

# HMRC

# Internet Filing

## Corporation Tax Return (2014)

Version: 1.9

XML Schema documentation for:

CT (v1.9)

GovTalk-Envelope (v2.0-HMRC)

Generated: 18 September 2017 (by r485913)

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# How to read this document

## Navigation

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

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

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

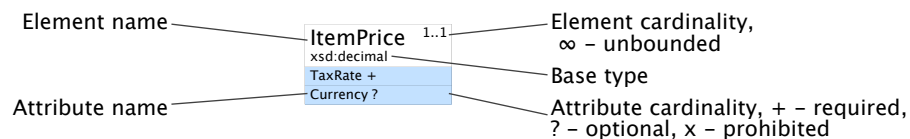
## Schemas

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

## Structures

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

## Diagrams



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

## Rules

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

## Patterns

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

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

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

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

# XML Definitions

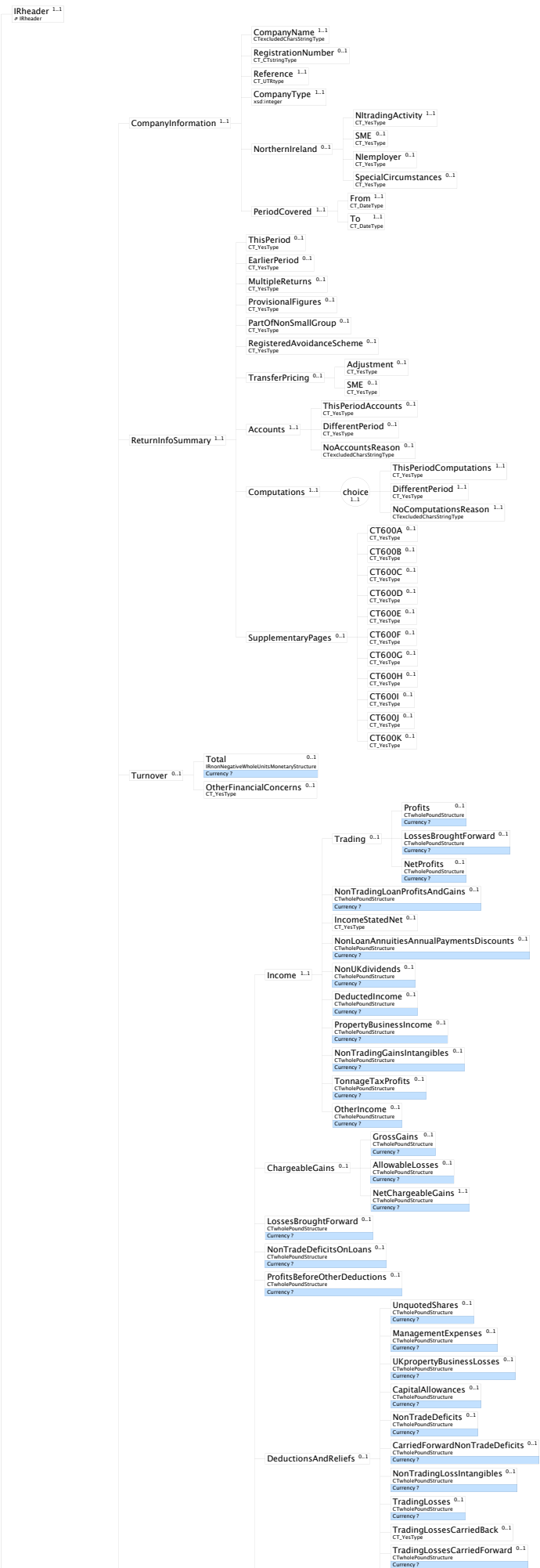
## schema: CT

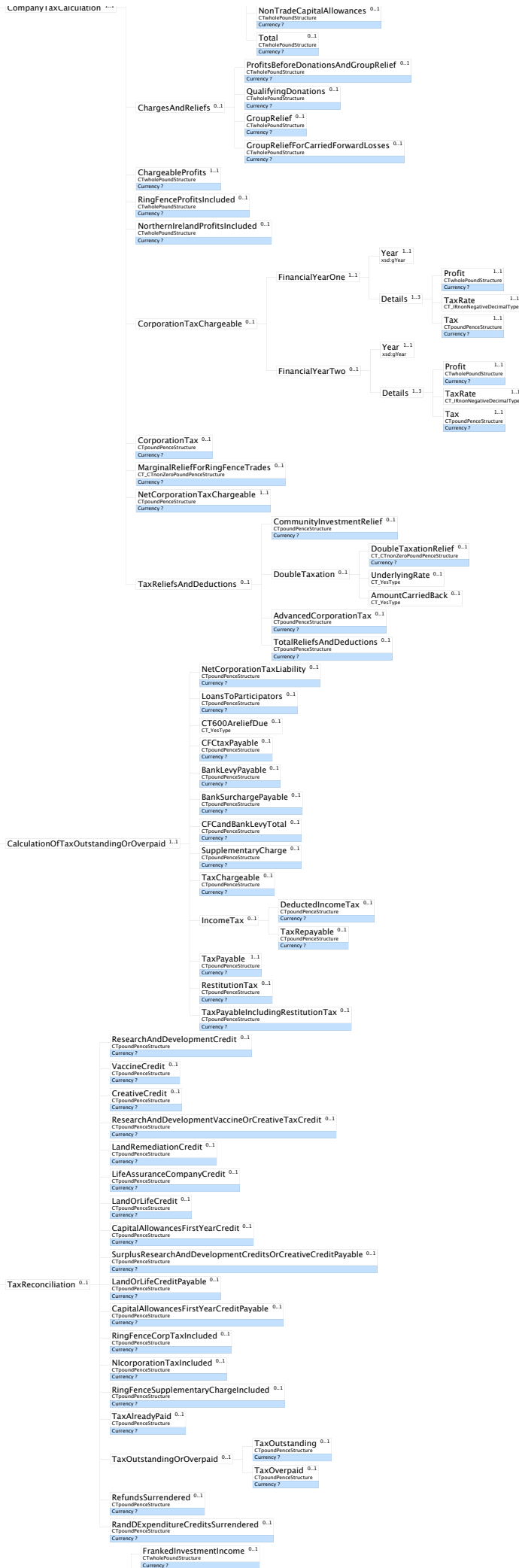
URI	<a href="http://www.govtalk.gov.uk/taxation/CT/5">http://www.govtalk.gov.uk/taxation/CT/5</a>
Schema location	CT-2014-v1-9.xsd
documentation	HMRC FBI Corporation Tax Return
gtKeywords	taxation, Corporation, FBI, File By Internet, HMRC, CT600, CT600A, CT600B, CT600C, CT600D, CT600E, CT600F, CT600G, CT600H, CT600I, CT600J, CT600K
version	1.9
Audience	e-service developers
Contributor	CoreFiling Ltd
Creator	HMRC
Date.Created	2014-07-15
Format.MediaType	text/xml
Format.Syntax	<a href="http://www.w3c.org/2001/XMLSchema">http://www.w3c.org/2001/XMLSchema</a>
Format.Description	XML Schema, W3C Recommendation 2001
Identifier	{ <a href="http://www.govtalk.gov.uk/taxation/CT/5">http://www.govtalk.gov.uk/taxation/CT/5</a> }CT
Language	[ISO 639-2/B] ENG
Publisher	HMRC
Rights.Copyright	(C) Crown Copyright 2001-2017
Subject.Category	Economics and Finance – Tax
Subject.Project	On-line Tax Return filing
Title	IR Corporation Tax Submission
Type	architectural
Date.Modified	2017-09-18

### schema contents:

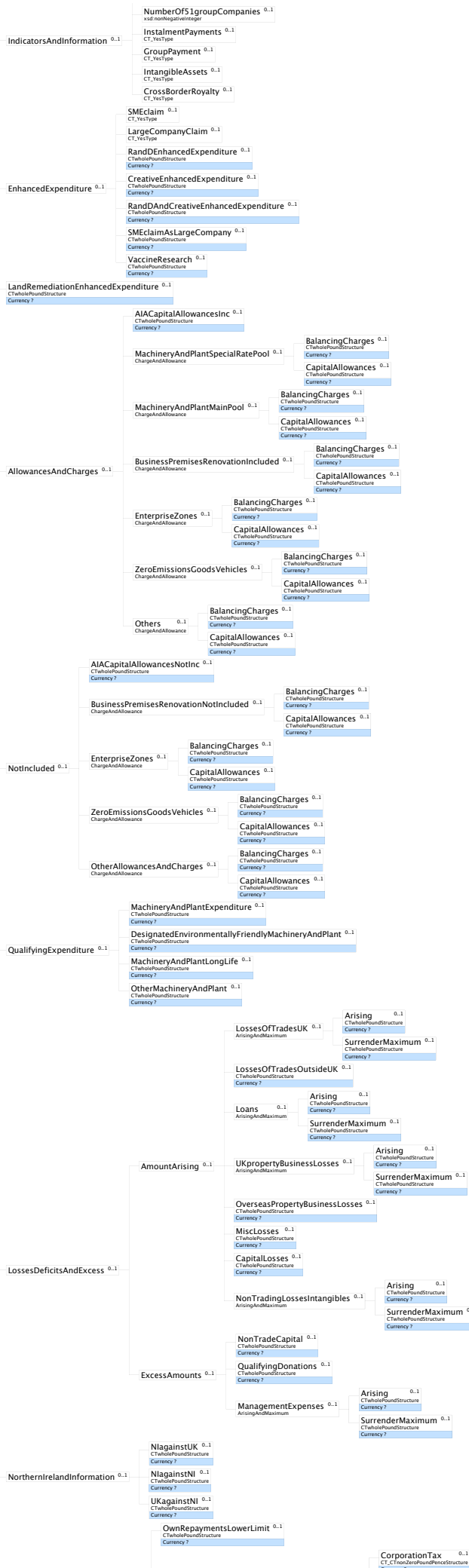
element	<a href="#">IRenvelope</a>
element	<a href="#">IRheader</a>
element	<a href="#">Contains</a>
type	<a href="#">AttachmentStructure</a>
type	<a href="#">CompanyReference</a>
type	<a href="#">PeriodType</a>
type	<a href="#">IRnonNegativeWholeUnitsMonetaryStructure</a>
type	<a href="#">CTwholePoundStructure</a>
type	<a href="#">CTpoundPenceStructure</a>
type	<a href="#">CTaddressStructure</a>
type	<a href="#">XBRLsubmissionDetails</a>
type	<a href="#">XBRLsubmission</a>
type	<a href="#">ChargeAndAllowance</a>
type	<a href="#">ArisingAndMaximum</a>
type	<a href="#">CTexcludedCharsStringType</a>
type	<a href="#">CTfilenameType</a>
type	<a href="#">CTYesNoNAType</a>
type	<a href="#">CTtenDigitInt</a>
type	<a href="#">CTalphaNumericStringType</a>
type	<a href="#">CTA</a>
type	<a href="#">CTB</a>
type	<a href="#">CTC</a>
type	<a href="#">CTD</a>

