type of company is 1 (Unit trust or open-ended investment company).</p> <p>Transactional error (cy): Mae'n rhaid i'r 'Cyfradd treth' fod yn hafal a [EQUIV. LOW CT RATE] os yw'r math o gwmni yn 1 (Ymddiriedolaeth unedol neu gwmni buddsoddi penagored).</p>	64

<p>Error code: 9212</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/TaxRate</p> <p>Description: If [Company type] is 2 or 3, [55] must be [FULL RATE OF CT].</p> <p>Transactional error (en): The 'Rate of tax' must equal [FULL RATE OF CT] if the type of company is 2 (Close investment – holding company) or 3 (Company in liquidation (second or subsequent year of liquidation)).</p> <p>Transactional error (cy): Mae'n rhaid i'r 'Cyfradd treth' fod yn hafal a [FULL RATE OF CT] os yw'r math o gwmni yn 2 (Cwmni dal buddsoddiad cau) neu 3 (Cwmni mewn Datodiad (ail flwyddyn neu flwyddyn ddilynol y datodiad)).</p>	64
<p>Error code: 9213</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/Tax</p> <p>Description: For each iteration of the group: The box [56] must equal [54] multiplied by ([55] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down).</p> <p>Transactional error (en): For the second financial year 'Tax' must equal the 'Amount of profit' multiplied by 'Rate of tax'.</p> <p>Transactional error (cy): Am yr ail flwyddyn ariannol, mae'n rhaid i 'Treth' fod yn hafal a 'Swm yr elw' wedi ei luosi a 'Cyfradd treth'.</p>	64
<p>Error code: 9214</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/TotalChargeableCorporationTax</p> <p>Description: The box [63] must equal the sum all iterations of [46] + all iterations of [56]</p> <p>Transactional error (en): Box 63 must equal the sum of Boxes 46, 49, 52, 56, 59 and 62.</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 63 fod yn hafal a swm Blychau 46, 49, 52, 56, 59 a 62.</p>	65
<p>Error code: 9215</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/FurtherTaxCalculations</p> <p>Description: CT Net of MRR should be present if [64] exceeds 0</p> <p>Transactional error (en): Box 65 must be completed if Box 64 is greater than 0 (zero).</p> <p>Transactional error (cy): Mae'n rhaid cwblhau Blwch 65 os yw Blwch 64 yn fwy na 0 (sero).</p>	65
<p>Error code: 9216</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/FurtherTaxCalculations/MarginalRateRelief</p> <p>Description: Marginal rate relief is valid if and only if it is less than [63]</p> <p>Transactional error (en): Box 64 must be less than Box 63.</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 64 fod yn llai na Blwch 63.</p>	65
<p>Error code: 9217</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/FurtherTaxCalculations/MarginalRateRelief</p> <p>Description: If Marginal rate relief is present the following should be true: [Company type] equals '4' or [Company type] equals '5' or [Company type] equals '6' or [Company type] equals '7' or [Company type] equals '8' or [Company type] equals '9' or not ([Company type])</p> <p>Transactional error (en): Box 64 can only be completed if the type of company is 4 (Investment trust with housing investment profits), 5 (Insurance), 6 (Members' club or voluntary association), 7 (Property management company), 8 (Charity or owed by a charity), 9 (Real Estate Investment Trust Residual) or not completed.</p> <p>Transactional error (cy): Gellir ond cwblhau Blwch 64 os yw'r math o gwmni yn 4 (Ymddiriedolaeth buddsoddi gydag elw buddsoddi tai), 5 (Yswiriant), 6 (Clwb aelodau neu gymdeithas wirfoddol), 7 (Cwmni rheoli eiddo), 8 (Elusen neu dan berchnogaeth elusen) neu 9 (Cwmni Buddsoddi Eiddo Diriaethol – Gweddilliol) neu heb ei gwblhau.</p>	65
<p>Error code: 9218</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/FurtherTaxCalculations/CTNetOfMRR</p> <p>Description: If CT Net of MRR is present the following should be true: [63] exceeds 0</p> <p>Transactional error (en): Box 65 can only be completed if Box 63 is greater than 0 (zero).</p> <p>Transactional error (cy): Gellir ond cwblhau Blwch 65 os yw Blwch 63 yn fwy na 0 (sero).</p>	66
<p>Error code: 9219</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/FurtherTaxCalculations/CTNetOfMRR</p> <p>Description: CT Net of MRR is valid if and only if it equals ([63] minus [64])</p> <p>Transactional error (en): Box 65 must equal Box 63 minus Box 64.</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 65 fod yn hafal a Blwch 63 llai Blwch 64.</p>	66

<p>Error code: 9221</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/FurtherTaxCalculations/NonCorporateDistributionsCalculation</p> <p>Description: Non corporate distributions calculation should not be present if [AP From Date] is on or after '2006-04-01'</p> <p>Transactional error (en): Boxes 66, 67, 68 and 69 must not be completed if the period 'From' date is on or after 01/04/2006.</p> <p>Transactional error (cy): Boxes 66, 67, 68 and 69 must not be completed if the period 'From' date is on or after 01/04/2006.</p>	66
<p>Error code: 9222</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/FurtherTaxCalculations/NonCorporateDistributionsCalculation</p> <p>Description: Non corporate distributions calculation should not be present if [AP To Date] is on or before '2004-03-31'</p> <p>Transactional error (en): Boxes 66, 67, 68 and 69 must not be completed if the period 'To' date is on or before 31/03/2004.</p> <p>Transactional error (cy): Boxes 66, 67, 68 and 69 must not be completed if the period 'To' date is on or before 31/03/2004.</p>	66
<p>Error code: 9223</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/FurtherTaxCalculations/NonCorporateDistributionsCalculation</p> <p>Description: If Non corporate distributions calculation is present the following should be true: [37] exceeds 0</p> <p>Transactional error (en): Boxes 66, 67, 68 and 69 can only be completed if Box 37 is greater than 0 (zero).</p> <p>Transactional error (cy): Boxes 66, 67, 68 and 69 can only be completed if Box 37 is greater than 0 (zero).</p>	66
<p>Error code: 9224</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/FurtherTaxCalculations/NonCorporateDistributionsCalculation</p> <p>Description: If Non corporate distributions calculation is present the following should be true: [37] does not exceed [Non Corporate Distributions Limit]</p> <p>Transactional error (en): Boxes 66, 67, 68 and 69 can only be completed if Box 37 is equal to or less than [Non Corporate Distributions Limit].</p> <p>Transactional error (cy): Boxes 66, 67, 68 and 69 can only be completed if Box 37 is equal to or less than [Non Corporate Distributions Limit].</p>	66
<p>Error code: 9225</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/FurtherTaxCalculations/NonCorporateDistributionsCalculation/UnderlyingRateOfCT</p> <p>Description: Must not be greater than [NCD RATE OF CT]</p> <p>Transactional error (en): Box 66 must not be greater than [NCD RATE OF CT].</p> <p>Transactional error (cy): Ni ddylai Blwch 66 fod yn fwy na [NCD RATE OF CT].</p>	67
<p>Error code: 9226</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/FurtherTaxCalculations/NonCorporateDistributionsCalculation/UnderlyingRateOfCT</p> <p>Description: If [AP To Date] is on or before '2006-03-31' then the box [66] must equal [65] divided by [37] multiplied by 100</p> <p>Transactional error (en): Box 66 must equal (Box 65 divided by Box 37) multiplied by 100, if the period 'To' date is on or before 31/03/2006.</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 66 fod yn hafal a (Blwch 65 wedi ei rannu a Blwch 37) wedi ei luosi a 100, os yw dyddiad 'I' y cyfnod ar neu cyn 31/03/2006.</p>	67
<p>Error code: 9228</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/FurtherTaxCalculations/NonCorporateDistributionsCalculation/NonCorporateDistributions</p> <p>Description: If [AP From Date] is strictly before '2004-04-01' and [AP To Date] is on or after '2004-04-01' then [67] must not exceed the sum of all iterations of [54]</p> <p>Transactional error (en): Box 67 must not be greater than the sum of Boxes 54, 57 and 60 if the Accounting period straddles 01/04/2004.</p> <p>Transactional error (cy): Box 67 must not be greater than the sum of Boxes 54, 57 and 60 if the Accounting period straddles 01/04/2004.</p>	67
<p>Error code: 9229</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/FurtherTaxCalculations/NonCorporateDistributionsCalculation/NonCorporateDistributions</p> <p>Description: If [AP From Date] is on or before '2006-03-31' and [AP To Date] is strictly after '2006-03-31' then [67] must not exceed the sum of all iterations of [44]</p> <p>Transactional error (en): Box 67 must not be greater than the sum of Boxes 44, 47 and 50 if the Accounting period straddles 31/03/2006.</p> <p>Transactional error (cy): Box 67 must not be greater than the sum of Boxes 44, 47 and 50 if the Accounting period straddles 31/03/2006.</p>	67

<p>Error code: 9230</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/FurtherTaxCalculations/NonCorporateDistributionsCalculation/NonCorporateDistributions</p> <p>Description: Non corporate distributions is valid if and only if it does not exceed [37]</p> <p>Transactional error (en): Box 67 must not be greater than Box 37.</p> <p>Transactional error (cy): Box 67 must not be greater than Box 37.</p>	67
<p>Error code: 9231</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/FurtherTaxCalculations/NonCorporateDistributionsCalculation/TaxAtNCDDRate</p> <p>Description: Must equal [67] multiplied by (the current [NCD RATE OF CT] divided by 100)</p> <p>Transactional error (en): Box 68 must equal Box 67 multiplied by [NCD RATE OF CT] divided by 100.</p> <p>Transactional error (cy): Box 68 must equal Box 67 multiplied by [NCD RATE OF CT] divided by 100.</p>	68
<p>Error code: 9232</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/FurtherTaxCalculations/NonCorporateDistributionsCalculation/TaxAtUnderlyingRate</p> <p>Description: If [AP To Date] is on or before '2006-03-31', then the box [69] must equal ([37] minus [67]) multiplied by [66] divided by 100, with the following rounding rules: round up to two decimal places if the third decimal digit is greater than or equal to 5, otherwise round down to 2dp</p> <p>Transactional error (en): Box 69 must equal Box 37 minus Box 67, multiplied by Box 66 divided by 100 if the period 'To' date is on or before 31/03/2006.</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 69 fod yn hafal a Blwch 37 llai Blwch 67, wedi ei luosi a Blwch 66 wedi ei rannu a 100 os yw dyddiad 'I' y cyfnod ar neu cyn 31/03/2006.</p>	68
<p>Error code: 9233</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/FurtherTaxCalculations/NonCorporateDistributionsCalculation/TaxAtUnderlyingRate</p> <p>Description: If [AP From Date] is on or before '2006-03-31' and [AP To Date] is strictly after '2006-03-31', then [69] must equal (the sum of all iterations of [44] minus [67]) multiplied by [66] divided by 100, with the following rounding rules: round up to two decimal places if the third decimal digit is greater than or equal to 5, otherwise round down to 2dp.</p> <p>Transactional error (en): Box 69 must equal the sum of Boxes 44, 47 and 50 minus Box 67, multiplied by Box 66 divided by 100, if the Accounting period straddles 31/03/2006.</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 69 fod yn hafal a swm Blychau 44, 47 a 50 llai Blwch 67, wedi ei luosi a Blwch 66 wedi ei rannu a 100, os yw'r Cyfnod Cyfrifyddu yn pontio dros 31/03/2006.</p>	68
<p>Error code: 9234</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/NetCorporationTaxChargeable</p> <p>Description: If the group [66-69] is present and [AP To Date] is strictly after '2006-03-31' then [70] box must equal the sum of all iterations of [56] plus ([68] + [69]).</p> <p>Transactional error (en): If the return period 'To' date is after 31/03/2006 and non corporate distributions calculation is completed then box 70 must equal the sum of Boxes 56, 59 and 62 plus box 68 and box 69.</p> <p>Transactional error (cy): Os yw dyddiad 'I' cyfnod y ffurflen dreth ar ol 31/03/2006 a chwblheir cyfrifiad dosbarthiad anghorfforaethol, rhaid i flwch 70 fod yn hafal a (swm Blychau 56, 59 a 62) plws (Blwch 68 a Blwch 69).</p>	69
<p>Error code: 9235</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions</p> <p>Description: Total reliefs and deductions should be present if [71]</p> <p>Transactional error (en): Box 77 must be completed if Box 71 is completed.</p> <p>Transactional error (cy): Box 77 must be completed if Box 71 is completed.</p>	69
<p>Error code: 9236</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions</p> <p>Description: Total reliefs and deductions should be present if [72]</p> <p>Transactional error (en): Box 77 must be completed if Box 72 is completed.</p> <p>Transactional error (cy): Box 77 must be completed if Box 72 is completed.</p>	69
<p>Error code: 9237</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions</p> <p>Description: Total reliefs and deductions should be present if [73]</p> <p>Transactional error (en): Box 77 must be completed if Box 73 is completed.</p> <p>Transactional error (cy): Box 77 must be completed if Box 73 is completed.</p>	69
<p>Error code: 9238</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions</p> <p>Description: Total reliefs and deductions should be present if [76]</p> <p>Transactional error (en): Box 77 must be completed if Box 76 is completed.</p> <p>Transactional error (cy): Box 77 must be completed if Box 76 is completed.</p>	69

<p>Error code: 9239</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/CV SInvestmentRelief</p> <p>Description: CVS investment relief is valid if and only if it does not exceed [70]</p> <p>Transactional error (en): Box 71 must not be greater than Box 70.</p> <p>Transactional error (cy): Box 71 must not be greater than Box 70.</p>	70
<p>Error code: 9240</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/CV SInvestmentRelief</p> <p>Description: If CVS investment relief is present the following should be true: [CT600G attached] equals 'yes' or [Return type] equals 'amended'</p> <p>Transactional error (en): Box 71 can only be completed if 'CT600G (Corporate Venturing Scheme)' is 'Yes'.</p> <p>Transactional error (cy): Box 71 can only be completed if 'CT600G (Corporate Venturing Scheme)' is 'Yes'.</p>	70
<p>Error code: 9241</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/Co mmunityInvestmentTaxCredit</p> <p>Description: Community investment tax credit is valid if and only if it does not exceed ([70] minus [71])</p> <p>Transactional error (en): Box 72 must not be greater than Box 70 minus Box 71.</p> <p>Transactional error (cy): Box 72 must not be greater than Box 70 minus Box 71.</p>	70
<p>Error code: 9242</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/Do ubleTaxation/DoubleTaxationRelief</p> <p>Description: Double taxation relief is valid if and only if it does not exceed ([70] minus ([71] plus [72]))</p> <p>Transactional error (en): Box 73 must not be greater than Box 70 minus (the sum of Boxes 71 and 72).</p> <p>Transactional error (cy): Box 73 must not be greater than Box 70 minus (the sum of Boxes 71 and 72).</p>	71
<p>Error code: 9244</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/Do ubleTaxation/UnderlyingRate</p> <p>Description: If Underlying rate is present the following should be true: [73] exceeds 0</p> <p>Transactional error (en): Box 74 can only be 'Yes' if Box 73 is greater than 0 (zero).</p> <p>Transactional error (cy): Box 74 can only be 'Yes' if Box 73 is greater than 0 (zero).</p>	71
<p>Error code: 9245</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/Do ubleTaxation/AmountCarriedBack</p> <p>Description: If Amount carried back is present the following should be true: [73] exceeds 0</p> <p>Transactional error (en): Box 75 can only be 'Yes' if Box 73 is greater than 0 (zero).</p> <p>Transactional error (cy): Box 75 can only be 'Yes' if Box 73 is greater than 0 (zero).</p>	71
<p>Error code: 9246</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/Ad vanceCorporationTax</p> <p>Description: Advance corporation tax is valid if and only if it does not exceed ([70] minus (The sum of [71], [72], and [73]))</p> <p>Transactional error (en): Box 76 must not be greater than Box 70 minus (the sum of Boxes 71, 72 and 73).</p> <p>Transactional error (cy): Box 76 must not be greater than Box 70 minus (the sum of Boxes 71, 72 and 73).</p>	71
<p>Error code: 9247</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/Tot alReliefsAndDeductions</p> <p>Description: Total reliefs and deductions is valid if and only if it equals (The sum of [71], [72], [73], and [76])</p> <p>Transactional error (en): Box 77 must equal the sum of Boxes 71, 72, 73 and 76.</p> <p>Transactional error (cy): Box 77 must equal the sum of Boxes 71, 72, 73 and 76.</p>	72
<p>Error code: 9248</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/NetCorporationTaxLiability</p> <p>Description: Net corporation tax liability is valid if and only if it equals ([70] minus [77])</p> <p>Transactional error (en): Box 78 must equal Box 70 minus Box 77.</p> <p>Transactional error (cy): Box 78 must equal Box 70 minus Box 77.</p>	72
<p>Error code: 9249</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/A11Completed</p> <p>Description: If A11 completed is present the following should be true: [79]</p> <p>Transactional error (en): Box 80 can only be 'Yes' if there is an entry in Box 79.</p> <p>Transactional error (cy): Gall Blwch 80 ond bod yn 'le' os oes cofnod ym Mlwch 79.</p>	72

<p>Error code: 9250 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/A11Completed Description: If [CT600A attached] = 'yes' and [A11] is absent, [80] must not be 'yes'. Transactional error (en): Box 80 can only be 'Yes' if there is an entry in Box A11. Transactional error (cy): Gall Blwch 80 ond bod yn 'le' os oes cofnod ym Mlwch A11.</p>	72
<p>Error code: 9251 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/A11Completed Description: If [Return type] = 'new' and [CT600A attached] is not 'yes' then [80] must not be 'yes'. Transactional error (en): Box 80 must not be 'Yes' if 'CT600A (Loans to Participators by Close Companies)' is not 'Yes'. Transactional error (cy): Ni ddylai Blwch 80 fod yn 'le' os nad yw 'CT600A (Benthyciadau i Gyfranogwyr gan Gwmnïau Cau)' yn 'le'.</p>	72
<p>Error code: 9252 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Payable Description: Payable should not be present if [Return type] equals 'new' and [CT600A attached] != 'yes' Transactional error (en): You must not enter an amount in Box 79 if the return type is 'New' and 'CT600A (Loans to Participators by Close Companies)' is not 'Yes'. Transactional error (cy): Ni ddylech nodi swm ym Mlwch 79 os yw'r math o ffurflen dreth yn 'Newydd' ac nid yw 'CT600A (Benthyciadau i Gyfranogwyr gan Gwmnïau Cau)' yn 'le'.</p>	73
<p>Error code: 9253 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxPayableS747 Description: Tax payable s747 should not be present if [Return type] equals 'new' and [CT600B attached] != 'yes' Transactional error (en): Box 81 can only be present in an original return if the CT600B (Controlled Foreign Companies) is 'Yes'. Transactional error (cy): Box 81 can only be present in an original return if the CT600B (Controlled Foreign Companies) is 'Yes'.</p>	73
<p>Error code: 9254 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/S501AtaxCharge Description: S501A tax charge should not be present if [Return type] equals 'new' and [CT600I attached] != 'yes' Transactional error (en): Box 82 can only be present in an original return if the CT600I (Supplementary charge in respect of ring fence trade) is 'Yes'. Transactional error (cy): Box 82 can only be present in an original return if the CT600I (Supplementary charge in respect of ring fence trade) is 'Yes'.</p>	74
<p>Error code: 9258 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReconciliation/RandDCredit Description: If R and D Credit is present the following should be true: [AP To Date] is on or after '2000-04-01' Transactional error (en): Box 87 can only be completed if the period 'To' date is on or after 01/04/2000. Transactional error (cy): Box 87 can only be completed if the period 'To' date is on or after 01/04/2000.</p>	76
<p>Error code: 9259 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReconciliation/LandOrLifeCredit Description: If land or life credit is present the following should be true: [AP To Date] is on or after '2001-04-01' Transactional error (en): Box 88 can only be completed if the period 'To' date is on or after 01/04/2001. Transactional error (cy): Box 88 can only be completed if the period 'To' date is on or after 01/04/2001.</p>	77
<p>Error code: 9260 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReconciliation/CapitalAllowancesFirstYearTaxCredit Description: If Capital allowances first year tax credit is present the following should be true: [AP To Date] is on or after '2008-04-01' Transactional error (en): Box 170 can only be completed if the period 'To' date is on or after 01/04/2008. Transactional error (cy): Box 170 can only be completed if the period 'To' date is on or after 01/04/2008.</p>	77
<p>Error code: 9261 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReconciliation/RDCreditPayable Description: [89] must equal [87] minus [86], where the result is equal to or greater than zero. Enter 0.00 if [87] minus [86] is negative Transactional error (en): Box 89 must equal Box 87 minus Box 86 where the result is equal to or greater than 0 (zero). If the result is negative please enter 0 (zero). Transactional error (cy): Box 89 must equal Box 87 minus Box 86 where the result is equal to or greater than 0 (zero). If the result is negative please enter 0 (zero).</p>	77

<p>Error code: 9262</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReconciliation/RDCreditPayable</p> <p>Description: If RDCredit payable is present the following should be true: [AP To Date] is on or after '2000-04-01'</p> <p>Transactional error (en): Box 89 can only be completed if the period 'To' date is on or after 01/04/2000.</p> <p>Transactional error (cy): Box 89 can only be completed if the period 'To' date is on or after 01/04/2000.</p>	77
<p>Error code: 9263</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReconciliation/LandOrLifeCreditPayable</p> <p>Description: [90] must equal ([87] + [88]) minus ([86] + [89]), where the result is equal to or greater than zero. Enter 0.00 if ([87] + [88]) minus ([86] + [89]) is negative</p> <p>Transactional error (en): Box 90 must equal (the sum of Box 87 plus Box 88) minus (the sum of Box 86 plus Box 89) where the result is equal to or greater than 0 (zero). If the result is negative please enter 0 (zero).</p> <p>Transactional error (cy): Box 90 must equal (the sum of Box 87 plus Box 88) minus (the sum of Box 86 plus Box 89) where the result is equal to or greater than 0 (zero). If the result is negative please enter 0 (zero).</p>	78
<p>Error code: 9264</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReconciliation/LandOrLifeCreditPayable</p> <p>Description: Land or life credit payable is valid if and only if it does not exceed [88]</p> <p>Transactional error (en): Box 90 must not be greater than Box 88.</p> <p>Transactional error (cy): Box 90 must not be greater than Box 88.</p>	78
<p>Error code: 9265</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReconciliation/LandOrLifeCreditPayable</p> <p>Description: If land or life credit payable is present the following should be true: [AP To Date] is on or after '2001-04-01'</p> <p>Transactional error (en): Box 90 can only be completed if the period 'To' date is on or after 01/04/2001.</p> <p>Transactional error (cy): Box 90 can only be completed if the period 'To' date is on or after 01/04/2001.</p>	78
<p>Error code: 9266</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReconciliation/CapitalAllowancesFirstYearTaxCreditPayable</p> <p>Description: If Capital allowances first year tax credit payable is present the following should be true: [AP To Date] is on or after '2008-04-01'</p> <p>Transactional error (en): Box 171 can only be completed if the period 'To' date is on or after 01/04/2008.</p> <p>Transactional error (cy): Box 171 can only be completed if the period 'To' date is on or after 01/04/2008.</p>	78
<p>Error code: 9267</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReconciliation/CapitalAllowancesFirstYearTaxCreditPayable</p> <p>Description: Capital allowances first year tax credit payable is valid if and only if it does not exceed [170]</p> <p>Transactional error (en): Box 171 must not be greater than Box 170.</p> <p>Transactional error (cy): Box 171 must not be greater than Box 170.</p>	78
<p>Error code: 9268</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReconciliation/CapitalAllowancesFirstYearTaxCreditPayable</p> <p>Description: [171] must equal ([87] + [88] + [170]) minus ([86] + [89] + [90]), where the result is equal to or greater than zero. Enter 0.00 if ([87] + [88] + [170]) minus ([86] + [89] + [90]) is negative.</p> <p>Transactional error (en): Box 171 must equal (the sum of Boxes 87, 88 and 170) minus (the sum of Boxes 86, 89 and 90) where the result is equal to or greater than 0 (zero). If the result is negative please enter 0 (zero).</p> <p>Transactional error (cy): Box 171 must equal (the sum of Boxes 87, 88 and 170) minus (the sum of Boxes 86, 89 and 90) where the result is equal to or greater than 0 (zero). If the result is negative please enter 0 (zero).</p>	78
<p>Error code: 9269</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReconciliation/RingFenceCorpTaxIncluded</p> <p>Description: Ring fence corp tax included should not be present if [Return type] equals 'new' and [CT600] attached] != 'yes'</p> <p>Transactional error (en): If the return type is 'New' and Box I10 is present then Box 161 must be completed.</p> <p>Transactional error (cy): If the return type is 'New' and Box I10 is present then Box 161 must be completed.</p>	79

<p>Error code: 9270</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReconciliation/RingFenceCorpTaxIncluded</p> <p>Description: [161] should not exceed [86]</p> <p>Transactional error (en): Box 161 must not be greater than Box 86.</p> <p>Transactional error (cy): Box 161 must not be greater than Box 86.</p>	79
<p>Error code: 9271</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReconciliation/RingFenceCorpTaxIncluded</p> <p>Description: If [161] is present and [Return type] is 'new' then [I10] must be present and equal to [161].</p> <p>Transactional error (en): If Box 161 is completed and return type is 'New' then Box I10 must be completed and equal to Box 161.</p> <p>Transactional error (cy): If Box 161 is completed and return type is 'New' then Box I10 must be completed and equal to Box 161.</p>	79
<p>Error code: 9272</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReconciliation/TaxUnderS501AICTA1988included</p> <p>Description: Tax under S501A ICTA 1988 included is valid if and only if it does not exceed [82]</p> <p>Transactional error (en): Box 166 must not be greater than Box 82.</p> <p>Transactional error (cy): Box 166 must not be greater than Box 82.</p>	79
<p>Error code: 9273</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReconciliation/TaxUnderS501AICTA1988included</p> <p>Description: Tax under S501A ICTA 1988 included should not be present if [Return type] equals 'new' and [CT600I attached] != 'yes'</p> <p>Transactional error (en): If the return type is 'New' and Box I11 is completed then Box 166 must also be completed.</p> <p>Transactional error (cy): If the return type is 'New' and Box I11 is completed then Box 166 must also be completed.</p>	79
<p>Error code: 9274</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReconciliation/TaxUnderS501AICTA1988included</p> <p>Description: If [166] is present and [Return type] is 'new' then [I11] must be present and equal to [166].</p> <p>Transactional error (en): If Box 166 is completed and return type is 'New' then Box I11 must be completed and equal to Box 166.</p> <p>Transactional error (cy): If Box 166 is completed and return type is 'New' then Box I11 must be completed and equal to Box 166.</p>	79
<p>Error code: 9275</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReconciliation/TaxOutstandingOrOverpaid</p> <p>Description: Either one or neither of [92] and [93] must be present (unless both are zero)</p> <p>Transactional error (en): Only one of Boxes 92 and 93 can be completed unless both are zero (0).</p> <p>Transactional error (cy): Dim ond un o Flychau 92 a 93 y gellir eu cwblhau heblaw bod y ddau yn 0 (sero).</p>	80
<p>Error code: 9276</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReconciliation/TaxOutstandingOrOverpaid/TaxOutstanding</p> <p>Description: [92] must equal [86] minus ([87] + [88] + [170] + [91]), where the result is equal to or greater than zero. Must not be present if [86] minus ([87] + [88] + [170] + [91]) is negative.</p> <p>Transactional error (en): Box 92 must equal Box 86 minus (the sum of Boxes 87, 88, 170 and 91) where the result is equal to or greater than 0 (zero). If the result is negative Box 92 must not be completed.</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 92 fod yn hafal a Blwch 86 llai (swm Blychau 87, 88, 170 a 91) lle mae'r canlyniad yn hafal a, neu'n fwy na, 0 (sero). Os yw'r canlyniad yn negatïf, ni ddylid cwblhau Blwch 92.</p>	80
<p>Error code: 9277</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReconciliation/TaxOutstandingOrOverpaid/TaxOverpaid</p> <p>Description: [93] must equal ([87] + [88] + [170] + [91]) minus [86], where the result is equal to or greater than zero. Must not be present if ([87] + [88] + [170] + [91]) minus [86] is negative.</p> <p>Transactional error (en): Box 93 must equal (the sum of Boxes 87, 88, 170 and 91) minus Box 86 where the result is equal to or greater than 0 (zero). If the result is negative Box 93 must not be completed.</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 93 fod yn hafal a (swm Blychau 87, 88, 170 a 91) llai Blwch 86 lle mae'r canlyniad yn hafal a, neu'n fwy na, 0 (sero). Os yw'r canlyniad yn negatïf ni ddylid cwblhau Blwch 93.</p>	80

<p>Error code: 9279</p> <p>Location: /IREnvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/ClaimingEnhancedExpenditureForFilm</p> <p>Description: If 'yes' then [101] must be greater than zero</p> <p>Transactional error (en): Box 167 can only be 'Yes' if Box 101 is greater than 0 (zero).</p> <p>Transactional error (cy): Box 167 can only be 'Yes' if Box 101 is greater than 0 (zero).</p>	83
<p>Error code: 9280</p> <p>Location: /IREnvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/ClaimingEnhancedExpenditureForFilm</p> <p>Description: If Claiming enhanced expenditure for film is present the following should be true: [AP To Date] is on or after '2006-04-01'</p> <p>Transactional error (en): Box 167 can only be 'Yes' if the period 'To' date is on or after the 01/04/2006.</p> <p>Transactional error (cy): Box 167 can only be 'Yes' if the period 'To' date is on or after the 01/04/2006.</p>	83
<p>Error code: 9281</p> <p>Location: /IREnvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/SMEclaimRandD</p> <p>Description: If 'yes' then there must be an entry greater than 0.00 in at least one of [101] and [102] and [103].</p> <p>Transactional error (en): Box 99 can only be 'Yes' if at least one of the boxes 101, 102 or 103 is greater than 0 (zero).</p> <p>Transactional error (cy): Box 99 can only be 'Yes' if at least one of the boxes 101, 102 or 103 is greater than 0 (zero).</p>	83
<p>Error code: 9282</p> <p>Location: /IREnvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/SMEclaimRandD</p> <p>Description: [99] should not be present if [100] equals 'yes'</p> <p>Transactional error (en): Box 99 must not be 'Yes' if Box 100 is 'Yes'.</p> <p>Transactional error (cy): Box 99 must not be 'Yes' if Box 100 is 'Yes'.</p>	83
<p>Error code: 9283</p> <p>Location: /IREnvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/LargeCompanyClaimRandD</p> <p>Description: If [100] is 'yes' then there must be an entry greater than 0.00 in at least one of [101] and [103].</p> <p>Transactional error (en): Box 100 can only be 'Yes' if at least one of the boxes 101 or 103 is greater than 0 (zero).</p> <p>Transactional error (cy): Box 100 can only be 'Yes' if at least one of the boxes 101 or 103 is greater than 0 (zero).</p>	83
<p>Error code: 9284</p> <p>Location: /IREnvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/LargeCompanyClaimRandD</p> <p>Description: Large company claim rand d should not be present if [99] equals 'yes'</p> <p>Transactional error (en): Box 100 must not be 'Yes' if Box 99 is 'Yes'.</p> <p>Transactional error (cy): Box 100 must not be 'Yes' if Box 99 is 'Yes'.</p>	83
<p>Error code: 9285</p> <p>Location: /IREnvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/RandDEnhancedExpenditure</p> <p>Description: If R and D Enhanced expenditure is present the following should be true: [167] equals 'yes' and/or [99] equals 'yes' and/or [100] equals 'yes'</p> <p>Transactional error (en): If Box 101 is completed then at least one of the boxes 167, 99 or 100 should be 'Yes'.</p> <p>Transactional error (cy): If Box 101 is completed then at least one of the boxes 167, 99 or 100 should be 'Yes'.</p>	84
<p>Error code: 9286</p> <p>Location: /IREnvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/VaccineResearch</p> <p>Description: If Vaccine research is present the following should be true: [99] equals 'yes' or [100] equals 'yes'</p> <p>Transactional error (en): Box 103 can only be completed if Box 99 or Box 100 is 'Yes'.</p> <p>Transactional error (cy): Box 103 can only be completed if Box 99 or Box 100 is 'Yes'.</p>	84
<p>Error code: 9287</p> <p>Location: /IREnvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/SMEclaimAsLargeCompany</p> <p>Description: If SMEclaim as large company is present the following should be true: [99] equals 'yes'</p> <p>Transactional error (en): Box 102 can only be completed if Boxes 99 is 'Yes'.</p> <p>Transactional error (cy): Box 102 can only be completed if Boxes 99 is 'Yes'.</p>	84