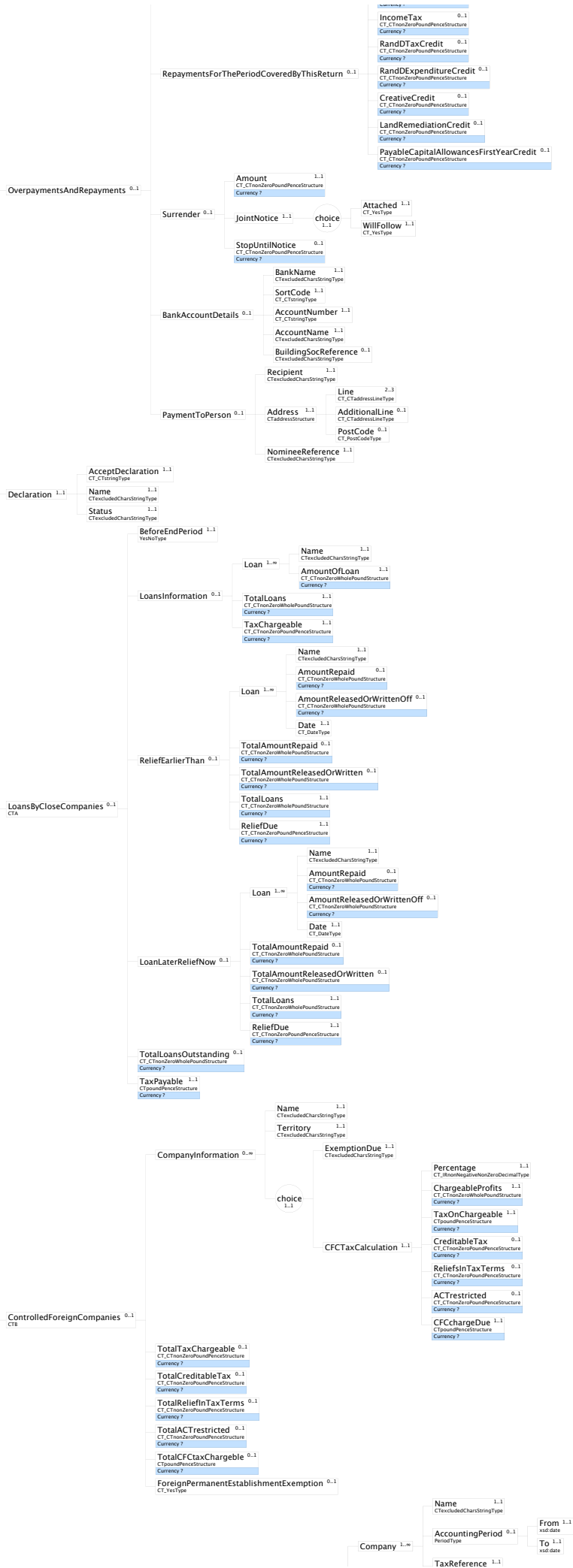
type	CTE
type	CTF
type	CTG
type	CTH
type	CTI
type	CTJ
type	CTK
type	YesNoType
type	CTnominalShareValueStructure