<p>Error code: 9288</p> <p>Location: /IREnvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/ChargesAndAllowances</p> <p>Description: The sum of [172] and [173] must not exceed the apportioned AIA limit (see Appendix C)</p> <p>Transactional error (en): The sum of Box 172 and Box 173 must not exceed the apportioned AIA limit.</p> <p>Transactional error (cy): Ni ddylai swm Blwch 172 a Blwch 173 fod yn uwch na'r terfyn AIA a ddosrannwyd.</p>	85
<p>Error code: 9289</p> <p>Location: /IREnvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/ChargesAndAllowances/AIACapitalAllowancesInc</p> <p>Description: If [172] is present the following should be true: [AP To Date] is on or after '2008-04-01'</p> <p>Transactional error (en): Box 172 can only be completed if the period 'To' date is on or after 01/04/2008.</p> <p>Transactional error (cy): Gellir ond cwblhau Blwch 172 os yw dyddiad 'I' y cyfnod ar neu ar ol 01/04/2008.</p>	85
<p>Error code: 9290</p> <p>Location: /IREnvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/ChargesAndAllowances/AIACapitalAllowancesNotInc</p> <p>Description: If Annual investment allowance not inc in calc is present the following should be true: [AP To Date] is on or after '2008-04-01'</p> <p>Transactional error (en): Box 173 can only be completed if the period 'To' date is on or after 01/04/2008.</p> <p>Transactional error (cy): Gellir ond cwblhau Blwch 173 os yw dyddiad 'I' y cyfnod ar neu ar ol 01/04/2008.</p>	87
<p>Error code: 9291</p> <p>Location: /IREnvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/ChargesAndAllowances/FlatConversion</p> <p>Description: [117] can only be 'yes' if there is an entry greater than zero in the capital allowance element of [115].</p> <p>Transactional error (en): Box 117 can only be 'Yes' if Box 115 is greater than 0 (zero).</p> <p>Transactional error (cy): Gall Blwch 117 ond bod yn 'Ie' os yw Blwch 115 yn fwy na 0 (sero).</p>	88
<p>Error code: 9292</p> <p>Location: /IREnvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/ClaimingEnvironmentallyFriendly</p> <p>Description: If Claiming environmentally friendly is present the following should be true: [AP To Date] is on or before '2008-03-31'</p> <p>Transactional error (en): Box 119 can only be 'Yes' if the period 'To' date is on or before 31/03/2008.</p> <p>Transactional error (cy): Box 119 can only be 'Yes' if the period 'To' date is on or before 31/03/2008.</p>	89
<p>Error code: 9293</p> <p>Location: /IREnvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/ClaimingEnvironmentallyFriendly</p> <p>Description: If Claiming environmentally friendly is present the following should be true: [118] exceeds 0</p> <p>Transactional error (en): Box 119 can only be 'Yes' if Box 118 is greater than 0 (zero).</p> <p>Transactional error (cy): Box 119 can only be 'Yes' if Box 118 is greater than 0 (zero).</p>	89
<p>Error code: 9294</p> <p>Location: /IREnvelope/CompanyTaxReturn/CapitalAllowancesExpenditure/DesignatedEnvironmentallyFriendlyMachineryAndPlant</p> <p>Description: If [174] is present the following should be true: [AP To Date] is on or after '2008-04-01'</p> <p>Transactional error (en): Box 174 can only be completed if the period 'To' date is on or after 01/04/2008.</p> <p>Transactional error (cy): Gellir ond cwblhau Blwch 174 os yw dyddiad 'I' y cyfnod ar neu ar ol 01/04/2008.</p>	89
<p>Error code: 9296</p> <p>Location: /IREnvelope/CompanyTaxReturn/OverpaymentsAndRepayments/IncomeTax</p> <p>Description: Income tax is valid if and only if it equals [85]</p> <p>Transactional error (en): Box 142 must equal Box 85.</p> <p>Transactional error (cy): Box 142 must equal Box 85.</p>	94
<p>Error code: 9299</p> <p>Location: /IREnvelope/CompanyTaxReturn/OverpaymentsAndRepayments/FilmTaxCredit</p> <p>Description: If Film tax credit is present the following should be true: [167] equals 'yes'</p> <p>Transactional error (en): Box 167 must be 'Yes' as there is an entry in Box 168.</p> <p>Transactional error (cy): Box 167 must be 'Yes' as there is an entry in Box 168.</p>	95

Error code: 9300 Location: /IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/FilmTaxCredit Description: [168] is valid if and only if this does not exceed [89] Transactional error (en): Box 168 must not exceed Box 89 Transactional error (cy): Rhaid i Flwch 168 beidio â bod yn fwy na Blwch 89	95
Error code: 9301 Location: /IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/LandRemediationTaxCredit Description: Land remediation tax credit is valid if and only if it equals [90] Transactional error (en): Box 144 must equal Box 90. Transactional error (cy): Box 144 must equal Box 90.	95
Error code: 9302 Location: /IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/PayableCapitalAllowancesFirstYearTaxCredit Description: Payable capital allowances first year tax credit is valid if and only if it equals [171] Transactional error (en): Box 175 must equal Box 171. Transactional error (cy): Box 175 must equal Box 171.	96
Error code: 9303 Location: /IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/Surrender/JointNotice/Attached Description: If Attached is present the following should be true: [Attachment] Transactional error (en): You must attach the 'Joint Notice' as Box 146 is 'Yes'. Transactional error (cy): You must attach the 'Joint Notice' as Box 146 is 'Yes'.	97
Error code: 9304 Location: /IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/StopUntilNotice Description: Stop until notice is valid if and only if it does not exceed [145] Transactional error (en): Box 148 must not be greater than Box 145. Transactional error (cy): Box 148 must not be greater than Box 145.	97
Error code: 9305 Location: /IRenvelope/CompanyTaxReturn/LoansByCloseCompanies Description: If [CT600A] is present the following should be true: [CT600A attached] equals 'yes' Transactional error (en): A CT600A is present so 'CT600A (Loans to Participators by Close Companies)' must be 'Yes'. Transactional error (cy): Mae CT600A yn bresennol felly mae'n rhaid i 'CT600A (Benthyciadau i Gyfranogwyr gan Gwmnïau Cau)' fod yn 'Ie'.	101
Error code: 9306 Location: /IRenvelope/CompanyTaxReturn/ControlledForeignCompanies Description: If Controlled foreign companies is present the following should be true: [CT600B attached] equals 'yes' Transactional error (en): A CT600B is present so 'CT600B (Controlled Foreign Companies)' must be 'Yes'. Transactional error (cy): A CT600B is present so 'CT600B (Controlled Foreign Companies)' must be 'Yes'.	102
Error code: 9307 Location: /IRenvelope/CompanyTaxReturn/GroupAndConsortium Description: If Group and consortium is present the following should be true: [CT600C attached] equals 'yes' Transactional error (en): A CT600C is present so 'CT600C (Group and Consortium)' must be 'Yes'. Transactional error (cy): A CT600C is present so 'CT600C (Group and Consortium)' must be 'Yes'.	102
Error code: 9308 Location: /IRenvelope/CompanyTaxReturn/Insurance Description: If Insurance is present the following should be true: [CT600D attached] equals 'yes' Transactional error (en): A CT600D is present so 'CT600D (Insurance)' must be 'Yes'. Transactional error (cy): A CT600D is present so 'CT600D (Insurance)' must be 'Yes'.	103
Error code: 9309 Location: /IRenvelope/CompanyTaxReturn/Charity Description: If Charity is present the following should be true: [CT600E attached] equals 'yes' Transactional error (en): A CT600E is present so 'CT600E (Charities and Community Amateur Sports Clubs)' must be 'Yes'. Transactional error (cy): Mae CT600E yn bresennol felly mae'n rhaid i 'CT600E (Elusennau a Chlybiau Chwaraeon Amatur Cymunedol)' fod yn 'Ie'.	103
Error code: 9310 Location: /IRenvelope/CompanyTaxReturn/TonnageTax Description: If Tonnage tax is present the following should be true: [CT600F attached] equals 'yes' Transactional error (en): A CT600F is present so 'CT600F (Tonnage tax)' must be 'Yes'. Transactional error (cy): A CT600F is present so 'CT600F (Tonnage tax)' must be 'Yes'.	103

<p>Error code: 9311 Location: /IRenvelope/CompanyTaxReturn/CorporateVenturingScheme Description: If Corporate venturing scheme is present the following should be true: [CT600G attached] equals 'yes' Transactional error (en): A CT600G is present so 'CT600G (Corporate Venturing Scheme)' must be 'Yes'. Transactional error (cy): A CT600G is present so 'CT600G (Corporate Venturing Scheme)' must be 'Yes'.</p>	103
<p>Error code: 9312 Location: /IRenvelope/CompanyTaxReturn/CrossBorderRoyalties Description: If Cross border royalties is present the following should be true: [CT600H attached] equals 'yes' Transactional error (en): A CT600H is present so 'CT600H (Cross-border royalties)' must be 'Yes'. Transactional error (cy): A CT600H is present so 'CT600H (Cross-border royalties)' must be 'Yes'.</p>	104
<p>Error code: 9313 Location: /IRenvelope/CompanyTaxReturn/RingFenceTrade Description: If Ring fence trade is present the following should be true: [CT600I attached] equals 'yes' Transactional error (en): A CT600I is present so 'CT600I (Supplementary charge in respect of ring fence trade)' must be 'Yes'. Transactional error (cy): A CT600I is present so 'CT600I (Supplementary charge in respect of ring fence trade)' must be 'Yes'.</p>	104
<p>Error code: 9314 Location: /IRenvelope/CompanyTaxReturn/TaxAvoidanceSchemes Description: If Tax avoidance schemes is present the following should be true: [CT600J attached] equals 'yes' Transactional error (en): A CT600J is present so 'CT600J (Disclosure of tax avoidance schemes)' must be 'Yes'. Transactional error (cy): Mae CT600J yn bresennol felly mae'n rhaid i 'CT600J (Datgelu cynlluniau arbed treth)' fod yn 'Ie'.</p>	105
<p>Error code: 9315 Location: /IRenvelope/CompanyTaxReturn/AttachedFiles/XBRLsubmission Description: If [AP To Date] is on or after '2010-04-01' and date of submission (based on GatewayTimestamp) is on or after '2011-04-01T00:00' and [No accounts reason] is absent then the Accounts child element must be present. Transactional error (en): If the period 'To' date is on or after 01/04/2010 and the date of submission is on or after 01/04/2011, the Accounts must be submitted in InlineXBRL format. Transactional error (cy): Os yw dyddiad 'I' y cyfnod ar neu ar ol 01/04/2010 a'r dyddiad cyflwyno ar neu ar ol 01/04/2011, rhaid cyflwyno'r Cyfrifon yn y fformat InlineXBRL.</p>	107
<p>Error code: 9316 Location: /IRenvelope/CompanyTaxReturn/AttachedFiles/XBRLsubmission Description: If [AP To Date] is on or after '2010-04-01' and date of submission (based on GatewayTimestamp) is on or after '2011-04-01T00:00' and [No computations reason] is absent then the Computation child element must be present. Transactional error (en): If the period 'To' date is on or after 01/04/2010 and the date of submission is on or after 01/04/2011, the Accounts must be submitted in InlineXBRL format. Transactional error (cy): Os yw dyddiad 'I' y cyfnod ar neu ar ol 01/04/2010 a'r dyddiad cyflwyno ar neu ar ol 01/04/2011, rhaid cyflwyno'r Cyfrifon yn y fformat InlineXBRL.</p>	107
<p>Error code: 9317 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/FurtherTaxCalculations/MarginalRateRelief Description: If [64] is present the following should be true: [42] equals yes Transactional error (en): If Box 64 is completed then Box 42 must be 'Yes'. Transactional error (cy): Os yw Blwch 64 wedi ei gwblhau, rhaid i Flwch 42 fod yn 'Ie'.</p>	65
<p>Error code: 9318 Location: /IRenvelope/CompanyTaxReturn Description: [33] should be present if not ([N111]) and ((The sum of [22], [24], [25], [26], [27], [28], [29], [30], and [32]) exceeds 0) Transactional error (en): Box 33 must be completed if the "Short" return flag does not equal 'yes' and the sum of Boxes 22, 24, 25, 26, 27, 28, 29, 30 and 32 is greater than 0 (zero) Transactional error (cy): Mae'n rhaid cwblhau Blwch 33 os nad yw'r faner ffurflen dreth "Fer" yn hafal a 'ie' ac mae swm Blychau 22, 24, 25, 26, 27, 28, 29, 30 a 32 yn fwy na 0 (sero)</p>	27
<p>Error code: 9319 Location: /IRenvelope/CompanyTaxReturn Description: [78] should be present if not ([N111]) and ([70] exceeds 0) Transactional error (en): Box 78 must be completed if the "Short" return flag does not equal 'yes' and Box 70 is greater than 0 (zero) Transactional error (cy): Mae'n rhaid cwblhau Blwch 78 os nad yw'r faner ffurflen dreth "Fer" yn hafal a 'ie' ac mae Blwch 70 yn fwy na 0 (sero).</p>	27

<p>Error code: 9320 Location: /IRenvelope/CompanyTaxReturn Description: [34] should be present if not ([N111]) and ([21] exceeds 0) Transactional error (en): Box 34 must be completed if the "Short" return flag does not equal 'yes' and Box 21 is greater than 0 (zero) Transactional error (cy): Mae'n rhaid cwblhau Blwch 34 os nad yw'r faner ffurflen dreth "Fer" yn hafal a 'ie' ac mae Blwch 21 yn fwy na 0 (sero).</p>	27
<p>Error code: 9321 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/TradingAndProfessional/NetProfits Description: [21] should be present if [5] exceeds 0 Transactional error (en): Box 21 must be completed if Box 5 is greater than 0 (zero) Transactional error (cy): Mae'n rhaid cwblhau Blwch 21 os yw Blwch 5 yn fwy na 0 (sero).</p>	44
<p>Error code: 9322 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/NonTradingLoanProfitsAndGains Description: [21] should be present if [6] exceeds 0 Transactional error (en): Box 21 must be completed if Box 6 is greater than 0 (zero) Transactional error (cy): Mae'n rhaid cwblhau Blwch 21 os yw Blwch 6 yn fwy na 0 (sero).</p>	45
<p>Error code: 9323 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/NonLoanAnnuitiesAnnualPaymentsDiscounts Description: [21] should be present if [8] exceeds 0 Transactional error (en): Box 21 must be completed if Box 8 is greater than 0 (zero) Transactional error (cy): Mae'n rhaid cwblhau Blwch 21 os yw Blwch 8 yn fwy na 0 (sero).</p>	45
<p>Error code: 9324 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/OverseasIncome Description: [21] should be present if [9] exceeds 0 Transactional error (en): Box 21 must be completed if Box 9 is greater than 0 (zero) Transactional error (cy): Mae'n rhaid cwblhau Blwch 21 os yw Blwch 9 yn fwy na 0 (sero).</p>	45
<p>Error code: 9325 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/DeductedIncome Description: [21] should be present if [10] exceeds 0 Transactional error (en): Box 21 must be completed if Box 10 is greater than 0 (zero) Transactional error (cy): Mae'n rhaid cwblhau Blwch 21 os yw Blwch 10 yn fwy na 0 (sero).</p>	46
<p>Error code: 9326 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/LandAndBuildingIncome Description: [21] should be present if [11] exceeds 0 Transactional error (en): Box 21 must be completed if Box 11 is greater than 0 (zero) Transactional error (cy): Mae'n rhaid cwblhau Blwch 21 os yw Blwch 11 yn fwy na 0 (sero).</p>	46
<p>Error code: 9327 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/IncomeWithinD Description: [21] should be present if the sum of ([12], [13], and [14]) exceeds 0 Transactional error (en): Box 21 must be completed if (the sum of Boxes 12,13 and 14) is greater than 0 (zero) Transactional error (cy): Mae'n rhaid cwblhau Blwch 21 os yw (swm Blychau 12, 13 a 14) yn fwy na 0 (sero).</p>	46
<p>Error code: 9328 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/IncomeWithinD/NonTradingGainsIntangibles Description: [15] should be present if not ([N111]) and [12] exceeds 0 Transactional error (en): Box 15 must be completed if the "Short" return flag does not equal 'yes' and Box 12 is greater than 0 (zero) Transactional error (cy): Mae'n rhaid cwblhau Blwch 15 os nad yw'r faner ffurflen dreth "Fer" yn hafal a 'ie' ac mae Blwch 12 yn fwy na 0 (sero).</p>	47
<p>Error code: 9329 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/IncomeWithinD/TonnageTaxProfits Description: [15] should be present if not ([N111]) and [13] exceeds 0 Transactional error (en): Box 15 must be completed if the "Short" return flag does not equal 'yes' and Box 13 is greater than 0 (zero) Transactional error (cy): Mae'n rhaid cwblhau Blwch 15 os nad yw'r faner ffurflen dreth "Fer" yn hafal a 'ie' ac mae Blwch 13 yn fwy na 0 (sero).</p>	47