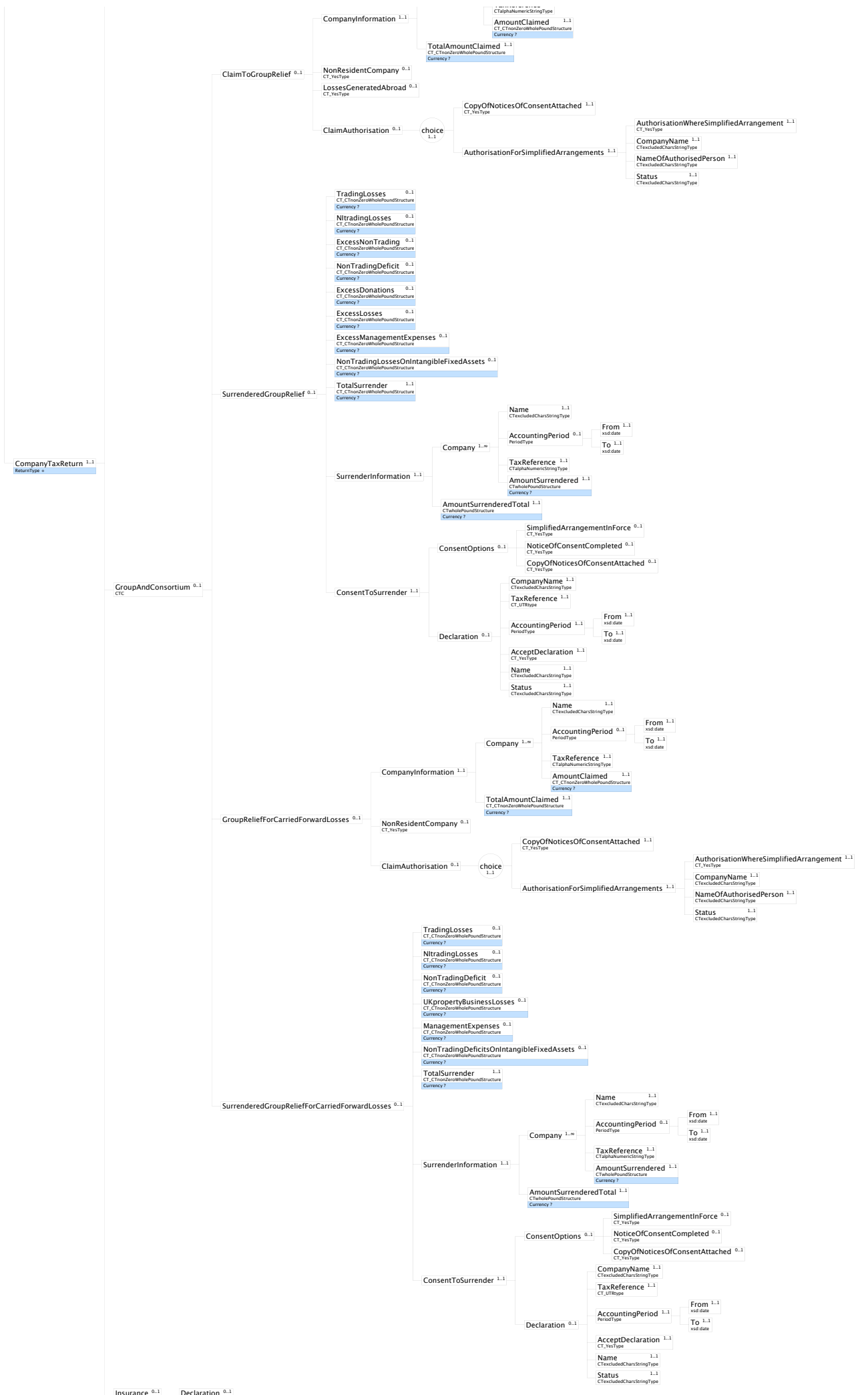


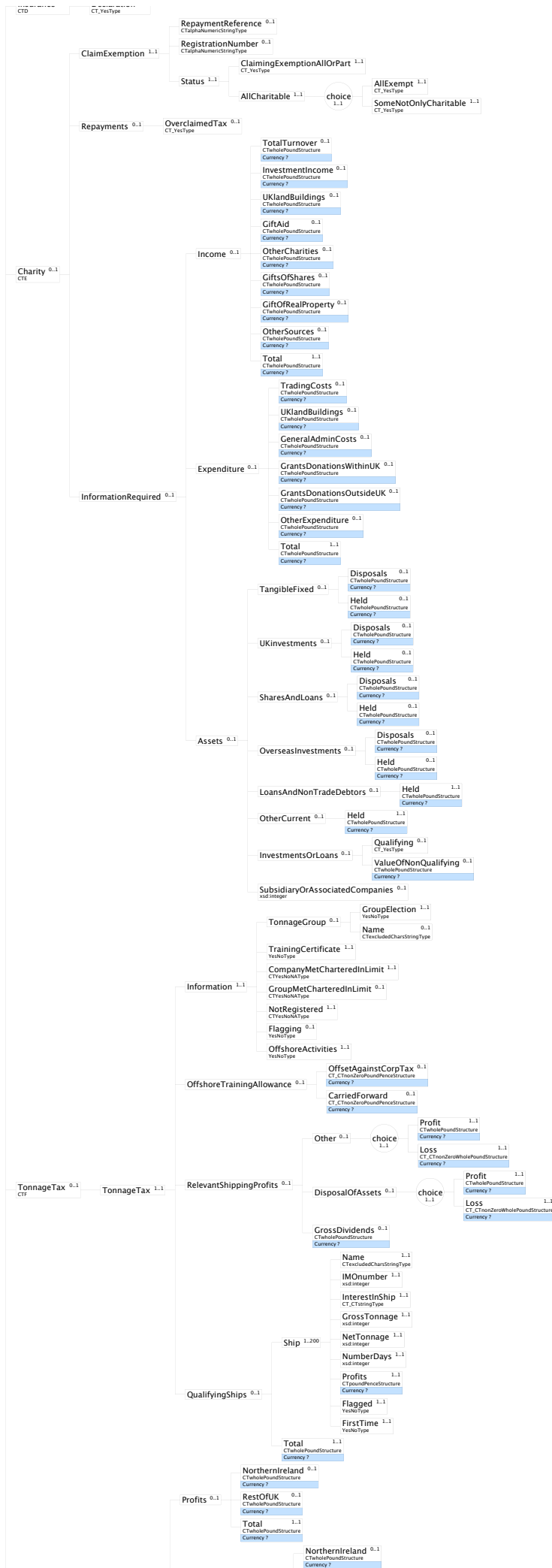
IRenvelope



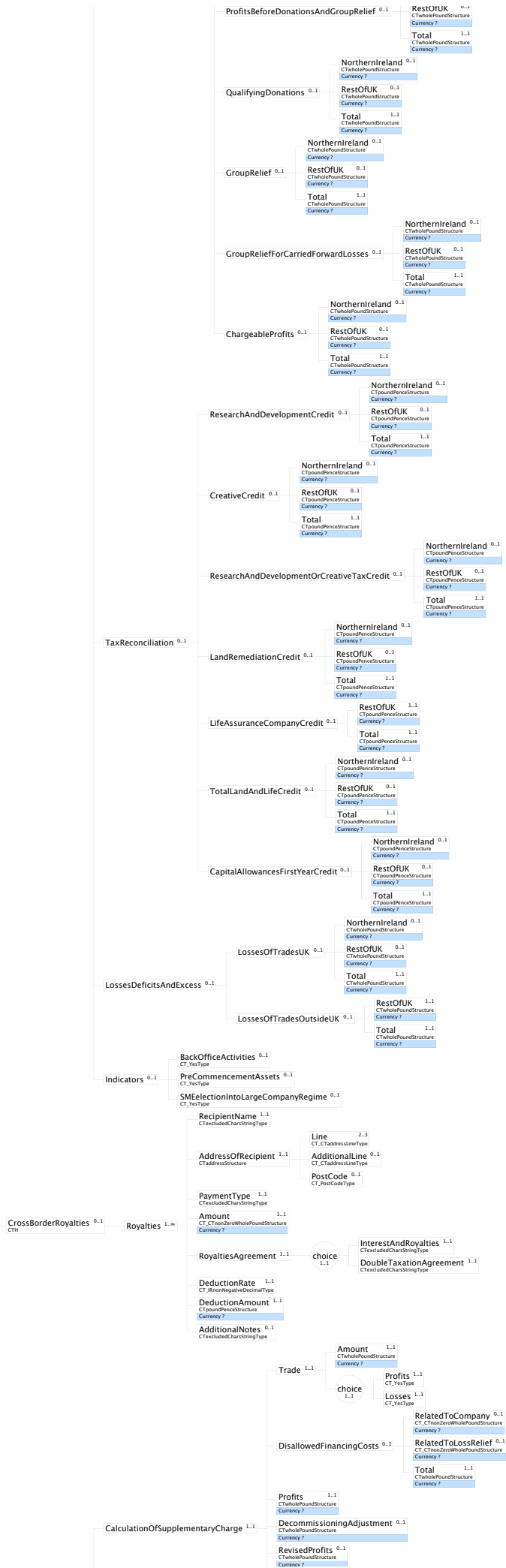








Trading	LossesBroughtForward	0.1	RestOfUK	0.1
			CTwholePoundStructure	
			Currency ?	
	LossesBroughtForwardUsed	0.1	RestOfUK	1.1
			CTwholePoundStructure	
			Currency ?	
	NetProfits	0.1	RestOfUK	1.1
			CTwholePoundStructure	
			Currency ?	
TotalProfits	NonTradeProfitsAndGains	0.1	RestOfUK	1.1
			CTwholePoundStructure	
			Currency ?	
	TotalProfitsAndGains	1.1	RestOfUK	1.1
			CTwholePoundStructure	
			Currency ?	
ProfitsBeforeDeductions	LossesBroughtForward	0.1	RestOfUK	1.1
			CTwholePoundStructure	
			Currency ?	
	DeficitsBroughtForward	0.1	RestOfUK	1.1
			CTwholePoundStructure	
			Currency ?	
	ProfitsBeforeOtherDeductionsAndReliefs	1.1	RestOfUK	1.1
			CTwholePoundStructure	
			Currency ?	
LossesUnquotedShares	LossesUnquotedShares	0.1	RestOfUK	0.1
			CTwholePoundStructure	
			Currency ?	
	ManagementExpenses	0.1	RestOfUK	0.1
			CTwholePoundStructure	
			Currency ?	
	UKpropertyBusinessLosses	0.1	RestOfUK	0.1
			CTwholePoundStructure	
			Currency ?	
CapitalAllowancesManagement	CapitalAllowancesManagement	0.1	RestOfUK	0.1
			CTwholePoundStructure	
			Currency ?	
	NonTradeDeficits	0.1	RestOfUK	0.1
			CTwholePoundStructure	
			Currency ?	
	CarriedForwardNonTradeDeficits	0.1	RestOfUK	0.1
			CTwholePoundStructure	
			Currency ?	
NonTradingLossIntangibles	NonTradingLossIntangibles	0.1	RestOfUK	0.1
			CTwholePoundStructure	
			Currency ?	
	TradingLosses	0.1	RestOfUK	0.1
			CTwholePoundStructure	
			Currency ?	
	TradingLossesUsed	0.1	RestOfUK	1.1
			CTwholePoundStructure	
			Currency ?	
DeductionsAndReliefs	TradingLossesCarriedBack	0.1	RestOfUK	1.1
			CTwholePoundStructure	
			Currency ?	
	TradingLossesCarriedForward	0.1	RestOfUK	1.1
			CTwholePoundStructure	
			Currency ?	
	TradingLossesCarriedForwardUsed	0.1	RestOfUK	1.1
			CTwholePoundStructure	
			Currency ?	
NonTradeCapitalAllowances	NonTradeCapitalAllowances	0.1	RestOfUK	1.1
			CTwholePoundStructure	
			Currency ?	
	TotalOfDeductionsAndReliefs	0.1	RestOfUK	1.1
			CTwholePoundStructure	
			Currency ?	
NorthernIreland	NorthernIreland	0.1	RestOfUK	1.1
			CTwholePoundStructure	
			Currency ?	
	NorthernIreland	0.1	RestOfUK	1.1
			CTwholePoundStructure	
			Currency ?	
	NorthernIreland	0.1	RestOfUK	1.1
			CTwholePoundStructure	
			Currency ?	
	NorthernIreland	0.1	RestOfUK	1.1
			CTwholePoundStructure	
			Currency ?	