<p>Error code: 9330</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/IncomeWithinD/Profit sAndGainsNotAnyOtherHeading</p> <p>Description: [15] should be present if not ([N111]) and [14] exceeds 0</p> <p>Transactional error (en): Box 15 must be completed if the "Short" return flag does not equal 'yes' and Box 14 is greater than 0 (zero)</p> <p>Transactional error (cy): Mae'n rhaid cwblhau Blwch 15 os nad yw'r faner ffurflen dreth "Fer" yn hafal a 'ie' ac mae Blwch 14 yn fwy na 0 (sero).</p>	47
<p>Error code: 9331</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableGains/NetChargea bleGains</p> <p>Description: [21] should be present if [18] exceeds 0</p> <p>Transactional error (en): Box 21 must be completed if Box 18 is greater than 0 (zero)</p> <p>Transactional error (cy): Mae'n rhaid cwblhau Blwch 21 os yw Blwch 18 yn fwy na 0 (sero).</p>	49
<p>Error code: 9332</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ProfitsBeforeOtherDeductions</p> <p>Description: [21] should equal ((The sum of [5], [6], [8], [9], [10], [11], [12], [13], [14], and [18]) minus ([19] plus [20]))</p> <p>Transactional error (en): Box 21 must equal (the sum of Boxes 5, 6, 8, 9,10, 11, 12, 13, 14 and 18) minus (the sum of Boxes 19 and Box 20))</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 21 fod yn hafal a (swm Blychau 5, 6, 8, 9,10, 11, 12, 13, 14 ac 18) llai (swm Blwch 19 a Blwch 20)</p>	50
<p>Error code: 9333</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/ProfitsBef oreCharges</p> <p>Description: [34] should equal ([21] minus (The sum of [22], [24], [25], [26], [27], [28], [29], [30], and [32]))</p> <p>Transactional error (en): Box 34 must equal (Box 21 minus (the sum of Boxes 22, 24, 25, 26, 27, 28 , 29, 30 and 32))</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 34 fod yn hafal a (Blwch 21 llai (swm Blychau 22, 24, 25, 26, 27, 28 , 29, 30 a 32))</p>	55
<p>Error code: 9334</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/ProfitsBef oreCharges</p> <p>Description: If [34] present then [35] must not exceed [34]</p> <p>Transactional error (en): If Box 34 is present Box 35 must not be greater than Box 34</p> <p>Transactional error (cy): Os yw Blwch 34 yn bresennol, ni ddylai Blwch 35 fod yn fwy na Blwch 34</p>	55
<p>Error code: 9335</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/ProfitsBef oreCharges</p> <p>Description: If [34] is present then [37] must equal [34] minus ([35] + [36]).</p> <p>Transactional error (en): If Box 34 is present Box 37 must equal Box 34 minus (the sum of Boxes 35 and 36)</p> <p>Transactional error (cy): Os yw Blwch 34 yn bresennol, rhaid i Flwch 37 fod yn hafal a Blwch 34 llai (swm Blychau 35 a 36)</p>	55
<p>Error code: 9336</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/ChargesP aid</p> <p>Description: If [34] is absent then [35] must not exceed [21] minus ([22] + [24] + [25] + [26] + [27] + [28] + [29] + [30] + F019))</p> <p>Transactional error (en): If Box 34 is absent Box 35 must not be greater than Box 21 minus (the sum of Boxes 22, 24, 25, 26, 27, 28, 29, 30 and 32)</p> <p>Transactional error (cy): Os yw Blwch 34 yn absennol, ni ddylai Blwch 35 fod yn fwy na Blwch 21 llai (swm Blychau 22, 24, 25, 26, 27, 28, 29, 30 a 32)</p>	56
<p>Error code: 9337</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupReli ef</p> <p>Description: [36] should not exceed (([21] minus (The sum of [22], [24], [25], [26], [27], [28], [29], [30], and [32])) minus [35])</p> <p>Transactional error (en): Box 36 must not be greater than ((Box 21 minus (the sum of Boxes 22, 24, 25, 26, 27, 28, 29, 30, and 32)) minus box 35)</p> <p>Transactional error (cy): Ni ddylai Blwch 36 fod yn fwy na ((Blwch 21 llai (swm Blychau 22, 24, 25, 26, 27, 28, 29, 30, a 32)) llai blwch 35)</p>	56
<p>Error code: 9338</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableProfits</p> <p>Description: If [34] is absent then [37] must equal [21] minus ([22] + [24] + [25] + [26] + [27] + [28] + [29] + [30] + [32]) minus ([35] + [36])</p> <p>Transactional error (en): If Box 34 is absent box 37 must equal Box 21 minus (the sum of Boxes 22, 24, 25, 26, 27, 28, 29, 30 and 32) minus (the sum of Boxes 35 and 36)</p> <p>Transactional error (cy): Os yw Blwch 34 yn absennol, rhaid i Flwch 37 fod yn hafal a Blwch 21 llai (swm Blychau 22, 24, 25, 26, 27, 28, 29, 30 a 32) llai (swm Blychau 35 a 36)</p>	57

<p>Error code: 9339</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/NetCorporationTaxLiability</p> <p>Description: If [78] is present, then [83] should equal [78] + [79] + [81] + [82].</p> <p>Transactional error (en): If Box 78 is present Box 83 must equal (the sum of Boxes 78, 79, 81 and 82)</p> <p>Transactional error (cy): Os yw Blwch 78 yn bresennol, rhai i Flwch 83 fod yn hafal a (swm Blychau 78, 79, 81 ac 82)</p>	72
<p>Error code: 9340</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/NetCorporationTaxLiability</p> <p>Description: [83] should be present if not ([N111]) and [78]</p> <p>Transactional error (en): Box 83 must be completed if the "Short" return flag does not equal 'yes' and Box 78 is present</p> <p>Transactional error (cy): Mae'n rhaid cwblhau Blwch 83 os nad yw'r faner ffurflen dreth "Fer" yn hafal a 'ie' ac mae Blwch 78 yn bresennol</p>	72
<p>Error code: 9341</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Payable</p> <p>Description: [83] should be present if not ([N111]) and [79]</p> <p>Transactional error (en): Box 83 must be completed if the "Short" return flag does not equal 'yes' and Box 79 is present</p> <p>Transactional error (cy): Mae'n rhaid cwblhau Blwch 83 os nad yw'r faner ffurflen dreth "Fer" yn hafal a 'ie' ac mae Blwch 79 yn bresennol</p>	73
<p>Error code: 9342</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxPayableS747</p> <p>Description: [83] should be present if not ([N111]) and [81]</p> <p>Transactional error (en): Box 83 must be completed if the "Short" return flag does not equal 'yes' and Box 81 is present</p> <p>Transactional error (cy): Mae'n rhaid cwblhau Blwch 83 os nad yw'r faner ffurflen dreth "Fer" yn hafal a 'ie' ac mae Blwch 81 yn bresennol</p>	73
<p>Error code: 9343</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/S501AtaxCharge</p> <p>Description: [83] should be present if not ([N111]) and [82]</p> <p>Transactional error (en): Box 83 must be completed if the "Short" return flag does not equal 'yes' and Box 82 is present</p> <p>Transactional error (cy): Mae'n rhaid cwblhau Blwch 83 os nad yw'r faner ffurflen dreth "Fer" yn hafal a 'ie' ac mae Blwch 82 yn bresennol</p>	74
<p>Error code: 9344</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxChargeable</p> <p>Description: If [78] is absent, then [83] should equal [70] minus [77] + [79] + [81] + [82].</p> <p>Transactional error (en): If Box 78 is absent Box 83 must equal Box 70 minus Box 77 plus (the sum of Boxes 79, 81 and 82)</p> <p>Transactional error (cy): Os yw Blwch 78 yn absennol, rhaid i Flwch 83 fod yn hafal a Blwch 70 llai Blwch 77 plws (swm Blychau 79, 81 a 82)</p>	74
<p>Error code: 9345</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxChargeable</p> <p>Description: If [83] is present then [85] must equal [84] - [83].</p> <p>Transactional error (en): If Box 83 is present Box 85 must equal Box 84 minus Box 83.</p> <p>Transactional error (cy): Os yw Blwch 83 yn bresennol, rhaid i Flwch 85 fod yn hafal a Blwch 84 llai Blwch 83</p>	74
<p>Error code: 9346</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/IncomeTax/TaxRepayable</p> <p>Description: If [83] is absent then [85] must equal [84] + [77] minus ([70] + [79] + [81] + [82])</p> <p>Transactional error (en): If Box 83 is absent then Box 85 must equal Box 84 plus Box 77 minus (the sum of Box 70, 79, 81 and 82)</p> <p>Transactional error (cy): Os yw Blwch 83 yn absennol, rhaid i Flwch 85 fod yn hafal a Blwch 84 plws Blwch 77 llai (swm Blychau 70, 79, 81 a 82)</p>	75
<p>Error code: 9347</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxPayable</p> <p>Description: If [83] is present then [86] must equal [83] minus [84], where the result is equal to or greater than zero. Enter 0.00 if [83] minus [84] is negative.</p> <p>Transactional error (en): If Box 83 is present Box 86 must equal Box 83 minus Box 84, where the result is equal to or greater than 0 (zero). If the result is negative please enter 0 (zero).</p> <p>Transactional error (cy): Os yw Blwch 83 yn bresennol, rhaid i Flwch 86 fod yn hafal a Blwch 83 llai Blwch 84, lle mae'r canlyniad yn hafal a, neu'n fwy na, 0 (sero). Os yw'r canlyniad yn negyddol, nodwch 0 (sero)</p>	75
<p>Error code: 9348</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxPayable</p> <p>Description: If [83] is absent then [86] must equal ([70] + [79] + [81] + [82]) minus ([84] + [77]), where the result is equal to or greater than zero. Enter 0.00 if that sum is negative.</p> <p>Transactional error (en): If Box 83 is absent then Box 86 must equal (the sum of Boxes 70, 79, 81 and 82) minus (the sum of Box 84 plus Box 77), where the result is equal to or greater than 0 (zero). If the result is negative please enter 0 (zero).</p> <p>Transactional error (cy): Os yw Blwch 83 yn bresennol, rhaid i Flwch 86 fod yn hafal a (swm Blychau 70, 79, 81 ac 82) llai (swm Blychau 84 plws Blwch 77), lle mae'r canlyniad yn hafal a, neu'n fwy na, 0 (sero). Os yw'r canlyniad yn negyddol, nodwch 0 (sero)</p>	75

<p>Error code: 9349 Location: /IREnvelope/CompanyTaxReturn/ReturnInfoSummary/Accounts/NoAccountsReason Description: If present, then there must be no Accounts element as a child of [XBRL Submission] Transactional error (en): iXBRL Accounts are attached so 'No accounts reason' must not be completed. Transactional error (cy): Mae cyfrifon wedi eu hatodi felly ni ddylid rhoi rheswm ar gyfer dim cyfrifon.</p>	34
<p>Error code: 9400 Location: [CTA]/LoansInformation Description: The group [Loan] may occur up to 999 times Transactional error (en): The maximum number of loans has been exceeded. Transactional error (cy): Aed yn uwch nag uchafswm nifer y benthyciadau.</p>	140
<p>Error code: 9401 Location: [CTA]/LoansInformation/TotalLoans Description: Must equal the sum of all iterations of [Amount of Loan] Transactional error (en): Box A2 must equal the sum of all 'Amount of loan' amounts. Transactional error (cy): Mae'n rhaid i Flwch A2 fod yn hafal a chyfanswm yr holl symiau 'Swm y benthyciad'.</p>	141
<p>Error code: 9402 Location: [CTA]/LoansInformation/TaxChargeable Description: Tax chargeable is valid if and only if it equals ([A2] times [25%]) Transactional error (en): Box A3 must equal Box A2 multiplied by [25%]. Transactional error (cy): Mae'n rhaid i Flwch A3 fod yn hafal a Blwch A2 wedi ei luosi a [25%].</p>	141
<p>Error code: 9403 Location: [CTA]/ReliefEarlierThan Description: [Loan] may repeat up to 999 times Transactional error (en): The maximum number of loans has been exceeded. Transactional error (cy): Aed yn uwch nag uchafswm nifer y benthyciadau.</p>	142
<p>Error code: 9404 Location: [CTA]/ReliefEarlierThan/Loan Description: Within each iteration, either [Amount of Loan Repayed] > 0 or [Amount of Loan Released of Written off] > 0 or both. Transactional error (en): At least one of 'Amount repaid' or 'Amount released or written off' must be greater than 0 (zero). Transactional error (cy): Mae'n rhaid i o leiaf un o 'Swm a ad-dalwyd' neu 'Swm a ryddhawyd neu a ddiddymwyd' fod yn uwch na 0 (sero).</p>	142
<p>Error code: 9405 Location: [CTA]/ReliefEarlierThan/Loan Description: If Loan is present the following should be true: [Loans Information] Transactional error (en): 'Relief for amounts repaid released or written off' can only be claimed where 'Loans made during the return period' is completed. Transactional error (cy): Gellir hawlio 'Rhyddhad ar gyfer symiau a ad-dalwyd neu a ddiddymwyd' dim ond lle cwblheir 'Benthyciadau a wnaed yn ystod cyfnod y ffurflen dreth'.</p>	142
<p>Error code: 9406 Location: [CTA]/ReliefEarlierThan/Loan/Date Description: The box [Date of Loan] cannot be later than [AP To Date] plus 310 days Transactional error (en): The 'Date of repayment release or write off' must not be later than the period 'To' date plus nine months. Transactional error (cy): Ni ddylai'r 'Dyddiad ad-dalu, rhyddhau neu ddiddymu' fod yn hwyrach na dyddiad 'I' y cyfnod plws naw mis.</p>	143
<p>Error code: 9407 Location: [CTA]/ReliefEarlierThan/TotalAmountRepaid Description: Must equal the sum of all iterations of [Amount of Loan Repayed] Transactional error (en): Box A4 must equal the sum of all 'Amount repaid' amounts. Transactional error (cy): Mae'n rhaid i Flwch A4 fod yn hafal a chyfanswm yr holl symiau 'Swm a ad-dalwyd'.</p>	144
<p>Error code: 9408 Location: [CTA]/ReliefEarlierThan/TotalAmountReleasedOrWritten off Description: Must equal the sum of all iterations of [Amount of Loan Released of Written off] Transactional error (en): Box A5 must equal the sum of all 'Amount released or written off' amounts. Transactional error (cy): Mae'n rhaid i Flwch A5 fod yn hafal a chyfanswm yr holl symiau 'Swm a ryddhawyd neu a ddiddymwyd'.</p>	144
<p>Error code: 9409 Location: [CTA]/ReliefEarlierThan/TotalLoans Description: Total loans is valid if and only if it equals ([A4] plus [A5]) Transactional error (en): Box A6 must equal the sum of Boxes A4 and A5. Transactional error (cy): Mae'n rhaid i Flwch A6 fod yn hafal a swm Blychau A4 ac A5.</p>	144
<p>Error code: 9410 Location: [CTA]/ReliefEarlierThan/ReliefDue Description: Relief due is valid if and only if it equals ([A6] times [25%]) Transactional error (en): Box A7 must equal Box A6 multiplied by [25%]. Transactional error (cy): Mae'n rhaid i Flwch A7 fod yn hafal a Blwch A6 wedi ei luosi a [25%].</p>	144

<p>Error code: 9411 Location: [CTA]/ReliefEarlierThan/ReliefDue Description: Relief due is valid if and only if it does not exceed [A3] Transactional error (en): Box A7 must be less than or equal to Box A3. Transactional error (cy): Mae'n rhaid i Flwch A7 fod yn llai na, neu'n hafal a, Blwch A3.</p>	144
<p>Error code: 9412 Location: [CTA]/Section3Check Description: If Section3 check is present the following should be true: [Loans Information] Transactional error (en): 'Relief for amounts repaid released or written off' can only be claimed where 'Loans made during the return period' is completed. Transactional error (cy): Gellir hawlio 'Rhyddhad ar gyfer symiau a ad-dalwyd neu a ddiddymwyd' dim ond lle cwblheir 'Benthyciadau a wnaed yn ystod cyfnod y ffurflen dreth'.</p>	145
<p>Error code: 9413 Location: [CTA]/Section3Check Description: [Loan later relief now] can only be submitted if [Date Return Sent] is strictly later than [9 months after Accounting Period End Date]. Transactional error (en): Relief for amounts repaid released or written off more than nine months after the end of the period' can only be completed if the return is being submitted more than nine months after the end of the period in which the loan was repaid released or written off. Transactional error (cy): Gellir ond cwblhau 'Rhyddhad ar gyfer symiau a ad-dalwyd, a ryddhawyd neu a ddiddymwyd mwy na naw mis ar ol diwedd y cyfnod' pe cyflwynir y ffurflen dreth mwy na naw mis ar ol diwedd y cyfnod pan gafodd y benthyciad ei ad-dalu, ei ryddhau neu ei ddiddymu.</p>	145
<p>Error code: 9414 Location: [CTA]/Section3Check/EndDate Description: End date is valid if and only if it is onOrAfter [AP To Date] Transactional error (en): The 'End date of the Accounting period in which the loan was repaid released or written off' must not be earlier than the period 'To' date. Transactional error (cy): Ni ddylai 'Dyddiad diwedd y cyfnod Cyfrifyddu pan gafodd y benthyciad ei ad-dalu, ei ryddhau neu ei ddiddymu' fod yn gynharach na dyddiad 'I' y cyfnod.</p>	145
<p>Error code: 9415 Location: [CTA]/Section3Check/EndDate Description: Must be earlier than the date of submission. Transactional error (en): The 'End date of the Accounting period in which the loan was repaid released or written off' must be earlier than the date of submission. Transactional error (cy): Mae'n rhaid i 'Dyddiad diwedd y cyfnod Cyfrifyddu pan gafodd y benthyciad ei ad-dalu, ei ryddhau neu ei ddiddymu' fod yn gynharach na'r dyddiad cyflwyno.</p>	145
<p>Error code: 9416 Location: [CTA]/Section3Check/NineMonthsAfter Description: Must be exactly nine months after [Accounting Period of Loan End Date] Transactional error (en): This date must be exactly nine months after the end of the Accounting period in which the loan was repaid released or written off. Transactional error (cy): Mae'n rhaid i'r dyddiad hwn fod yn union naw mis ar ol diwedd y cyfnod Cyfrifyddu pan gafodd y benthyciad ei ad-dalu, ei ryddhau neu ei ddiddymu.</p>	146
<p>Error code: 9417 Location: [CTA]/Section3Check/DateReturnSent Description: Must be no later than today. Transactional error (en): The 'Date return sent' must not be later than today's date. Transactional error (cy): Ni ddylai'r 'Dyddiad yr anfonwyd y ffurflen dreth' fod yn hwyrach na dyddiad heddiw.</p>	146
<p>Error code: 9418 Location: [CTA]/LoanLaterReliefNow Description: [Loan] may repeat up to 999 times Transactional error (en): The maximum number of loans has been exceeded. Transactional error (cy): Aed yn uwch nag uchafswm nifer y benthyciadau.</p>	146
<p>Error code: 9419 Location: [CTA]/LoanLaterReliefNow/Loan Description: Within each iteration, either [Amount of Loan Repayed] > 0 or [Amount of Loan released or written off] > 0 or both. Transactional error (en): At least one of 'Amount repaid' or 'Amount released or written off' must be greater than 0 (zero). Transactional error (cy): Mae'n rhaid i o leiaf un o 'Swm a ad-dalwyd' neu 'Swm a ryddhawyd neu a ddiddymwyd' fod yn uwch na 0 (sero).</p>	147
<p>Error code: 9420 Location: [CTA]/LoanLaterReliefNow/Loan/Date Description: If [Accounting Period of Loan End Date] is present [Date of Loan] must be on or before [Accounting Period of Loan End Date]. Transactional error (en): The 'Date of repayment release or write off' must not be later than the end of the Accounting period in which the loan was repaid released or written off Transactional error (cy): Mae'n rhaid i'r 'Dyddiad ad-dalu, rhyddhau neu ddiddymu' fod erbyn diwedd y cyfnod Cyfrifyddu fan pellaf, pan gafodd y benthyciad ei ad-dalu, ei ryddhau neu ei ddiddymu.</p>	148

<p>Error code: 9421 Location: [CTA]/LoanLaterReliefNow/TotalAmountRepaid Description: Must equal the sum of all iterations of [Amount of Loan Repayed] Transactional error (en): Box A8 must equal the sum of all 'Amount repaid' amounts. Transactional error (cy): Mae'n rhaid i Flwch A8 fod yn hafal a chyfanswm yr holl symiau 'Swm a ad-dalwyd'.</p>	148
<p>Error code: 9422 Location: [CTA]/LoanLaterReliefNow/TotalAmountReleasedOrWritten Description: Must equal the sum of all iterations of [Amount of Loan released or written off] Transactional error (en): Box A8 must equal the sum of all 'Amount released or written off' amounts. Transactional error (cy): Mae'n rhaid i Flwch A8 fod yn hafal a chyfanswm yr holl symiau 'Swm a ryddhawyd neu a ddiddymwyd'.</p>	148
<p>Error code: 9423 Location: [CTA]/LoanLaterReliefNow/TotalLoans Description: Total loans is valid if and only if it equals ([A8] plus [A9]) Transactional error (en): Box A10 must equal the sum of Boxes A8 and A9. Transactional error (cy): Mae'n rhaid i Flwch A10 fod yn hafal a swm Blychau A8 ac A9.</p>	149
<p>Error code: 9424 Location: [CTA]/LoanLaterReliefNow/ReliefDue Description: Relief due is valid if and only if it equals ([A10] times [25%]) Transactional error (en): Box A11 must equal Box A10 multiplied by [25%]. Transactional error (cy): Mae'n rhaid i Flwch A11 fod yn hafal a Blwch A10 wedi ei luosi a [25%].</p>	149
<p>Error code: 9425 Location: [CTA]/LoanLaterReliefNow/ReliefDue Description: Relief due is valid if and only if it does not exceed [A3] Transactional error (en): Box A11 must be less than or equal to Box A3. Transactional error (cy): Mae'n rhaid i Flwch A11 fod yn llai na, neu'n hafal a, Blwch A3.</p>	149
<p>Error code: 9426 Location: [CTA]/LoanLaterReliefNow/ReliefDue Description: If there is an entry greater than or equal to zero in [A11], [80] must be 'yes'. Transactional error (en): Box A11 is completed therefore Box 80 must be 'Yes'. Transactional error (cy): Mae Blwch A11 wedi ei gwblhau, felly mae'n rhaid i Flwch 80 fod yn 'Ie'.</p>	149
<p>Error code: 9427 Location: [CTA]/TaxPayableS419 Description: Tax payable s419 is valid if and only if it equals ([A3] minus ([A7] plus [A11])) Transactional error (en): Box A13 must equal Box A3 minus (the sum of Boxes A7 and A11). Transactional error (cy): Mae'n rhaid i Flwch A13 fod yn hafal a Blwch A3 llai (swm Blychau A7 ac A11).</p>	150
<p>Error code: 9428 Location: [CTA]/TaxPayableS419 Description: If [A13] is submitted then [79] must be present and equal to [A13]. Transactional error (en): Box A13 must equal Box 79. Transactional error (cy): Mae'n rhaid i Flwch A13 fod yn hafal a Blwch 79.</p>	150
<p>Error code: 9450 Location: [CTB] Description: [TotalsF] must be present if the sum of all iterations of [F] is greater than zero. Transactional error (en): The 'Tax on chargeable profits' total must be present if the sum of all the 'Tax on chargeable profits' is greater than 0 (zero).</p>	151
<p>Error code: 9451 Location: [CTB] Description: Total creditable tax should be present if [G] Transactional error (en): The 'Creditable tax' total must be present if the sum of all the entries in 'Creditable tax' is greater than 0 (zero).</p>	151
<p>Error code: 9452 Location: [CTB] Description: Total relief in tax terms should be present if [H] Transactional error (en): The 'Reliefs in terms of tax' total must be present if the sum of all the entries in 'Reliefs in terms of tax' is greater than 0 (zero).</p>	151
<p>Error code: 9453 Location: [CTB] Description: Total aCTrestricted should be present if [I] Transactional error (en): The 'ACT as restricted' total must be present if the sum of all the entries in 'ACT as restricted' is greater than 0 (zero).</p>	151
<p>Error code: 9454 Location: [CTB] Description: Total s747 tax chargeable should be present if [CFC tax calculation] Transactional error (en): The 'S747 tax chargeable' total must be present if any of the 'Chargeable profits', 'Tax on chargeable profits', 'Creditable tax', 'Reliefs in terms of tax' and 'ACT as restricted' are completed.</p>	151

<p>Error code: 9455 Location: [CTB]/CompanyInformation/CFCTaxCalculation/TaxChargeable Description: [J] should equal ([F] minus (The sum of [G], [H], and [I])) Transactional error (en): The 'S747 tax chargeable' total must equal the sum of 'Tax on chargeable profits' minus the sum of 'Creditable tax', 'Reliefs in terms of tax' and 'ACT as restricted'.</p>	155
<p>Error code: 9456 Location: [CTB]/TotalTaxChargeable Description: [TotalsF] must equal the sum of all entries in [F]. Transactional error (en): The 'Tax on chargeable profits' total must equal the sum of all the 'Tax on chargeable profits' amounts.</p>	155
<p>Error code: 9457 Location: [CTB]/TotalCreditableTax Description: [TotalsG] must equal the sum of all entries in [G]. Transactional error (en): The 'Creditable tax' total must equal the sum of all the 'Creditable tax' amounts.</p>	155
<p>Error code: 9458 Location: [CTB]/TotalReliefInTaxTerms Description: [TotalsH] must equal the sum of all entries in [H]. Transactional error (en): The 'Reliefs in terms of tax' total must equal the sum of all the 'Reliefs in terms of tax' amounts.</p>	156
<p>Error code: 9459 Location: [CTB]/TotalACTRestricted Description: [TotalsI] must equal the sum of all entries in [I]. Transactional error (en): The 'ACT as restricted' total must equal the sum of all the 'ACT as restricted' amounts.</p>	156
<p>Error code: 9461 Location: [CTB]/TotalS747TaxChargeable Description: If [TotalsJ] is submitted then [81] must be present and equal to [TotalsJ]. Transactional error (en): The 'S747 tax chargeable' total is completed therefore Box 81 must be present and equal to the 'S747 tax chargeable' total.</p>	156
<p>Error code: 9462 Location: [CTB] Description: If [CT600B] is present the following should be true: [Company Information group] or [K] Transactional error (en): Supplementary page CT600B is present so 'Company Information' or 'Bank Levy' must be present</p>	151
<p>Error code: 9463 Location: [CTB]/TotalS747TaxChargeable Description: [TotalsJ] must equal the sum of all entries in [J], plus [K] Transactional error (en): The 'S747 tax chargeable' total must equal the sum of all the 'S747 tax chargeable' amounts plus the amount of 'Bank Levy'.</p>	156
<p>Error code: 9464 Location: [CTB]/TotalS747TaxChargeable Description: [TotalsJ] is valid if and only if this is not less than [K] Transactional error (en): The 'S747 tax chargeable' total must not be less than amount of 'Bank Levy'.</p>	156
<p>Error code: 9500 Location: [CTC]/GroupAndConsortium Description: If Group and consortium is present the following should be true: [1: Claim to group relief] or [2: Amounts surrendered as group relief] or [3: Claims to EUFT] or [4: Amounts of EUFT Surrendered] Transactional error (en): CT600C can only be present if at least one of 'Claims to group relief', 'Amounts surrendered as group relief', 'Claims to EUFT' or 'Amounts of EUFT' is completed.</p>	159
<p>Error code: 9501 Location: [CTC]/GroupAndConsortium/ClaimToGroupRelief/CompanyInformation/Company/AccountingPeriod Description: 'To Date' must be different to [AP To Date] if 'Account of surrendering company Start Date' is equal to [AP From Date], and 'From Date' must be different to [AP From Date] if 'Account of surrendering company End Date' is equal to [AP To Date]. Transactional error (en): The start and end dates of the Accounting period of the surrendering company can only be completed where the period is different from that covered by the return.</p>	160
<p>Error code: 9502 Location: [CTC]/GroupAndConsortium/ClaimToGroupRelief/CompanyInformation/Company/AccountingPeriod Description: From date must be on or before [AP To Date]. Transactional error (en): The Accounting period of the surrendering company 'From' date must be on or before the period covered by the return 'To' date.</p>	160