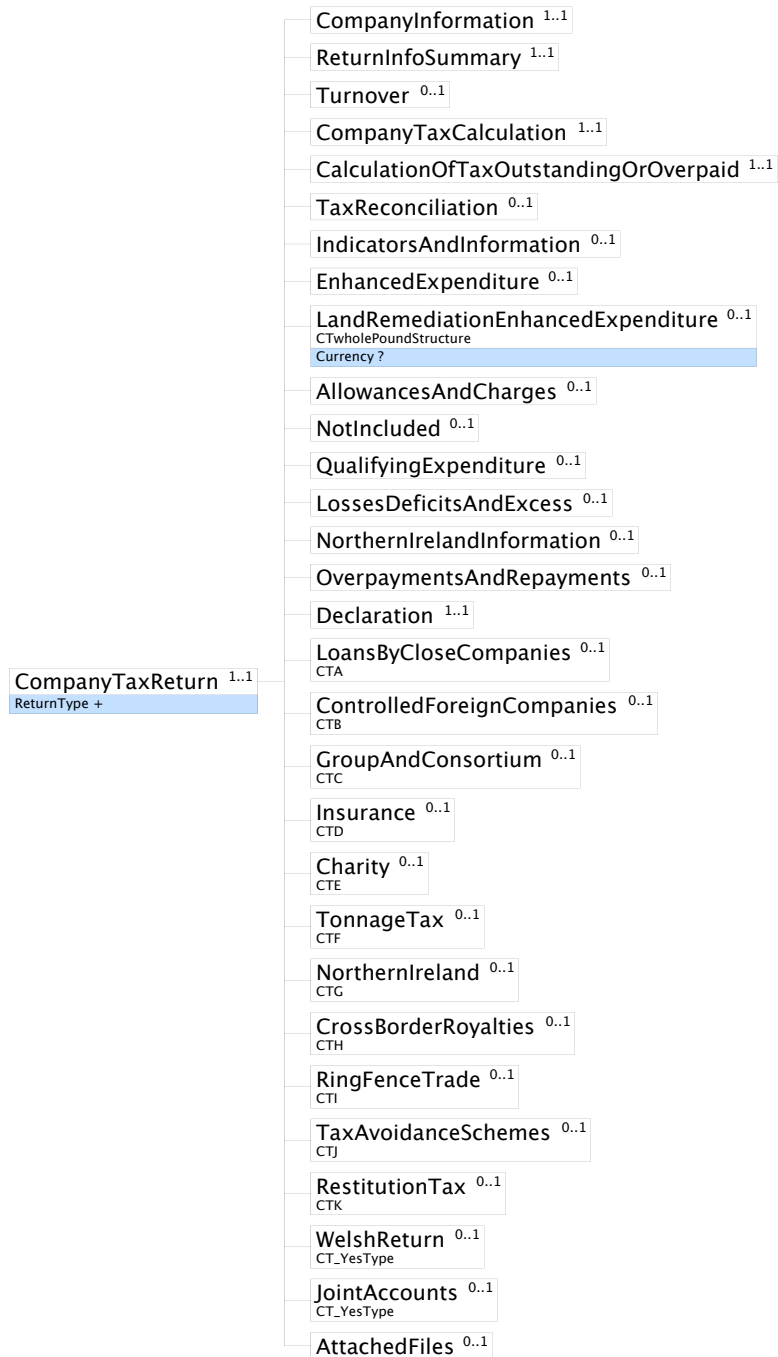




ref	IRheader
path	/IRenvelope/IRheader
cardinality	1..1
description	Standard header for IR forms
id	[N001]

element: **CompanyTaxReturn**

**XML**



path	/IRenvelope/CompanyTaxReturn
cardinality	1..1
description	Company tax return
id	[N002]

**validation rule:**

error code: 9319	description: [475] should be present if [440] exceeds 0
transactional message (en)	Box 475 must be completed if Box 440 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch 475 os yw Blwch 440 yn fwy na 0 (sero)

attribute: **ReturnType**

XML

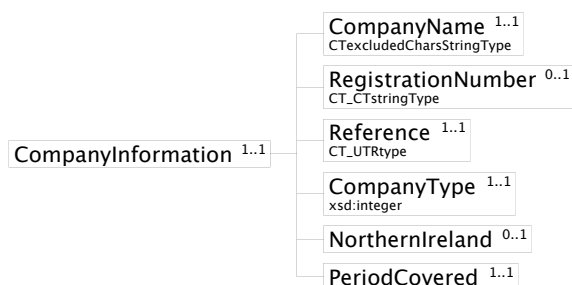
base	<a href="#">CT_CTstringType</a>
path	/IRenvelope/CompanyTaxReturn/@ReturnType
cardinality	1..1
description	What type of return is this?
example	amended
id	[N003]

## enumerated values:

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

element: **CompanyInformation**

XML



path	/IRenvelope/CompanyTaxReturn/CompanyInformation
cardinality	1..1
description	Company information
id	[N004]

element: **CompanyName**

XML

CompanyName 1..1  
CTExcludedCharsStringType

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

element: **RegistrationNumber**

XML

RegistrationNumber 0..1  
CT\_CTstringType

base	<a href="#">CT_CTstringType</a>
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	[2]

## element: Reference

XML

Reference 1..1  
CT\_UTRtype

base	CT_UTRtype
path	/IRenvelope/CompanyTaxReturn/CompanyInformation/Reference
cardinality	1..1
description	Unique taxpayer reference
id	[3]

### 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 [3].
transactional message (en)	There must be a Key element in the IRheader whose Type attribute is UTR and matches the tax reference in Box 3
transactional message (cy)	Mae'n rhaid bod yna elfen Allweddol yn yr IRheader sydd â'i briodoledd Teip yn UTR ac sy'n cyd-fynd â'r cyfeirnod treth ym Mlwrch 3

## element: CompanyType

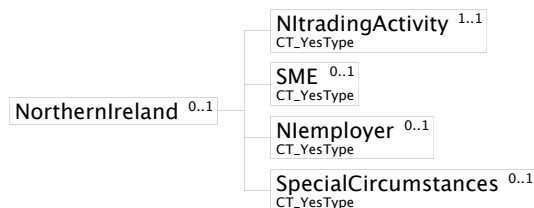
XML

CompanyType 1..1  
xsd:integer

base	xsd:integer
path	/IRenvelope/CompanyTaxReturn/CompanyInformation/CompanyType
cardinality	1..1
description	Type of company
example	1
minInclusive	0
maxInclusive	10
id	[4]

## element: NorthernIreland

XML



path	/IRenvelope/CompanyTaxReturn/CompanyInformation/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[N009]

### validation rule:

error code: 9102	description: If [N009] is present then [35] must be on or after '2050-04-01'
transactional message (en)	Boxes 5, 6, 7 and 8 can only be completed if the To date in Box 35 is on or after 01 April 2050
error code: 9014	description: [125] should be present if [5] is present but all of [6], [7] and [8] are absent
transactional message (en)	Box 125 must be completed if Box 5 is completed and Boxes 6, 7 and 8 are not completed



## element: NItradingActivity

XML

NItradingActivity 1..1  
CT\_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/CompanyInformation/NorthernIreland/NItradingActivity
cardinality	1..1
description	NI trading activity
id	[5]

## element: SME

XML

SME 0..1  
CT\_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/CompanyInformation/NorthernIreland/SME
cardinality	0..1
description	SME
id	[6]

## element: NIemployer

XML

NIemployer 0..1  
CT\_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/CompanyInformation/NorthernIreland/NIemployer
cardinality	0..1
description	NI employer
id	[7]

### validation rule:

error code: 9107	description: If [7] is present then [6] must be present
transactional message (en)	Box 7 must be completed if Box 6 is completed

## element: SpecialCircumstances

XML

SpecialCircumstances 0..1  
CT\_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/CompanyInformation/NorthernIreland/SpecialCircumstances
cardinality	0..1
description	Special circumstances
id	[8]

### validation rule:

error code: 9108	description: [125] should be present if [8] is present
transactional message (en)	Box 125 must be completed if Box 8 is completed

## element: PeriodCovered

XML

PeriodCovered 1..1

From 1..1  
CT\_DateType

To 1..1  
CT\_DateType

path	/IRenvelope/CompanyTaxReturn/CompanyInformation/PeriodCovered
cardinality	1..1
description	Period covered by this return
id	[N010]

**validation rule:**

error code: 9101	description: [35] should be less than 12 months after [30]
transactional message (en)	The return period covered in Boxes 30 and 35 must not be longer than 12 months
transactional message (cy)	Ni ddylai cyfnod y ffurflen dreth a gwmpasir ym Mlychau 30 a 35 fod yn hirach na 12 mis

**element: From**

**XML**

From 1..1  
CT\_DateType

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	2015-12-01
minInclusive	2015-04-01
id	[30]

**validation rule:**

error code: 9103	description: [30] cannot be later than yesterday
transactional message (en)	The return period From date in Box 30 must not be later than yesterday
transactional message (cy)	Ni ddylai dyddiad I cyfnod y ffurflen dreth ym Mlwch 30 fod yn hwyrach na ddoe

**element: To**

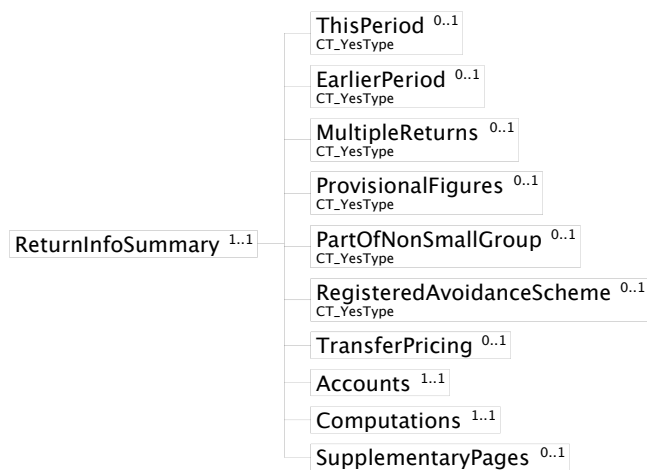
**XML**

To 1..1  
CT\_DateType

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	2015-12-31
id	[35]

**validation rule:**

error code: 9105	description: [35] should be on or after [30]
transactional message (en)	The return period To date in Box 35 must be on or after the return period From date in Box 30
transactional message (cy)	Mae'n rhaid i ddyddiad I cyfnod y ffurflen dreth ym Mlwch 35 fod ar neu ar ôl dyddiad O cyfnod y ffurflen dreth ym Mlwch 30
error code: 9106	description: [35] cannot be later than today unless [4] = 3.
transactional message (en)	The return period To date cannot be later than today unless the type of company is 3 (Company in liquidation which is chargeable at the main rate following the first period after liquidation)
transactional message (cy)	Ni all dyddiad I cyfnod y ffurflen dreth fod yn hwyrach na heddiw heblaw bod y math o gwmni yn 3 (Cwmni mewn datodiad sy'n drethadwy ar y brif gyfradd yn dilyn y cyfnod cyntaf ar ôl datodiad)



path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary
cardinality	1..1
description	Summary of return information
id	[N014]



base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/ThisPeriod
cardinality	0..1
description	A repayment is due for this return period
id	[40]



base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/EarlierPeriod
cardinality	0..1
description	Claim or relief affecting an earlier period
id	[45]



base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/MultipleReturns
cardinality	0..1
description	Making more than one return for this company now
id	[50]

## element: ProvisionalFigures

XML

ProvisionalFigures 0..1  
CT\_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/ProvisionalFigures
cardinality	0..1
description	This return contains estimated figures
id	[55]