<p>Error code: 9503</p> <p>Location: [CTC]/GroupAndConsortium/ClaimToGroupRelief/CompanyInformation/Company/AccountingPeriod</p> <p>Description: Period Covered must not be longer than 12 months</p> <p>Transactional error (en): The Accounting period of the surrendering company must not be longer than 12 months.</p>	160
<p>Error code: 9504</p> <p>Location: [CTC]/GroupAndConsortium/ClaimToGroupRelief/CompanyInformation/Company/AccountingPeriod</p> <p>Description: The To date must not be before the From date.</p> <p>Transactional error (en): The Accounting period of the surrendering company 'To' date must not be before the Accounting period of the surrendering company 'From' date.</p>	160
<p>Error code: 9505</p> <p>Location: [CTC]/GroupAndConsortium/ClaimToGroupRelief/CompanyInformation/Company/AccountingPeriod</p> <p>Description: To date must be on or after [AP From Date].</p> <p>Transactional error (en): The Accounting period of the surrendering company 'To' date must be on or after the period covered by the return 'From' date.</p>	160
<p>Error code: 9506</p> <p>Location: [CTC]/GroupAndConsortium/ClaimToGroupRelief/CompanyInformation/TotalAmountClaimed</p> <p>Description: If there is an entry in [C1] then [36] must be present and must equal that value.</p> <p>Transactional error (en): Box 36 must be completed and equal to Box C1.</p>	161
<p>Error code: 9507</p> <p>Location: [CTC]/GroupAndConsortium/ClaimToGroupRelief/CompanyInformation/TotalAmountClaimed</p> <p>Description: [C1] must equal the sum of all iterations of [Amount claimed].</p> <p>Transactional error (en): Box C1 must equal the sum of Claims to group relief 'Amount Claimed'.</p>	161
<p>Error code: 9508</p> <p>Location: [CTC]/GroupAndConsortium/ClaimToGroupRelief/ClaimAuthorisation/AuthorisationOptions/SimplifiedArrangementInForce</p> <p>Description: If Simplified arrangement in force is present the following should be true: [Authorisation of claim to group relief]</p> <p>Transactional error (en): Claims to group relief 'Claim authorisation' must be completed if 'Simplified arrangement in force' is present.</p>	162
<p>Error code: 9510</p> <p>Location: [CTC]/GroupAndConsortium/ClaimToGroupRelief/ClaimAuthorisation/AuthorisationOptions/CopyOfNoticesOfConsentAttached</p> <p>Description: If [Copy of notices of consent attached] is 'yes' then there must be a PDF attachment of type 'other' in this submission.</p> <p>Transactional error (en): If 'Copy of notices of consent' are completed then a PDF attachment of type 'Other' must be present.</p>	163
<p>Error code: 9511</p> <p>Location: [CTC]/GroupAndConsortium/SurrenderedGroupRelief/TotalSurrender</p> <p>Description: [Total surrendered as group relief] should equal (The sum of [Trading losses], [Excess non-trade capital allowances], [Non trading deficit], [Non trading losses on intangible fixed assets], [Excess charges over profits], [Excess of schedule A losses over profits], and [Excess management expenses])</p> <p>Transactional error (en): Amounts surrendered as group relief 'Surrender as group relief total' must equal the sum of 'Trading losses', 'Excess non-trade capital allowances over income from which they are primarily deductible', 'Non-trading deficit on loan relationships', 'Non-trading losses on intangible fixed assets', 'Excess charges over profits', 'Excess of Schedule A losses over profits', and 'Excess of management expenses over profits'.</p>	166
<p>Error code: 9512</p> <p>Location: [CTC]/GroupAndConsortium/SurrenderedGroupRelief/SurrenderInformation/Company/AccountingPeriod</p> <p>Description: 'To Date' must be different to [AP To Date] if 'Account of claimant company Start Date' is equal to [AP From Date], and vice versa.</p> <p>Transactional error (en): The start and end dates of the Accounting period of the claimant company can only be completed where the period is different from that covered by the return.</p>	167
<p>Error code: 9513</p> <p>Location: [CTC]/GroupAndConsortium/SurrenderedGroupRelief/SurrenderInformation/Company/AccountingPeriod</p> <p>Description: From date must be on or before [AP To Date].</p> <p>Transactional error (en): The Details of surrender Accounting period of claimant company 'From' date must be on or before the return period 'To' date.</p>	167

<p>Error code: 9514</p> <p>Location: [CTC]/GroupAndConsortium/SurrenderedGroupRelief/SurrenderInformation/Company/AccountingPeriod</p> <p>Description: Period Covered must not be longer than 12 months</p> <p>Transactional error (en): The Details of surrender Accounting period of claimant company must not be longer than 12 months.</p>	167
<p>Error code: 9515</p> <p>Location: [CTC]/GroupAndConsortium/SurrenderedGroupRelief/SurrenderInformation/Company/AccountingPeriod</p> <p>Description: The To date must not be before the From date.</p> <p>Transactional error (en): The Details of surrender Accounting period of claimant company 'To' date must not be before the Details of surrender Accounting period of claimant company 'From' date.</p>	167
<p>Error code: 9516</p> <p>Location: [CTC]/GroupAndConsortium/SurrenderedGroupRelief/SurrenderInformation/Company/AccountingPeriod</p> <p>Description: To date must be on or after [AP From Date].</p> <p>Transactional error (en): The Details of surrender Accounting period of claimant company 'To' date must be on or after the return period 'From' date.</p>	167
<p>Error code: 9517</p> <p>Location: [CTC]/GroupAndConsortium/SurrenderedGroupRelief/SurrenderInformation/AmountSurrenderedTotal</p> <p>Description: [C2] must equal the sum of all iterations of [Amount surrendered].</p> <p>Transactional error (en): C2 must equal the sum of the Details of surrender 'Amount surrendered'.</p>	168
<p>Error code: 9518</p> <p>Location: [CTC]/GroupAndConsortium/ClaimToGroupRelief</p> <p>Description: [Authorisation of claim] is mandatory if [Return type] eq 'new' and [1: Claim to group relief].</p> <p>Transactional error (en): Claim authorisation' must be present if return type is 'new' and there is a claim to group relief</p>	159
<p>Error code: 9519</p> <p>Location: [CTC]/GroupAndConsortium/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/NoticeOfConsentCompleted</p> <p>Description: If Notice of consent completed is present the following should be true: [Declaration of consent]</p> <p>Transactional error (en): Amounts surrendered as group relief 'Declaration' must be completed if 'Notices of consent' is present.</p>	169
<p>Error code: 9521</p> <p>Location: [CTC]/GroupAndConsortium/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached</p> <p>Description: [Copy of notices of consent attached] should not be present if [Declaration of consent]</p> <p>Transactional error (en): Copies of notices of consent' must not be present if Amounts surrendered as group relief 'Declaration' is completed.</p>	169
<p>Error code: 9522</p> <p>Location: [CTC]/GroupAndConsortium/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached</p> <p>Description: If [Copy of notices of consent attached] is 'yes' then there must be a PDF attachment of type 'other' in this submission.</p> <p>Transactional error (en): If amounts surrendered of group relief 'Copies of notices of consent' is 'Yes' then a PDF attachment of type 'Other' must be present.</p>	169
<p>Error code: 9523</p> <p>Location: [CTC]/GroupAndConsortium/SurrenderedGroupRelief/ConsentToSurrender/Declaration/CompanyName</p> <p>Description: Must equal [Company name].</p> <p>Transactional error (en): Details of company surrendering relief 'Company name' must match the return 'Company name'.</p>	170
<p>Error code: 9524</p> <p>Location: [CTC]/GroupAndConsortium/SurrenderedGroupRelief/ConsentToSurrender/Declaration/AccountingPeriod</p> <p>Description: From and To dates must be equal to [AP From Date] and [AP To Date].</p> <p>Transactional error (en): Details of company surrendering relief Accounting period must match the Accounting period of the return.</p>	171
<p>Error code: 9525</p> <p>Location: [CTC]/GroupAndConsortium/EUFTclaimed/CompanyInformation/Company</p> <p>Description: [EUFT notice of consent] is mandatory if [Return type] eq 'new' and [3: Claims to EUFT].</p> <p>Transactional error (en): EUFT notice of consent' must be present if return type is 'new' and EUFT is claimed</p>	172

<p>Error code: 9526</p> <p>Location: [CTC]/GroupAndConsortium/EUFTclaimed/CompanyInformation/Company/AccountingPeriod</p> <p>Description: 'To Date' must be different to [AP To Date] if 'Account of surrendering company Start Date' is equal to [AP From Date], and 'From Date' must be different to [AP From Date] if 'Account of surrendering company End Date' is equal to [AP To Date].</p> <p>Transactional error (en): The start and end dates of the Accounting period of the surrendering company can only be completed where the period is different from that covered by the return.</p>	173
<p>Error code: 9527</p> <p>Location: [CTC]/GroupAndConsortium/EUFTclaimed/CompanyInformation/Company/AccountingPeriod</p> <p>Description: From date must be on or before [AP To Date].</p> <p>Transactional error (en): Accounting period of surrendering company start date must be on or before the return period 'To' date.</p>	173
<p>Error code: 9528</p> <p>Location: [CTC]/GroupAndConsortium/EUFTclaimed/CompanyInformation/Company/AccountingPeriod</p> <p>Description: Period Covered must not be longer than 12 months</p> <p>Transactional error (en): Accounting period of surrendering company must not be longer than 12 months.</p>	173
<p>Error code: 9529</p> <p>Location: [CTC]/GroupAndConsortium/EUFTclaimed/CompanyInformation/Company/AccountingPeriod</p> <p>Description: The To date must not be before the From date.</p> <p>Transactional error (en): Accounting period of surrendering company 'End' date must be on or after the return period 'From' date.</p>	173
<p>Error code: 9530</p> <p>Location: [CTC]/GroupAndConsortium/EUFTclaimed/CompanyInformation/Company/AccountingPeriod</p> <p>Description: To date must be on or after [AP From Date].</p> <p>Transactional error (en): The details of company surrendering Accounting period 'End' date must be on or after the return period 'From' date.</p>	173
<p>Error code: 9531</p> <p>Location: [CTC]/GroupAndConsortium/EUFTclaimed/CompanyInformation/TotalAmountClaimed</p> <p>Description: [C3] must equal the sum of all iterations of [Amount claimed].</p> <p>Transactional error (en): Box C3 must equal the sum of Claims to EUFT 'Amount claimed' total.</p>	174
<p>Error code: 9532</p> <p>Location: [CTC]/GroupAndConsortium/EUFTsurrendered/CompanyInformation/Company/AccountingPeriod</p> <p>Description: 'To Date' must be different to [AP To Date] if 'Account of claimant company Start Date' is equal to [AP From Date] and vice versa.</p> <p>Transactional error (en): The start and end dates of the Accounting period of the claimant company can only be completed where the period is different from that covered by the return.</p>	175
<p>Error code: 9533</p> <p>Location: [CTC]/GroupAndConsortium/EUFTsurrendered/CompanyInformation/Company/AccountingPeriod</p> <p>Description: From date must be on or before [AP To Date].</p> <p>Transactional error (en): Claims to EUFT Accounting period 'From' date must be on or before the return period 'To' date.</p>	175
<p>Error code: 9534</p> <p>Location: [CTC]/GroupAndConsortium/EUFTsurrendered/CompanyInformation/Company/AccountingPeriod</p> <p>Description: Period Covered must not be longer than 12 months</p> <p>Transactional error (en): Claims to EUFT Accounting period of surrendering company must not be longer than 12 months.</p>	175
<p>Error code: 9535</p> <p>Location: [CTC]/GroupAndConsortium/EUFTsurrendered/CompanyInformation/Company/AccountingPeriod</p> <p>Description: The To date must not be before the From date.</p> <p>Transactional error (en): Claims to EUFT Accounting period of surrendering company 'To' date must not be before the Accounting period of surrendering company 'From' date.</p>	175

<p>Error code: 9536</p> <p>Location: [CTC]/GroupAndConsortium/EUFTsurrendered/CompanyInformation/Company/AccountingPeriod</p> <p>Description: [Accounting period of claimant company] 'To' date must be on or after [AP To Date].</p> <p>Transactional error (en): Accounting period of claimant company 'End' date must be on or after the return period 'To' date.</p> <p>Transactional error (cy): Rhaid i ddyddiad 'Diwedd' cyfnod cyfrifyddu'r cwmni sy'n hawlio fod ar neu ar ôl dyddiad 'I' cyfnod Ffurflen Dreth y Cwmni</p>	175
<p>Error code: 9537</p> <p>Location: [CTC]/GroupAndConsortium/EUFTsurrendered/CompanyInformation/TotalAmountSurrendered</p> <p>Description: [C4] must equal the sum of all iterations of [Amount surrendered].</p> <p>Transactional error (en): Box C4 must equal the sum of Amounts of EUFT 'Amount surrendered'.</p>	176
<p>Error code: 9538</p> <p>Location: [CTC]/GroupAndConsortium/EUFTsurrendered/ConsentToSurrender/ConsentOptions/NoticeOfConsentCompleted</p> <p>Description: If Notice of consent completed is present the following should be true: [Declaration of consent]</p> <p>Transactional error (en): Amounts of EUFT surrendered 'Notice of consent' is present so the Amounts of EUFT surrendered 'Declaration' must be completed.</p>	177
<p>Error code: 9539</p> <p>Location: [CTC]/GroupAndConsortium/EUFTsurrendered/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached</p> <p>Description: Copy of notices of consent attached should not be present if [Declaration of consent]</p> <p>Transactional error (en): Copy of notice of consent' must not be present if Amounts of EUFT surrendered 'Declaration' is completed.</p>	178
<p>Error code: 9540</p> <p>Location: [CTC]/GroupAndConsortium/EUFTsurrendered/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached</p> <p>Description: If this is 'yes' then there must be a PDF attachment of type 'other' in this submission.</p> <p>Transactional error (en): If 'Copy of notices of consent' are present then a PDF attachment of type 'Other' must be present.</p>	178
<p>Error code: 9541</p> <p>Location: [CTC]/GroupAndConsortium/EUFTsurrendered/ConsentToSurrender/ConsentDeclaration/CompanyName</p> <p>Description: Must equal [Company name].</p> <p>Transactional error (en): Details of company surrendering EUFT 'Company name' must match the return 'Company name'.</p>	178
<p>Error code: 9542</p> <p>Location: [CTC]/GroupAndConsortium/EUFTsurrendered/ConsentToSurrender/ConsentDeclaration/AccountingPeriod</p> <p>Description: From and To dates must be equal to [AP From Date] and [AP To Date].</p> <p>Transactional error (en): Details of company surrendering EUFT Accounting period must match the Accounting period of the return.</p>	179
<p>Error code: 9543</p> <p>Location: [CTC]/GroupAndConsortium/SurrenderedGroupRelief/ConsentToSurrender/Declaration/TaxReference</p> <p>Description: The value of the UTR element of [Tax reference of company surrendering relief] must equal the value of [Company reference].</p> <p>Transactional error (en): Tax reference of the company surrendering relief' must equal the return 'Tax reference'.</p>	171
<p>Error code: 9544</p> <p>Location: [CTC]/GroupAndConsortium/EUFTsurrendered/ConsentToSurrender/ConsentDeclaration/CompanyReference</p> <p>Description: The value of the UTR element of [Tax reference of company surrendering EUFT] must equal the value of [Company reference].</p> <p>Transactional error (en): Tax reference of the company surrendering EUFT' must equal the return 'Tax reference'.</p>	179
<p>Error code: 9550</p> <p>Location: [CTD]</p> <p>Description: Either [D1–D16] or [Overseas life assurance business declaration] must be submitted.</p> <p>Transactional error (en): Either 'In year repayments' or 'Overseas life assurance business declaration' must be submitted.</p>	181

Error code: 9551 Location: [CTD]/INYEAREPAYMENTS Description: Liability should be present if [D3] exceeds [D15] Transactional error (en): Box D16 must be completed if Box D3 is greater than Box D15.	182
Error code: 9552 Location: [CTD]/INYEAREPAYMENTS Description: If [D1–D16] is submitted then [AP From Date] must be on or before '2004–04–05'. Transactional error (en): Boxes D1, D2 and D3 can only be completed if the period covered by the return 'From' date is on or before 05/04/2004.	182
Error code: 9553 Location: [CTD]/INYEAREPAYMENTS/Schedule19AB Description: If Schedule19 aB is present the following should be true: [D1] or [D2] Transactional error (en): Box D1 or Box D2 must be completed if 'Repayments under schedule 19AB' is present.	182
Error code: 9554 Location: [CTD]/INYEAREPAYMENTS/Schedule19AB/NotionalRepayments Description: [D13] must be present if [D2] is present. Transactional error (en): Box D13 must be completed if Box D2 is completed.	183
Error code: 9555 Location: [CTD]/INYEAREPAYMENTS/Schedule19AB/NotionalRepayments Description: [D2] can only be submitted if [AP From Date] is on or before '1999–03–31'. Transactional error (en): Box D2 can only be submitted if the return period 'From' date is on or before 31/03/1999.	183
Error code: 9556 Location: [CTD]/INYEAREPAYMENTS/Schedule19AB/TotalRepayments Description: Total repayments is valid if and only if it equals ([D1] plus [D2]) Transactional error (en): Box D3 must equal Box D1 plus Box D2.	183
Error code: 9557 Location: [CTD]/INYEAREPAYMENTS/Gilts Description: If Gilts is present the following should be true: [D4] or [D5] Transactional error (en): Box D4 or Box D5 must be completed if 'Gilts' is present.	183
Error code: 9558 Location: [CTD]/INYEAREPAYMENTS/Gilts/RealGiltsTax Description: [D4] can only be submitted if [AP From Date] is on or before '1999–03–31'. Transactional error (en): Box D4 can only be submitted if the return period 'From' date is on or before 31/03/1999.	183
Error code: 9559 Location: [CTD]/INYEAREPAYMENTS/Gilts/ManufacturedGiltsTax Description: [D5] can only be submitted if [AP From Date] is on or before '1999–03–31'. Transactional error (en): Box D5 can only be submitted if the return period 'From' date is on or before 31/03/1999.	184
Error code: 9560 Location: [CTD]/INYEAREPAYMENTS/Gilts/TotalRepayableGiltsTax Description: Total repayable gilts tax is valid if and only if it equals ([D4] plus [D5]) Transactional error (en): Box D6 must equal Box D4 plus Box D5.	184
Error code: 9561 Location: [CTD]/INYEAREPAYMENTS/PensionBusiness/TotalPensionTax Description: Total pension tax is valid if and only if it equals (The sum of [D6], [D7], and [D8]) Transactional error (en): Box D9 must equal the sum of Boxes D6, D7 and D8.	185
Error code: 9562 Location: [CTD]/INYEAREPAYMENTS/PensionBusiness/TotalPensionTax Description: [D13] must be present if [D9] is present. Transactional error (en): Box D13 must be completed if Box D9 is completed.	185
Error code: 9563 Location: [CTD]/INYEAREPAYMENTS/TotalIncomeTaxSuffered Description: [D13] must be present if [D10] is present. Transactional error (en): Box D13 must be completed if Box D10 is completed.	185
Error code: 9564 Location: [CTD]/INYEAREPAYMENTS/IncomeTaxDeducted Description: [D13] must be present if [D11] is present. Transactional error (en): Box D13 must be completed if Box D11 is completed.	186
Error code: 9565 Location: [CTD]/INYEAREPAYMENTS/CorporationTax Description: [D13] must be present if [D12] is present. Transactional error (en): Box D13 must be completed if Box D12 is completed.	186
Error code: 9566 Location: [CTD]/INYEAREPAYMENTS/RelevantCredits Description: If Relevant credits is present the following should be true: [D13] or [D14] Transactional error (en): Box D13 or Box D14 must be completed if 'Relevant Credits' is present.	186