## element: PartOfNonSmallGroup

XML

PartOfNonSmallGroup 0..1  
CT\_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/PartOfNonSmallGroup
cardinality	0..1
description	Company part of a group that is not small
id	[60]

## 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	[65]

### validation rule:

error code: 9109	description: [140] must equal 'yes' if [65] equals 'yes' and [N003] does not equal 'amended'.
transactional message (en)	If the return type is New then Box 140 must be completed if Box 65 is completed
transactional message (cy)	Os ydy math y ffurflen dreth yn Newydd yna mae'n rhaid i Flwch 140 cael ei gwblhau os yw Blwch 65 wedi ei gwblhau

## element: TransferPricing

XML

TransferPricing 0..1

Adjustment 0..1  
CT\_YesType

SME 0..1  
CT\_YesType

path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/TransferPricing
cardinality	0..1
description	Transfer pricing
id	[N022]

### validation rule:

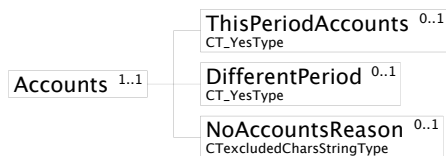
error code: 9110	description: [70] and [75] cannot both be 'yes'
transactional message (en)	Boxes 70 and 75 cannot both be completed
transactional message (cy)	Ni all Blychau 70 a 75 ill dau cael eu cwblhau

Adjustment 0..1  
CT\_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/TransferPricing/Adjustment
cardinality	0..1
description	Compensating adjustment claimed
id	[70]

SME 0..1  
CT\_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/TransferPricing/SME
cardinality	0..1
description	Company qualifies for SME exemption
id	[75]



path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Accounts
cardinality	1..1
description	Accounts
id	[N025]

## validation rule:

error code: 9112	description: If [90A] is absent or not "PDF accounts attached with explanation", then there must be no instance of [N106] 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 cwblhau'r 'Rheswm dim cyfrifon' gyda'r gwerth 'Cyfrifon PDF sydd wedi eu hatodi ynghyd ag esboniad'
error code: 9113	description: If [90A] is absent then the Accounts child of [N107] 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 [90A] is absent or "PDF accounts attached with explanation", then exactly one of [80A] or [85A] 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 accounts'
transactional message (cy)	Os yw'r 'Rheswm dim cyfrifon' yn absennol neu wedi ei gwblhau gyda 'Cyfrifon PDF sydd wedi eu hatodi ynghyd ag esboniad' rhaid i chi gwblhau naill ai 'Cyfrifon y cyfnod hwn' neu 'Cyfrifon cyfnod gwahanol'
error code: 9116	description: If [90A] is present and not "PDF accounts attached with explanation", then neither [80A] nor [85A] 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 accounts'
transactional message (cy)	Os yw "Rheswm dim cyfrifon" yn bresennol ac nid yw wedi ei gwblhau gyda 'Cyfrifon PDF sydd wedi eu hatodi ynghyd ag esboniad' ni ddylech gwblhau naill ai 'Cyfrifon y cyfnod hwn' neu 'Cyfrifon cyfnod gwahanol'

ThisPeriodAccounts 0..1  
CT\_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Accounts/ThisPeriodAccounts
cardinality	0..1
description	I attach accounts for the period to which this return relates
id	[80A]

DifferentPeriod 0..1  
CT\_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Accounts/DifferentPeriod
cardinality	0..1
description	I attach accounts for a different period
id	[85A]

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	[90A]

**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

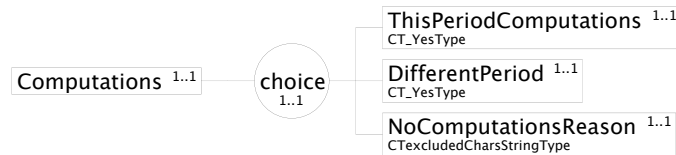
**validation rule:**

error code: 9349	description: If [90A] is present, then there must be no Accounts element as a child of [N107]
transactional message (en)	iXBRL Accounts are attached so 'No accounts reason' must not be completed
transactional message (cy)	Mae Cyfrifon iXBRL wedi eu hatodi felly ni ddylid cwblhau 'Rheswm dim cyfrifon'
error code: 9115	description: If [90A] equals 'Amendment – a/cs already submitted' then [N003] must equal 'amended'.
transactional message (en)	Amendment – accounts already submitted' cannot be used if the return type is New

transactional message (cy)	Diwygiad – ni ellid defnyddio cyfrifon sydd eisoes wedi eu cyflwyno os yw'r math o ffurflen dreth yn Newydd
error code: 9971	description: If [90A] is "PDF accounts attached with explanation", then there must be at least one instance of [N106] with type = 'accounts'.
transactional message (en)	You must provide a set of PDF Accounts if 'No accounts reason' is completed with 'PDF accounts attached with explanation'
transactional message (cy)	Mae'n rhaid i chi gyflwyno set o Gyfrifon PDF os yw'r 'Rheswm dim cyfrifon' wedi ei gwblhau gyda 'Cyfrifon PDF' sydd wedi eu hatodi ynghyd ag esboniad

## element: Computations

XML



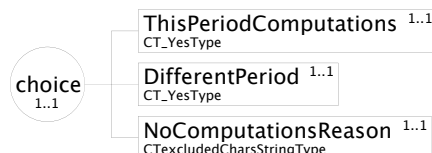
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Computations
cardinality	1..1
description	Computations
id	[N028a]

### validation rule:

error code: 9965	description: If [90B] is absent, then there must be a Computations element as a child of [N107], or at least one instance of [N106] with type = 'computations'.
transactional message (en)	You must provide a Tax Computation with the return unless you provide a valid reason not to supply it
transactional message (cy)	Mae'n rhaid i chi gyflwyno Cyfrifiannau Treth gyda'r ffurflen dreth oni bai eich bod yn rhoi rheswm dilyys dros beidio â'i chyflwyno
error code: 9966	description: If [90B] is absent, then there must not be both a Computations element as a child of [N107] and any instances of [N106] with type = 'computations'.
transactional message (en)	You cannot provide both iXBRL and PDF Tax Computations with the return
transactional message (cy)	Ni allwch roi iXBRL a Chyfrifiannau Treth PDF gyda'r ffurflen dreth

## choice:

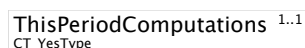
XML



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

## element: ThisPeriodComputations

XML



base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Computations/ThisPeriodComputations
cardinality	1..1
description	I attach computations for the period to which this return relates
id	[80B]

## element: DifferentPeriod

XML



base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Computations/DifferentPeriod
cardinality	1..1
description	I attach computations for a different period
id	[85B]

## element: NoComputationsReason

XML

NoComputationsReason 1..1  
CTexcludedCharsStringType

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	[90B]

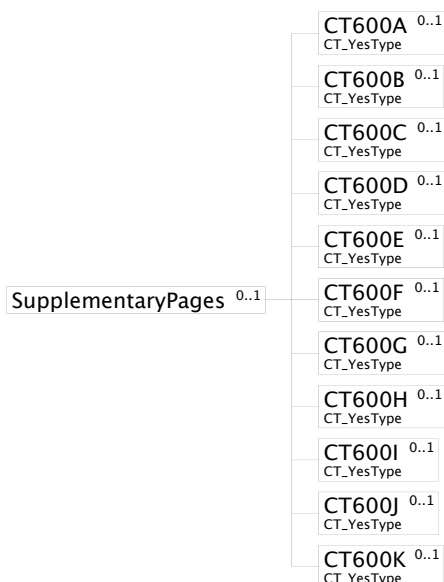
### enumerated values:

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

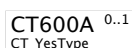
### validation rule:

error code: 9117	description: If [90B] is present, then there must be no instance of [N106] with a type attribute of 'computations'
transactional message (en)	Computations in PDF format are attached so a reason for no Computations must not be completed
transactional message (cy)	Mae Cyfrifiannau wedi eu hatodi mewn fformat PDF felly ni ddylid cwblhau rheswm ar gyfer dim Cyfrifiannau
error code: 9118	description: If [90B] is present, then there must be no Computation element as a child of [N107]
transactional message (en)	Computations in iXBRL format are attached so a reason for no Computations must not be provided
transactional message (cy)	Mae Cyfrifiannau wedi eu hatodi mewn fformat iXBRL felly ni ddylid rhoi rheswm ar gyfer dim Cyfrifiannau
error code: 9119	description: If [90B] equals 'Amendment – comps already submitted' then [N003] must equal 'amended'.
transactional message (en)	Amendments – computations already submitted' cannot be used if the return type is New
transactional message (cy)	Diwygiadau – ni ellid defnyddio cyfrifiannu sydd eisoes wedi eu cyflwyno os yw'r math o ffurflen dreth yn Newydd





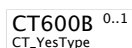
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages
cardinality	0..1
description	Supplementary pages
id	[N029]



base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600A
cardinality	0..1
description	Loans to participators by close companies
id	[95]

**validation rule:**

error code: 9120	description: If [95] equals 'yes' and [N003] equals 'new', then [N095] must be present.
transactional message (en)	Supplementary form CT600A must be present if Box 95 is completed and the return type is New
transactional message (cy)	Mae'n rhaid i'r ffurflen atodol CT600A fod yn bresennol os yw Blwch 95 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd



base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600B
cardinality	0..1
description	Controlled foreign companies
id	[100]

**validation rule:**

error code: 9121	description: If [100] equals 'yes' and [N003] equals 'new', then there must be a [N096] page present.
transactional message (en)	Supplementary form CT600B must be present if Box 100 is completed and the return type is New

transactional message (cy)	Mae'n rhaid i'r ffurflen atodol CT600B fod yn bresennol os yw Blwch 100 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd
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## 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	[105]

### validation rule:

error code: 9123	description: If [105] equals 'yes' and [N003] equals 'new', then there must be a [N097] page present.
transactional message (en)	Supplementary form CT600C must be present if Box 105 is completed and the return type is New
transactional message (cy)	Mae'n rhaid i'r ffurflen atodol CT600C fod yn bresennol os yw Blwch 105 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd

## element: CT600D

XML

CT600D 0..1  
CT\_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600D
cardinality	0..1
description	Insurance
id	[110]

### validation rule:

error code: 9124	description: If [110] equals 'yes' and [N003] equals 'new', then [N098] must be present.
transactional message (en)	Supplementary form CT600D must be present if Box 110 is completed and the return type is New
transactional message (cy)	Mae'n rhaid i'r ffurflen atodol CT600D fod yn bresennol os yw Blwch 110 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd

## element: CT600E

XML

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	[115]

### validation rule:

error code: 9125	description: If [115] equals 'yes' and [N003] equals 'new', then [N099] must be present.
transactional message (en)	Supplementary form CT600E must be present if Box 115 is completed and the return type is New
transactional message (cy)	Mae'n rhaid i'r ffurflen atodol CT600E fod yn bresennol os yw Blwch 115 wedi ei gwblhau ac mae'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	[120]

## validation rule:

error code: 9126	description: If [120] equals 'yes' and [N003] equals 'new', then [N100] must be present.
transactional message (en)	Supplementary form CT600F must be present if Box 120 is completed and the return type is New
transactional message (cy)	Mae'n rhaid i'r ffurflen atodol CT600F fod yn bresennol os yw Blwch 120 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd
error code: 9127	description: [200] should be present if [120] equals 'yes'
transactional message (en)	If Box 120 is completed then Box 200 must be completed.
transactional message (cy)	Os yw Blwch 120 wedi ei gwblhau yna mae'n rhaid i Flwch 200 gael ei gwblhau.

CT600G 0..1  
CT\_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600G
cardinality	0..1
description	Northern Ireland
id	[125]

## validation rule:

error code: 9128	description: [125] should not be present if [8] is absent and ( [6] is present or [7] is present )
transactional message (en)	Box 125 must not be completed if Boxes 6 or 7 are completed and Box 8 is not completed
error code: 9131	description: [125] should not be present if [5] is absent
transactional message (en)	Box 125 must not be completed if Box 5 is not completed
error code: 9133	description: If [125] equals 'yes', [N101] must be present
transactional message (en)	Supplementary form CT600G must be present if Box 125 is completed
error code: 9135	description: [G90] must be present if [125] and [280] are present.
transactional message (en)	Box G90 must be completed if Boxes 125 and 280 are completed

CT600H 0..1  
CT\_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600H
cardinality	0..1
description	Cross-border royalties
id	[130]

## validation rule:

error code: 9129	description: If [130] equals 'yes' and [N003] equals 'new', then [N102] must be present.
transactional message (en)	Supplementary form CT600H must be present if Box 130 is completed and the return type is New

transactional message (cy)	Mae'n rhaid i'r ffurflen atodol CT600H fod yn bresennol os yw Blwch 130 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd
error code: 9130	description: If [130] equals 'yes' then [645] must equal 'yes'.
transactional message (en)	If Box 130 is completed then Box 645 must be completed
transactional message (cy)	Os yw Blwch 130 wedi ei gwblhau yna mae'n rhaid i Flwch 645 gael ei gwblhau

## element: CT600I

XML

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	[135]

### validation rule:

error code: 9132	description: If [135] equals 'yes' and [N003] equals 'new', then [N103] must be present.
transactional message (en)	Supplementary form CT600I must be present if Box 135 is completed and the return type is New
transactional message (cy)	Mae'n rhaid i'r ffurflen atodol CT600I fod yn bresennol os yw Blwch 135 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd

## element: CT600J

XML

CT600J 0..1  
CT\_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600J
cardinality	0..1
description	Disclosure of tax avoidance schemes
id	[140]

### validation rule:

error code: 9134	description: If [140] equals 'yes' then [65] must equal 'yes'
transactional message (en)	If Box 140 is completed then Box 65 must be completed
transactional message (cy)	Os yw Blwch 140 wedi ei gwblhau yna mae'n rhaid i Flwch 65 gael ei gwblhau
error code: 9136	description: If [140] equals 'yes' and [N003] equals 'new', then [N104] must be present.
transactional message (en)	Supplementary form CT600J must be present if Box 140 is completed and the return type is New
transactional message (cy)	Mae'n rhaid i'r ffurflen atodol CT600J fod yn bresennol os yw Blwch 140 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd

## element: CT600K

XML

CT600K 0..1  
CT\_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600K
cardinality	0..1
description	Restitution tax
id	[141]

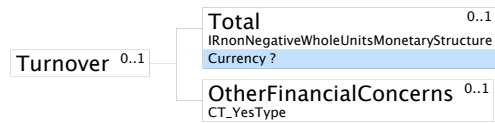
### validation rule:

error code: 9137	description: If [141] = 'yes' and [N003] = 'new', then [N113] should be present.
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transactional message (en)	Supplementary form CT600K must be present if Box 141 is completed and the return type is New
transactional message (cy)	Mae'n rhaid i'r ffurflen atodol CT600K fod yn bresennol os yw Blwch 141 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd

## element: Turnover

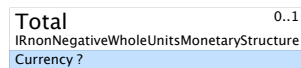
XML



path	/IRenvelope/CompanyTaxReturn/Turnover
cardinality	0..1
description	Turnover of the company
id	[N040]

## element: Total

XML



base	IRnonNegativeWholeUnitsMonetaryStructure
path	/IRenvelope/CompanyTaxReturn/Turnover/Total
cardinality	0..1
description	Total turnover from trade or profession
maxInclusive	9999999999999999.00
id	[145]

## element: OtherFinancialConcerns

XML



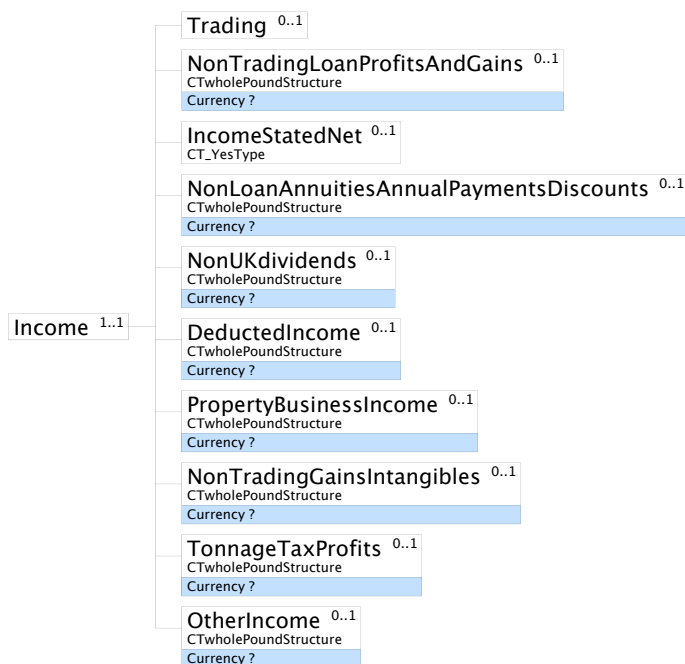
base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/Turnover/OtherFinancialConcerns
cardinality	0..1
description	Banks, building societies, insurance companies and other financial concerns
id	[150]



path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation
cardinality	1..1
description	Company tax calculation
id	[N041]

## validation rule:

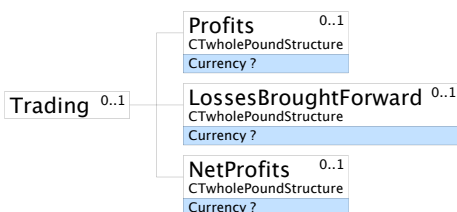
error code: 9140	description: If [F45] is present then [450] must be present and greater than or equal to [F45]
transactional message (en)	If Box F45 is completed then Box 450 must be greater than or equal to that entry
transactional message (cy)	Os yw Blwch F45 wedi ei gwblhau yna mae'n rhaid i Flwch 450 fod yn fwy na neu'n hafal i'r cofnod hwnnw
error code: 9144	description: [330] should be present if [315] exceeds 0
transactional message (en)	Box 330 must be completed if Box 315 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch 330 os yw Blwch 315 yn fwy na 0 (sero)
error code: 9146	description: [430] should be present if [345] or [395] is present.
transactional message (en)	Box 430 must be completed if Box 345 or Box 395 is completed
transactional message (cy)	Mae'n rhaid cwblhau Blwch 430 os yw Blwch 345 neu Flwch 395 wedi eu cwblhau
error code: 9320	description: [300] should be present if [235] exceeds 0
transactional message (en)	Box 300 must be completed if Box 235 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch 300 os yw Blwch 235 yn fwy na 0 (sero)



path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income
cardinality	1..1
description	Income
id	[N042]

## validation rule:

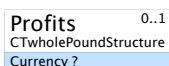
error code: 9327	description: [235] should be present if the sum of [195], [200] and [205] exceeds 0
transactional message (en)	Box 235 must be completed if (the sum of Boxes 195, 200 and 205) is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch 235 os yw (swm Blychau 195, 200 a 205) yn fwy na 0 (sero)



path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/Trading
cardinality	0..1
description	Trading and professional
id	[N043]

## validation rule:

error code: 9148	description: [165] should be present if [155] exceeds 0
transactional message (en)	Box 165 must be completed if Box 155 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch 165 os yw Blwch 155 yn fwy na 0 (sero)



base	CTWholePoundStructure
------	-----------------------

path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/Trading/Profits
cardinality	0..1
description	Trading profits
id	[155]

## element: LossesBroughtForward

XML

LossesBroughtForward 0..1  
CTwholePoundStructure  
Currency ?