<p>Error code: 9567</p> <p>Location: [CTD]/INYEAREPAYMENTS/RelevantCredits/AppropriatePlusRelevant</p> <p>Description: If the sum ([D2] + [D10] minus ([D11] + [D12])) is positive, then [D13] must equal the lower of [D9] or that sum, where [D9] is treated as being zero if absent.</p> <p>Transactional error (en): Box D13 must equal the lower of Box D9 or (Box D2 plus Box D10) minus (Box D11 plus Box D12), but cannot be less than 0 (zero).</p>	186
<p>Error code: 9568</p> <p>Location: [CTD]/INYEAREPAYMENTS/RelevantCredits/AppropriatePlusRelevant</p> <p>Description: If the sum ([D2] + [D10] minus ([D11] + [D12])) is not positive, then [D13] must be zero or absent.</p> <p>Transactional error (en): If the sum of (Box D2 plus Box D10) minus the sum of (Box D11 and Box D12) is not positive, then Box D13 must be (0) zero or absent.</p>	186
<p>Error code: 9569</p> <p>Location: [CTD]/INYEAREPAYMENTS/RelevantCredits/TotalFinalPlusCredits</p> <p>Description: Total final plus credits is valid if and only if it equals ([D13] plus [D14])</p> <p>Transactional error (en): Box D15 must equal Box D13 plus Box D14.</p>	187
<p>Error code: 9570</p> <p>Location: [CTD]/INYEAREPAYMENTS/Liability</p> <p>Description: [D16] must equal [D3] minus [D15] if the sum is positive. Otherwise, [D16] must equal zero.</p> <p>Transactional error (en): Box D16 must equal Box D3 minus Box D15 if this sum is positive. Otherwise, Box D16 must equal 0 (zero).</p>	187
<p>Error code: 9600</p> <p>Location: [CTE]/ClaimExemption/Status</p> <p>Description: If Status is present the following should be true: [Claiming exemption all or part tick box] or [All exemptAll exempt tick box] or [Some not only charitable tick box]</p> <p>Transactional error (en): At least one of the 'Claims to exemption' boxes must be 'Yes'.</p> <p>Transactional error (cy): Mae'n rhaid i o leiaf un o'r blychau 'Cais am eithriad' fod yn 'le'.</p>	190
<p>Error code: 9601</p> <p>Location: [CTE]/Repayments</p> <p>Description: [E3] should be present if [E2] exceeds [E1]</p> <p>Transactional error (en): Box E3 must be completed if Box E2 is greater than Box E1.</p> <p>Transactional error (cy): Mae'n rhaid i flwch E3 gael ei gwblhau os yw Blwch E2 yn fwy na Blwch E1.</p>	191
<p>Error code: 9602</p> <p>Location: [CTE]/Repayments</p> <p>Description: [E3c] should be present if [E2b] exceeds [E1a]</p> <p>Transactional error (en): Box E3c must be completed if Box E2b is greater than Box E1a.</p> <p>Transactional error (cy): Mae'n rhaid i flwch E3c gael ei gwblhau os yw Blwch E2b yn fwy na Blwch E1a.</p>	191
<p>Error code: 9603</p> <p>Location: [CTE]/Repayments</p> <p>Description: [E4] should be present if [E1] exceeds [E2]</p> <p>Transactional error (en): Box E4 must be completed if Box E1 is greater than Box E2.</p> <p>Transactional error (cy): Mae'n rhaid i flwch E4 gael ei gwblhau os yw Blwch E1 yn fwy na Blwch E2.</p>	191
<p>Error code: 9604</p> <p>Location: [CTE]/Repayments</p> <p>Description: [E4d] should be present if [E1a] exceeds [E2b]</p> <p>Transactional error (en): Box E4d must be completed if Box E1a is greater than Box E2b.</p> <p>Transactional error (cy): Mae'n rhaid i flwch E4d gael ei gwblhau os yw Blwch E1a yn fwy na Blwch E2b.</p>	191
<p>Error code: 9605</p> <p>Location: [CTE]/Repayments/TotalDue/IncomeTax</p> <p>Description: If Income tax is present the following should be true: [E3,E3c] or [E4,E4d]</p> <p>Transactional error (en): If 'Total repayment or payment due' is completed either 'Further repayments or payment due' or 'Amounts overclaimed for period' must also be completed.</p> <p>Transactional error (cy): Pe cwblheir 'Cyfanswm yr ad-daliad neu'r taliad sy'n ddyledus', rhaid cwblhau naill ai 'Ad-daliadau neu daliadau pellach sy'n ddyledus' neu 'Symiau a or-hawliwyd am y cyfnod' hefyd.</p>	192
<p>Error code: 9606</p> <p>Location: [CTE]/Repayments/FurtherDue/IncomeTax</p> <p>Description: [E3] should not be present if [E2] is less than [E1]</p> <p>Transactional error (en): Box E3 must not be completed if Box E2 is less than Box E1.</p> <p>Transactional error (cy): Ni ddylid cwblhau Blwch E3 os yw Blwch E2 yn llai na Blwch E1.</p>	193
<p>Error code: 9607</p> <p>Location: [CTE]/Repayments/FurtherDue/TransitionalRelief</p> <p>Description: [E3c] should not be present if [E2b] is less than [E1a]</p> <p>Transactional error (en): Box E3c must not be completed if Box E2b is less than Box E1a.</p> <p>Transactional error (cy): Ni ddylid cwblhau Blwch E3c os yw Blwch E2b yn llai na Blwch E1a.</p>	193

<p>Error code: 9608 Location: [CTE]/Repayments/AmountsOverclaimed/IncomeTax Description: [E4] should not be present if [E1] is less than [E2] Transactional error (en): Box E4 must not be completed if Box E1 is less than Box E2. Transactional error (cy): Ni ddylid cwblhau blwch E4 os yw Blwch E1 yn llai na Blwch E2.</p>	194
<p>Error code: 9609 Location: [CTE]/Repayments/AmountsOverclaimed/TransitionalRelief Description: [E4d] should not be present if [E1a] is less than [E2b] Transactional error (en): Box E4d must not be completed if Box E1a is less than Box E2b. Transactional error (cy): Ni ddylid cwblhau blwch E4d os yw Blwch E1a yn llai na Blwch E2b.</p>	194
<p>Error code: 9610 Location: [CTE]/Repayments/E3E3cIncludedAmounts Description: If E3 e3c included amounts is present the following should be true: [E3,E3c] Transactional error (en): E3 E3c Included amounts' can only be 'Yes' if either Box E3 or Box E3c is completed. Transactional error (cy): Gall 'E3 E3c Symiau Cynwysedig' ond fod yn 'le' pe cwlheir naill ai Blwch E3 neu Flwch E3c.</p>	195
<p>Error code: 9611 Location: [CTE]/InformationRequired/Expenditure/TradingCosts Description: If Trading costs is present the following should be true: [E5] exceeds 0 Transactional error (en): Box E14 can only be completed if Box E5 is greater than 0 (zero). Transactional error (cy): Gellir ond cwblhau Blwch E14 os yw Blwch E5 yn fwy na 0 (sero).</p>	198
<p>Error code: 9612 Location: [CTE]/InformationRequired/Expenditure/UKlandBuildings Description: If UKland buildings is present the following should be true: [E7] exceeds 0 Transactional error (en): Box E15 can only be completed if Box E7 is greater than 0 (zero). Transactional error (cy): Gellir ond cwblhau Blwch E15 os yw Blwch E7 yn fwy na 0 (sero).</p>	198
<p>Error code: 9613 Location: [CTE]/InformationRequired/Assets/InvestmentsOrLoans/Qualifying Description: Qualifying should not be present if [E27] Transactional error (en): Box E26 must not be 'Yes' if Box E27 is completed. Transactional error (cy): Ni ddylai Blwch E26 fod yn 'le' pe cwlheir Blwch E27.</p>	203
<p>Error code: 9650 Location: [CTF]/TonnageTax Description: If Tonnage tax is present the following should be true: [Qualifying ships] or [4: Relevant shipping profits] Transactional error (en): Form CT600F can only be present if at least one of 'Computation of tonnage tax profits' or 'Relevant shipping profits' is completed.</p>	205
<p>Error code: 9651 Location: [CTF]/TonnageTax/Information/TonnageGroup/GroupElection Description: If [F1] is 'yes', then [F2] must be present Transactional error (en): If the company was a party to a tonnage tax group election, the name of the tonnage tax group of which the company was a member must be completed.</p>	206
<p>Error code: 9652 Location: [CTF]/TonnageTax/Information/TonnageGroup/GroupElection Description: If [F1] is 'yes', then [F6] must be present Transactional error (en): If the company was a party to a tonnage tax group election, the company must indicate whether the group met the 75% limit on chartered-in tonnage.</p>	206
<p>Error code: 9653 Location: [CTF]/TonnageTax/Information/TonnageGroup/Name Description: If [F1] is 'no', [F2] must not be present. Transactional error (en): The name of tonnage tax group must not be completed if the company was not a party to a tonnage tax group election.</p>	206
<p>Error code: 9654 Location: [CTF]/TonnageTax/Information/TonnageGroup/RepresentativeCompany Description: Representative company should not be present if [F1] equals 'no' Transactional error (en): Name of representative company must not be completed if the company was not a party to a tonnage tax group election.</p>	207
<p>Error code: 9655 Location: [CTF]/TonnageTax/Information/TonnageGroup/RepresentativeCompany Description: If [F1] is 'yes' then exactly one of [Tonnage tax group arrangement] and [F3 – No representative company] must be present. Transactional error (en): If the company was a party to a tonnage tax group election, enter either the 'Name' and 'Tax Reference' of the representative company or indicate that this is 'Not Applicable'.</p>	207
<p>Error code: 9656 Location: [CTF]/TonnageTax/Information/CompanyMetCharteredInLimit Description: [F5] must equal 'na' if [F1] is 'yes'. Transactional error (en): If the company was a party to a tonnage tax group election then it must indicate that the company meeting the 75% limit on chartered-in tonnage is 'Not Applicable'</p>	208

Error code: 9657 Location: [CTF]/TonnageTax/Information/GroupMetCharteredInLimit Description: [F6] must be 'na' if [F3 – Name] is absent or not equal to [Company name]. Transactional error (en): If this company was not the representative company where there was a tonnage tax group arrangement, the group meeting the 75% limit on chartered-in tonnage must be 'Not Applicable'	208
Error code: 9658 Location: [CTF]/TonnageTax/Information/GroupMetCharteredInLimit Description: [F6] must be 'yes' or 'no' if [F3 – Name] equals [Company name]. Transactional error (en): If this company was the representative company, then it must indicate that the group meeting the 75% limit on chartered-in tonnage is 'Yes' or 'No'	208
Error code: 9659 Location: [CTF]/TonnageTax/Information/GroupMetCharteredInLimit Description: If [F1] is 'no', then [F6] must not be present Transactional error (en): The group meeting the 75% limit on chartered-in tonnage must not be completed if the company was not a party to a tonnage tax group election.	208
Error code: 9660 Location: [CTF]/TonnageTax/Information/OffshoreActivities Description: Offshore training allowance should be present if [F7] equals 'yes' Transactional error (en): Offshore training allowance' must be completed if the company is subject to the special rules for offshore activities.	209
Error code: 9663 Location: [CTF]/TonnageTax/QualifyingShips/Total Description: [F10] must equal (the sum of all iterations of [Tonnage tax profits]) rounded down to the nearest whole pound. Transactional error (en): Box F10 must equal the sum of all the 'Tonnage tax profits' amounts rounded down to the nearest whole pound.	212
Error code: 9700 Location: [CTG]/CorporateVenturingScheme Description: If Corporate venturing scheme is present the following should be true: [Investment Relief] or [Losses on Disposals] or [Deferral Relief] Transactional error (en): A CT600G 'Corporate venturing scheme' is present so 'Investment Relief' or 'Relief for losses on disposal of shares' or 'Deferral relief' must be completed.	215
Error code: 9701 Location: [CTG]/CorporateVenturingScheme/InvestmentRelief/ShareDetails/DateOfIssue Description: [Date of issue] should be on or after '2000-04-01' Transactional error (en): Investment relief 'Date of issue (given on form CVS 3)' must be on or after 01/04/2000.	217
Error code: 9702 Location: [CTG]/CorporateVenturingScheme/InvestmentRelief/ShareDetails/DateOfIssue Description: [Date of issue] should be on or before '2010-03-31' Transactional error (en): Investment relief 'Date of issue (given on form CVS 3)' must be on or before 31/03/2010.	217
Error code: 9703 Location: [CTG]/CorporateVenturingScheme/InvestmentRelief/TotalInvestmentReliefClaimed Description: If there is an entry in [G1] then [71] must be present and must equal that value. Transactional error (en): If Box G1 is completed, Box 71 must be completed and equal to Box G1.	218
Error code: 9704 Location: [CTG]/CorporateVenturingScheme/InvestmentRelief/TotalInvestmentReliefClaimed Description: This must equal the total of all iterations of [Investment Relief Claimed]. Transactional error (en): Box G1 must equal the sum of 'Amount of investment relief claimed net of any reduction for value received' amounts.	218
Error code: 9705 Location: [CTG]/CorporateVenturingScheme/LossesOnDisposals/DateOfIssue Description: [Date of issue of sharesDate of issue of shares] should be on or after '2000-04-01' Transactional error (en): Relief for losses on disposals of shares 'Date of issue of shares' must be on or after 01/04/2000.	219
Error code: 9706 Location: [CTG]/CorporateVenturingScheme/LossesOnDisposals/DateOfIssue Description: [Date of issue of sharesDate of issue of shares] should be on or before '2010-03-31' Transactional error (en): Relief for losses on disposals of shares 'Date of issue of shares' must be on or before 31/03/2010.	219
Error code: 9707 Location: [CTG]/CorporateVenturingScheme/LossesOnDisposals/DateOfIssue Description: [Date of issue of sharesDate of issue of shares] should be on or before [Date of Disposal] Transactional error (en): Relief for losses on disposals of shares 'Date of issue of shares' must be on or before Relief for losses on disposals of shares 'Date of disposal of shares'.	219