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/Trading/LossesBroughtForward
cardinality	0..1
description	Trading losses brought forward set against trading profits
id	[160]

### validation rule:

error code: 9149	description: [160] should not exceed [155]
transactional message (en)	Box 160 must not be greater than Box 155
transactional message (cy)	Ni ddylai Blwch 160 fod yn fwy na Blwch 155
error code: 9150	description: [155] should be greater than 0 if [160] is present
transactional message (en)	If Box 160 is completed then Box 155 must be greater than 0 (zero)
transactional message (cy)	Os yw Blwch 160 wedi ei gwblhau yna mae'n rhaid i Flwch 155 fod yn fwy na 0 (sero).

## element: NetProfits

XML

NetProfits 0..1  
CTwholePoundStructure  
Currency ?

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/Trading/NetProfits
cardinality	0..1
description	Net trading profits
id	[165]

### validation rule:

error code: 9151	description: [165] should equal [155] minus [160]
transactional message (en)	Box 165 must equal Box 155 minus Box 160
transactional message (cy)	Mae'n rhaid i Flwch 165 fod yn hafal i Flwch 155 llai Blwch 160
error code: 9321	description: [235] should be present if [165] exceeds 0
transactional message (en)	Box 235 must be completed if Box 165 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch 235 os yw Blwch 165 yn fwy na 0 (sero)

## element: NonTradingLoanProfitsAndGains

XML

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 from non-trading loan relationships



id	[170]
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**validation rule:**

error code: 9322	description: [235] should be present if [170] exceeds 0
transactional message (en)	Box 235 must be completed if Box 170 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch 235 os yw Blwch 170 yn fwy na 0 (sero)

**element: IncomeStatedNet**

**XML**

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	[172]

**element: NonLoanAnnuitiesAnnualPaymentsDiscounts**

**XML**

NonLoanAnnuitiesAnnualPaymentsDiscounts 0..1  
CTwholePoundStructure  
Currency ?

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/NonLoanAnnuitiesAnnualPaymentsDiscounts
cardinality	0..1
description	Annual payments not otherwise charged to Corporation Tax and from which Income Tax has not been deducted
id	[175]

**validation rule:**

error code: 9323	description: [235] should be present if [175] exceeds 0
transactional message (en)	Box 235 must be completed if Box 175 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch 235 os yw Blwch 175 yn fwy na 0 (sero)

**element: NonUKdividends**

**XML**

NonUKdividends 0..1  
CTwholePoundStructure  
Currency ?

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/NonUKdividends
cardinality	0..1
description	Non-exempt dividends or distributions from non-UK resident companies
id	[180]

**validation rule:**

error code: 9324	description: [235] should be present if [180] exceeds 0
transactional message (en)	Box 235 must be completed if Box 180 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch 235 os yw Blwch 180 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	[185]

**validation rule:**

error code: 9325	description: [235] should be present if [185] exceeds 0
transactional message (en)	Box 235 must be completed if Box 185 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch 235 os yw Blwch 185 yn fwy na 0 (sero)

**element: PropertyBusinessIncome**

**XML**

PropertyBusinessIncome 0..1  
CTwholePoundStructure  
Currency ?

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/PropertyBusinessIncome
cardinality	0..1
description	Income from a property business
id	[190]

**validation rule:**

error code: 9326	description: [235] should be present if [190] exceeds 0
transactional message (en)	Box 235 must be completed if Box 190 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch 235 os yw Blwch 190 yn fwy na 0 (sero)

**element: NonTradingGainsIntangibles**

**XML**

NonTradingGainsIntangibles 0..1  
CTwholePoundStructure  
Currency ?

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/NonTradingGainsIntangibles
cardinality	0..1
description	Non-trading gains on intangible fixed assets
id	[195]

**element: TonnageTaxProfits**

**XML**

TonnageTaxProfits 0..1  
CTwholePoundStructure  
Currency ?

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/TonnageTaxProfits
cardinality	0..1
description	Tonnage tax profits
id	[200]

**validation rule:**

error code: 9154	description: [120] should equal 'yes' or [N003] should equal 'amended' if [200] is present
transactional message (en)	Box 200 can only be completed if Box 120 is completed or the return type is Amended
transactional message (cy)	Gellir ond cwblhau Blwch 200 os yw Blwch 120 wedi ei gwblhau neu mae'r math o ffurflen dreth yn 'Diwygiedig'

error code: 9155	description: [200] must equal [F70] if [F70] is present.
transactional message (en)	If Box F70 is completed then Box 200 must equal Box F70
transactional message (cy)	Os yw Blwch F70 wedi ei gwblhau yna mae'n rhaid i Flwch 200 fod yn hafal i Flwch F70

## element: OtherIncome

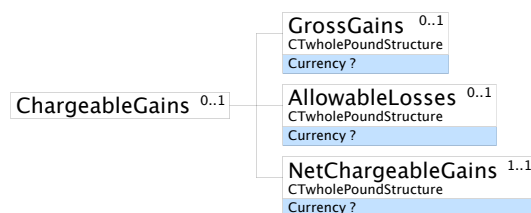
XML

OtherIncome 0..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/OtherIncome
cardinality	0..1
description	Income not falling under any other heading
id	[205]

## element: ChargeableGains

XML



path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableGains
cardinality	0..1
description	Chargeable gains
id	[N045]

## element: GrossGains

XML

GrossGains 0..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableGains/GrossGains
cardinality	0..1
description	Gross chargeable gains
id	[210]

## element: AllowableLosses

XML

AllowableLosses 0..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableGains/AllowableLosses
cardinality	0..1
description	Allowable losses including losses brought forward
id	[215]

### validation rule:

error code: 9157	description: [215] should not exceed [210]
transactional message (en)	Box 215 must not be greater than Box 210

transactional message (cy)	Ni ddylai Blwch 215 fod yn fwy na Blwch 210
error code: 9158	description: [210] should be greater than 0 if [215] is present
transactional message (en)	If Box 215 is completed then Box 210 must be greater than 0 (zero)
transactional message (cy)	Os yw Blwch 215 wedi ei gwblhau yna mae'n rhaid i Flwch 210 fod yn fwy na 0 (sero)

## element: NetChargeableGains

XML

NetChargeableGains 1..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableGains/NetChargeableGains
cardinality	1..1
description	Net chargeable gains
id	[220]

### validation rule:

error code: 9159	description: [220] should equal [210] minus [215]
transactional message (en)	Box 220 must equal Box 210 minus Box 215
transactional message (cy)	Mae'n rhaid i Flwch 220 fod yn hafal i Flwch 210 llai Blwch 215
error code: 9331	description: [235] should be present if [220] exceeds 0
transactional message (en)	Box 235 must be completed if Box 220 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch 235 os yw Blwch 220 yn fwy na 0 (sero)

## element: LossesBroughtForward

XML

LossesBroughtForward 0..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/LossesBroughtForward
cardinality	0..1
description	Losses brought forward against certain investment income
id	[225]

### validation rule:

error code: 9160	description: [225] should not exceed the sum of [170], [175], [180], [185], [190], [195], [200], [205] and [220]
transactional message (en)	Box 225 must not be greater than the sum of Boxes 170, 175, 180, 185, 190, 195, 200, 205 and 220
transactional message (cy)	Ni ddylai Blwch 225 fod yn fwy na swm Blychau 170, 175, 180, 185, 190, 195, 200, 205 a 220

## element: NonTradeDeficitsOnLoans

XML

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 set against non-trading profits
id	[230]

## validation rule:

error code: 9161	description: [230] should not exceed the sum of [170], [175], [180], [185], [190], [195], [200], [205] and [220] minus [225]
transactional message (en)	Box 230 must not be greater than (the sum of Boxes 170, 175, 180, 185, 190, 195, 200, 205 and 220) minus Box 225
transactional message (cy)	Mae'n rhaid i Flwch 230 fod yn hafal i (swm Blychau 170, 175, 180, 185, 190, 195, 200, 205 a 220) llai Blwch 225

## element: ProfitsBeforeOtherDeductions

XML

ProfitsBeforeOtherDeductions 0..1  
CTwholePoundStructure  
Currency ?