Error code: 9708 Location: [CTG]/CorporateVenturingScheme/LossesOnDisposals/DateOfDisposal Description: Must not be later than the date of submission. Transactional error (en): Relief for losses on disposals of shares 'Date of disposal of shares' must not be later than the date of submission.	220
Error code: 9709 Location: [CTG]/CorporateVenturingScheme/LossesOnDisposals/FromDate Description: [Accounting period of claim from date] should be on or before [To Date] Transactional error (en): Relief for losses on disposals of shares Accounting period of claim 'From' date must be on or before the Accounting period of claim 'To' date.	220
Error code: 9710 Location: [CTG]/CorporateVenturingScheme/LossesOnDisposals/FromDate Description: [Accounting period of claim from date] must not be more than 12 months earlier than [To Date]. Transactional error (en): Relief for losses on disposals of shares Accounting period of claim 'From' date must not be more than 12 months earlier than Relief for losses on disposals of shares Accounting period of claim 'To' date.	220
Error code: 9711 Location: [CTG]/CorporateVenturingScheme/DeferralRelief/DateDisposal Description: Must not be later than the date of submission. Transactional error (en): Deferral relief 'Date of disposal or of other chargeable event' must not be later than the date of submission.	222
Error code: 9712 Location: [CTG]/CorporateVenturingScheme/DeferralRelief/NewDateIssue Description: Must not be later than the date of submission. Transactional error (en): Deferral relief 'Date of issue of new qualifying shares' must not be later than the date of submission.	222
Error code: 9750 Location: [CTH]/Royalties/DeductionAmount Description: For each iteration, [Deduction amount] must equal [Gross amount of royalty paid] multiplied by [Deduction rate] divided by 100, and rounded to the nearest penny (round down for fractions less than half a penny, and round up for fractions of half a penny or greater). Transactional error (en): All 'Amount of tax deducted from payment' amounts, must equal 'Gross Amount of Royalty paid' multiplied by 'Rate of tax deducted from payment' divided by 100, and rounded to the nearest penny (round down for fractions less than half a penny, and round up for fractions of half a penny or greater).	226
Error code: 9800 Location: [CTI] Description: Tax should be present if [I7] exceeds 0 Transactional error (en): Box 18 must be completed if Box 17 is greater than 0 (zero).	228
Error code: 9801 Location: [CTI] Description: [I9] should be present if [B] equals 'yes' and ([I1] minus [I2]) exceeds 0 Transactional error (en): Box 19 must be completed if CT600I Box B is 'Yes' and Box 11 minus Box 12 is greater than 0 (zero).	228
Error code: 9802 Location: [CTI]/DisallowedFinancingCosts/Total Description: [I4] should equal ([I2] plus [I3]) Transactional error (en): Box 14 must equal Box 12 plus Box 13.	230
Error code: 9803 Location: [CTI]/Profits Description: If [A] is 'yes' then [I5] must equal [I1] plus [I4]. Transactional error (en): If CT600I Box A is 'Yes' Box 15 must equal Box 11 plus Box 14.	231
Error code: 9804 Location: [CTI]/Profits Description: If [B] is 'yes' then [I5] must equal [I4] minus [I1] if the sum is positive, or zero otherwise. Transactional error (en): If CT600I Box B is 'Yes' Box 15 must equal Box 14 minus Box 11 or 0 (zero) if this is a negative amount.	231
Error code: 9805 Location: [CTI]/MinusLosses Description: [I6] should not exceed [I5] Transactional error (en): Box 16 must not be greater than Box 15.	231
Error code: 9807 Location: [CTI]/Tax Description: If [I8] is submitted then [82] must be present and equal to [I8]. Transactional error (en): Box 82 must be completed and equal to Box 18.	232
Error code: 9808 Location: [CTI]/Tax Description: If [AP To Date] is on or before '2005-12-31' then [I8] must equal [I7] * 0.1. Transactional error (en): If the return period 'To' date is on or before 31/12/2008 then Box 18 must equal Box 17 multiplied by 0.1.	232

<p>Error code: 9809 Location: [CTI]/Tax Description: If [AP From Date] is on or after '2006-01-01' and [AP To Date] is on or before '2011-03-23' then [I8] must equal [I7] * 0.2. Transactional error (en): If the return period 'From' date is on or after 01/01/2006 and the return period 'To' date is on or before 23/03/2011 then [I8] must equal [I7] multiplied by 0.2.</p>	232
<p>Error code: 9810 Location: [CTI]/Tax Description: If [AP From Date] is on or before '2005-12-31' and [AP To Date] is on or after '2006-01-01' then calculate as follows: part1 = number of days between [AP From Date] and '2005-12-31' inclusive multiplied by [I7] and divided by number of days between [AP From Date] and [AP To Date] inclusive; part2 = [I7] minus part1; [I8] must equal part1 * 0.1 + part2 * 0.2. To round part1: If the pence figure is equal to or greater than 50p then round part1 up, otherwise round part1 down, to the nearest whole pound. Transactional error (en): If the return period 'From' date is on or before 31/12/2005 and the return period 'To' date is on or after 01/01/2006 then part 1 must equal the number of days between the return period 'From' date and 31/12/2005 inclusive multiplied by Box I7 and divided by the number of days between the return period 'From' date and the return period 'To' date inclusive. Part 2 must equal Box I7 minus part 1 and Box I8 must equal part 1 multiplied by 0.1 plus part 2 multiplied by 0.2.</p>	232
<p>Error code: 9813 Location: [CTI]/RingFenceCorpTaxIncluded Description: If [I10] is submitted then [I61] must be present and equal to [I10]. Transactional error (en): Box 161 must be completed and equal to Box I10.</p>	233
<p>Error code: 9814 Location: [CTI]/TaxUnderS501AICTA1988 Description: If [I11] is submitted then [I66] must be present and equal to [I11]. Transactional error (en): Box 166 must be completed and equal to Box I11.</p>	233
<p>Error code: 9815 Location: [CTI]/FieldAllowance Description: [I12] should not be present if [AP To Date] onOrBefore 2009-04-21 Transactional error (en): Box I12 must not be completed if the period 'To' date is on or before the 21/04/2009</p>	231
<p>Error code: 9816 Location: [CTI]/FieldAllowance Description: [I12] should not exceed ([I5] minus [I6]) Transactional error (en): Box I12 must not be greater than Box I5 minus Box I6</p>	231
<p>Error code: 9817 Location: [CTI]/NetProfits Description: [I7] should equal ([I5] minus ([I6] plus [I12])) Transactional error (en): Box I7 must equal Box I5 minus (the sum of Boxes I6 and I12)</p>	231
<p>Error code: 9818 Location: [CTI]/Tax Description: If [AP From Date] is on or after '2011-03-24' and [AP To Date] is on or before '2014-12-31' then [I8] must equal [I7] * 0.32. Transactional error (en): If the return period 'From' date is on or after 24/03/2011 and the return period 'To' date is on or before 31/12/2014 then Box I8 must equal Box I7 multiplied by 0.32.</p>	232
<p>Error code: 9819 Location: [CTI]/Tax Description: If [AP From Date] is on or before '2011-03-23' and [AP To Date] is on or after '2011-03-24' then calculate as follows: part1 = number of days between [AP From Date] and '2011-03-23' inclusive multiplied by [I7] and divided by number of days between [AP From Date] and [AP To Date] inclusive; part2 = [I7] minus part1; [I8] must equal part1 * 0.2 + part2 * 0.32. To round part1: If the pence figure is equal to or greater than 50p then round part1 up, otherwise round part1 down, to the nearest whole pound. Transactional error (en): If the return period 'From' date is on or before 23/03/2011 and the return period 'To' date is on or after 24/03/2011 then part 1 must equal the number of days between the return period 'From' date and 23/03/2011 inclusive multiplied by Box I7 and divided by the number of days between the return period 'From' date and the return period 'To' date inclusive. Part 2 must equal Box I7 minus part 1 and Box I8 must equal part 1 multiplied by 0.2 plus part 2 multiplied by 0.32.</p>	232
<p>Error code: 9820 Location: [CTI]/Tax Description: If [AP From Date] is on or after '2015-01-01' then [I8] must equal [I7] * 0.2 Transactional error (en): If the return period 'From' date is on or after 01/01/2015 then Box I8 must equal Box I7 multiplied by 0.2</p>	232

<p>Error code: 9821 Location: [CTI]/Tax Description: If [AP From Date] is on or before '2014-12-31' and [AP To Date] is on or after '2015-01-01' then calculate as follows: part1 = number of days between [AP From Date] and '2014-12-31' inclusive multiplied by [I7] and divided by number of days between [AP From Date] and [AP To Date] inclusive; part2 = [I7] minus part1; [I8] must equal part1 * 0.32 + part2 * 0.2. To round part1: If the pence figure is equal to or greater than 50p then round part1 up, otherwise round part1 down, to the nearest whole pound. Transactional error (en): If the return period 'From' date is on or before 31/12/2014 and the return period 'To' date is on or after 01/01/2015 then part 1 must equal the number of days between the return period 'From' date and 31/12/2014 inclusive multiplied by Box I7 and divided by the number of days between the return period 'From' date and the return period 'To' date inclusive. Part 2 must equal Box I7 minus part 1 and Box I8 must equal part 1 multiplied by 0.32 plus part 2 multiplied by 0.2.</p>	232
<p>Error code: 9850 Location: [CTI]/AvoidanceSchemes/AccountingPeriod Description: Accounting period is valid if and only if it is onOrAfter '2004-03-18' Transactional error (en): The last day of the 'Accounting period in which the expected advantage arises' must be on or after 18/03/2004. Transactional error (cy): Mae'n rhaid i ddyddiad olaf y 'Cyfnod cyfrifyddu pan gwyd y mantais disgwylledig' fod ar neu ar ol 18/03/2004.</p>	234
<p>Error code: 9900 Location: [XBRLsubmissionDetails]/Instance Description: If multiple repetitions of EncodedInlineXBRLDocument are submitted, exactly one should have an EntryPoint attribute. Transactional error (en): You have tried to submit multi page accounts or computations but have not identified the main or primary page with an Entry Point attribute.</p>	124
<p>Error code: 9901 Location: [XBRLsubmissionDetails]/Instance Description: If multiple repetitions of InlineXBRLDocument are submitted, exactly one should have an EntryPoint attribute. Transactional error (en): You have tried to submit multi page accounts or computations but have not identified the main or primary page with an Entry Point attribute.</p>	124
<p>Error code: 9902 Location: [XBRLsubmissionDetails]/Extension Description: [Extension taxonomy] should not be present if [Raw XBRL document content] Transactional error (en): An extension taxonomy must not be provided if raw XBRL is submitted. Please contact your software supplier.</p>	127
<p>Error code: 9952 Location: [ArisingAndMaximum]/SurrenderMaximum Description: If there is an entry in the second box of the arising and maximum pair, there must be an entry greater than zero in the first box of the pair. Transactional error (en): The 'Maximum available for surrender as group relief' is completed so the amount 'Arising' must be greater than zero.</p>	133
<p>Error code: 9953 Location: [ArisingAndMaximum]/SurrenderMaximum Description: If there is an entry in the second box of the pair, it must not be greater than the entry in the first box of the pair. Transactional error (en): The 'Maximum available for surrender as group relief' must not be greater than the amount 'Arising'.</p>	133
<p>Error code: 9954 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupRelief Description: If [Return type] is 'new' and there is an entry greater than zero in [36] then [C1] must be submitted. Transactional error (en): If return type is 'New' and there is an entry greater than zero in Box 36 then C1 must be completed. Transactional error (cy): Os ydy math y ffurflen dreth yn 'Newydd' ac mae cofnod sy'n fwy na sero ym Mluch 36 yna rhaid cwblhau C1</p>	56
<p>Error code: 9955 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupRelief Description: If [Return type] is 'new' and [36] is greater than zero then one or both of [Simplified arrangement in force] or [Copy of notices of consent attached] must be present. Transactional error (en): If return type is 'New' and there is an entry greater than zero in Box 36 then 'Simplified Arrangement in Force' or 'Copy Of Notices of Consent Attached' must be present [Copy of notices of consent attached] must be present. Transactional error (cy): Os ydy math y ffurflen dreth yn 'Newydd' ac mae cofnod sy'n fwy na sero ym Mluch 36 yna rhaid bod 'Trefniant syml mewn grym' neu 'Copi o'r Hysbysiadau Cydsynio ynghlwm' [Copy of notices of consent attached] yn bresennol</p>	56

<p>Error code: 9956 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/RingFenceProfitsIncluded Description: If [169] is present the following should be true: ([CT600I attached] equals yes) or ([Return type] equals amended) Transactional error (en): If Box 169 is completed then 'CT600I (Supplementary charge in respect of ring fence trade)' must be 'Yes' or return type must be 'Amended'. Transactional error (cy): If Box 169 is completed then 'CT600I (Supplementary charge in respect of ring fence trade)' must be 'Yes' or return type must be 'Amended'.</p>	57
<p>Error code: 9961 Location: [CTC]/GroupAndConsortium/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/NoticeOfConsentCompleted Description: [Notice of consent completed] should not be present if [Copy of notices of consent attached] Transactional error (en): Notice of consent completed' must not be 'Yes' if 'Copy of notices of consent attached' is 'Yes'</p>	169
<p>Error code: 9962 Location: [CTC]/GroupAndConsortium/EUFTclaimed Description: If [Return type] is 'new' and [3: Claims to EUFT] is submitted then there must be a PDF attachment of type 'other' in this submission. Transactional error (en): If return type is 'New' and 'EUFT claimed' is present then a PDF attachment of type 'Other' must be present.</p>	172
<p>Error code: 9965 Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Computations Description: If [No computations reason] is absent, then there must be a Computations element as a child of [XBRL Submission], or at least one instance of [Attachment] with type = 'computations'. Transactional error (en): You must provide a Tax Computation with the Return if there is no valid reason not to supply it Transactional error (cy): Mae'n rhaid i chi gyflwyno Cyfrifiant Treth gyda'r Ffurflen Dreth os nad oes rheswm dilys dros beidio â'i chyflwyno</p>	35
<p>Error code: 9966 Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Computations Description: If [No computations reason] is absent, then there must not be both a Computations element as a child of [XBRL Submission] and any instances of [Attachment] with type = 'computations'. Transactional error (en): You cannot provide both an Inline XBRL and PDF Tax Computation with the return Transactional error (cy): Ni allwch gyflwyno Inline XBRL a Chyfrifiant Treth PDF gyda'r furflen dreth</p>	35
<p>Error code: 9970 Location: [XBRLsubmissionDetails]/Instance/EncodedInlineXBRLDocument Description: If multiple repetitions of [Base 64 encoded XBRL document] are submitted, each must have a Filename attribute. Transactional error (en): You have tried to submit multi page accounts or computations but have not provided file name attributes for each of the pages Transactional error (cy): You have tried to submit multi page accounts or computations but have not provided file name attributes for each of the pages</p>	125
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<p>Error code: 9972 Location: [CTC]/GroupAndConsortium/ClaimToGroupRelief/ClaimAuthorisation/AuthorisationOptions/SimplifiedArrangementInForce Description: If [Simplified arrangement in force] is present the following should be true: [36] exceeds 0 Transactional error (en): If 'Simplified arrangement in force' is present then C1 must be greater than 0 (zero)</p>	162
<p>Error code: 9973 Location: [CTC]/GroupAndConsortium/ClaimToGroupRelief/ClaimAuthorisation/AuthorisationOptions/CopyOfNoticesOfConsentAttached Description: If [Copy of notices of consent attached] is present the following should be true: [36] exceeds 0 Transactional error (en): If 'Copy of notices of consent' is present then C1 must be greater than 0 (zero)</p>	163

<p>Error code: 9974</p> <p>Location: [CTC]/GroupAndConsortium/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/SimplifiedArrangementInForce</p> <p>Description: If [Simplified arrangement in force] is present the following should be true: [C2] exceeds 0</p> <p>Transactional error (en): If 'Simplified arrangement in force' is present then C1 must be greater than 0 (zero)</p>	169
<p>Error code: 9975</p> <p>Location: [CTC]/GroupAndConsortium/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/NoticeOfConsentCompleted</p> <p>Description: If [Notice of consent completed] is present the following should be true: [C2] exceeds 0</p> <p>Transactional error (en): If 'Notice of consent' is 'Yes' then C2 must be greater than 0 (zero)</p>	169
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