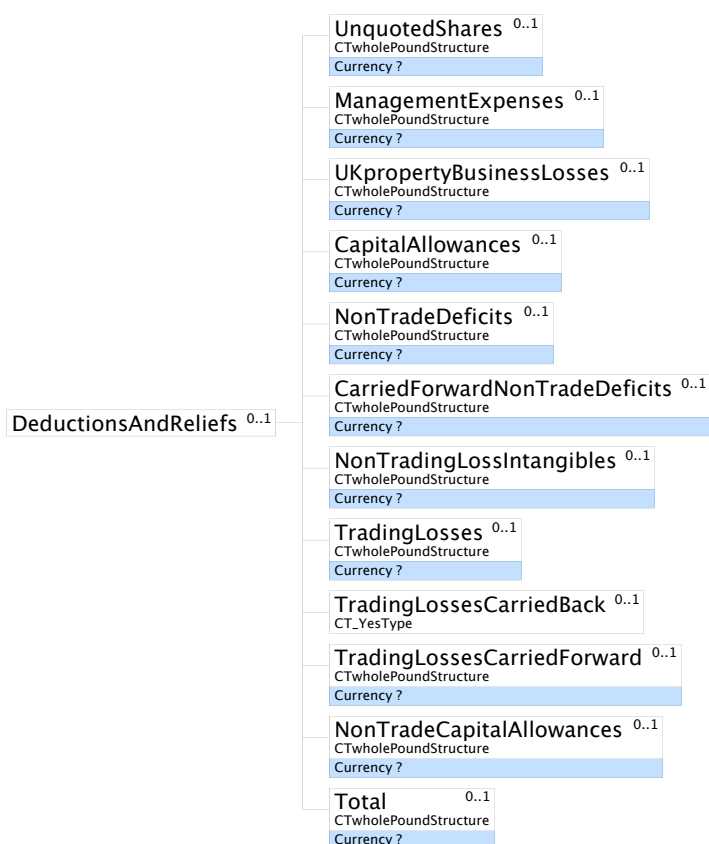
base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ProfitsBeforeOtherDeductions
cardinality	0..1
description	Profits before other deductions and reliefs
id	[235]

## validation rule:

error code: 9332	description: [235] should equal the sum of [165], [170], [175], [180], [185], [190], [195], [200], [205] and [220] minus ( [225] plus [230] )
transactional message (en)	Box 235 must equal (the sum of Boxes 165, 170, 175, 180, 185, 190, 195, 200, 205 and 220 ) minus (the sum of Boxes 225 and 230 )
transactional message (cy)	Mae'n rhaid i Flwch 235 fod yn hafal i (swm Blychau 165, 170, 175, 180, 185, 190, 195, 200 a 220) llai (swm Blychau 225 a 230 )

## element: DeductionsAndReliefs

XML



path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs
cardinality	0..1
description	Deductions and reliefs
id	[N046]

**validation rule:**

error code: 9318	description: [295] should be present if the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290] exceeds 0
transactional message (en)	Box 295 must be completed if the sum of Boxes 240, 245, 250, 255, 260, 263, 265, 275, 285 and 290 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch 295 os yw swm Blychau 240, 245, 250, 255, 260, 263, 265, 275, 285 a 290 yn fwy na 0 (sero)

**element: UnquotedShares****XML**

UnquotedShares 0..1  
CTwholePoundStructure  
Currency ?

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/UnquotedShares
cardinality	0..1
description	Losses on unquoted shares
id	[240]

**validation rule:**

error code: 9166	description: [240] should not exceed [235]
transactional message (en)	Box 240 must not be greater than Box 235
transactional message (cy)	Ni ddylai Blwch 240 fod yn fwy na Blwch 235

**element: ManagementExpenses****XML**

ManagementExpenses 0..1  
CTwholePoundStructure  
Currency ?

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/ManagementExpenses
cardinality	0..1
description	Management expenses
id	[245]

**validation rule:**

error code: 9167	description: [245] should not exceed [235] minus [240]
transactional message (en)	Box 245 must not be greater than Box 235 minus Box 240
transactional message (cy)	Ni ddylai Blwch 245 fod yn fwy na Blwch 235 llai Blwch 240

**element: UKpropertyBusinessLosses****XML**

UKpropertyBusinessLosses 0..1  
CTwholePoundStructure  
Currency ?

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/UKpropertyBusinessLosses
cardinality	0..1
description	UK property business losses for this or previous accounting period
id	[250]

**validation rule:**

error code: 9169	description: [250] should not exceed [235] minus ( [240] plus [245] )
transactional message (en)	Box 250 must not be greater than Box 235 minus (the sum of Boxes 240 and 245)

transactional message (cy)	Ni ddylai Blwch 250 fod yn fwy na Blwch 235 llai (swm Blychau 240 a 245)
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## element: CapitalAllowances

XML

CapitalAllowances<sup>0..1</sup>  
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	[255]

### validation rule:

error code: 9170	description: [255] should not exceed [235] minus the sum of [240], [245] and [250]
transactional message (en)	Box 255 must not be greater than Box 235 minus (the sum of Boxes 240, 245 and 250)
transactional message (cy)	Ni ddylai Blwch 255 fod yn fwy na Blwch 235 llai (swm Blychau 240, 245 a 250)

## element: NonTradeDeficits

XML

NonTradeDeficits<sup>0..1</sup>  
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	[260]

### validation rule:

error code: 9171	description: [260] should not exceed [235] minus the sum of [240], [245], [250] and [255]
transactional message (en)	Box 260 must not be greater than Box 235 minus (the sum of Boxes 240, 245, 250 and 255)
transactional message (cy)	Ni ddylai Blwch 260 fod yn fwy na Blwch 235 llai (swm Blychau 240, 245, 250 a 255)

## element: CarriedForwardNonTradeDeficits

XML

CarriedForwardNonTradeDeficits<sup>0..1</sup>  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/CarriedForwardNonTradeDeficits
cardinality	0..1
description	Carried forward non-trade deficits from loan relationships and derivative contracts (financial instruments)
id	[263]

### validation rule:

error code: 9371	description: [263] should not exceed [235] minus the sum of [240], [245], [250], [255], and [260]
transactional message (en)	Box 263 must not be greater than Box 235 minus (the sum of Boxes 240, 245, 250, 255 and 260)
transactional message (cy)	Ni ddylai Blwch 263 fod yn fwy na Blwch 235 llai (swm Blychau 240, 245, 250, 255 a 260)

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	[265]

## validation rule:

error code: 9172	description: [265] should be less than or equal to the 'Arising' element of [830/835]
transactional message (en)	Box 265 must be less than or equal to Box 830
transactional message (cy)	Mae'n rhaid i Flwch 265 fod yn llai neu'n hafal i Flwch 830
error code: 9173	description: [265] should not exceed [235] minus the sum of [240], [245], [250], [255], [260] and [263]
transactional message (en)	Box 265 must not be greater than Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260 and 263)
transactional message (cy)	Ni ddylai Blwch 265 fod yn fwy na Blwch 235 llai (swm Blychau 240, 245, 250, 255, 260 a 263)

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
id	[275]

## validation rule:

error code: 9175	description: If [280] is not 'yes' then [275] must be less than or equal to the 'Arising' element of [780/785]
transactional message (en)	If Box 280 is not completed then Box 275 must be less than or equal to Box 780
transactional message (cy)	Os na yw Blwch 280 wedi ei gwblhau yna mae'n rhaid i Flwch 275 fod yn llai na neu'n hafal i Flwch 780
error code: 9176	description: [275] should not exceed [235] minus the sum of [240], [245], [250], [255], [260], [263] and [265]
transactional message (en)	Box 275 must not be greater than Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 263 and 265)
transactional message (cy)	Ni ddylai Blwch 275 fod yn fwy na Blwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 263 a 265)

TradingLossesCarriedBack 0..1  
CT\_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/TradingLossesCarriedBack
cardinality	0..1
description	Are amounts carried back from later accounting periods included in trading losses?
id	[280]



**validation rule:**

error code: 9174	description: [275] should exceed 0 if [280] is present
transactional message (en)	If Box 280 is completed then Box 275 must be greater than 0 (zero)
transactional message (cy)	Os yw Blwch 280 wedi ei gwblhau yna mae'n rhaid i Flwch 275 fod yn fwy na 0 (sero)

**element: TradingLossesCarriedForward****XML**

TradingLossesCarriedForward 0..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/TradingLossesCarriedForward
cardinality	0..1
description	Trading losses carried forward and claimed against total profits
id	[285]

**validation rule:**

error code: 9372	description: [285] should not exceed [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], and [275]
transactional message (en)	Box 285 must not be greater than Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 263, 265 and 275)
transactional message (cy)	Ni ddylai Blwch 285 fod yn fwy na Blwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 263, 265 a 275)

**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	[290]

**validation rule:**

error code: 9178	description: [290] should not exceed [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275] and [285]
transactional message (en)	Box 290 must not be greater than Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 263, 265, 275 and 285)
transactional message (cy)	Ni ddylai Blwch 290 fod yn fwy na Blwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 263, 265, 275 a 285)

**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	[295]

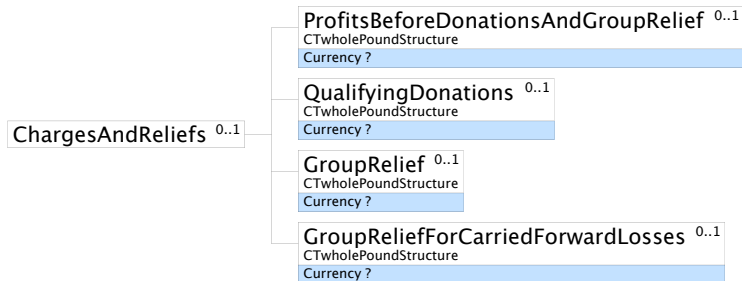
**validation rule:**

error code: 9179	description: [295] should not exceed [235]
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transactional message (en)	Box 295 must not be greater than Box 235
transactional message (cy)	Ni ddylai Blwch 295 fod yn fwy na Blwch 235
error code: 9180	description: [295] should equal the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290]
transactional message (en)	Box 295 must equal the sum of Boxes 240, 245, 250, 255, 260, 263, 265, 275, 285 and 290
transactional message (cy)	Mae'n rhaid i Flwch 295 fod yn hafal i swm Blychau 240, 245, 250, 255, 260, 263, 265, 275, 285 a 290

## element: ChargesAndReliefs

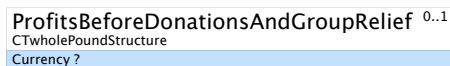
XML



path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs
cardinality	0..1
description	Charges and reliefs
id	[N047]

## element: ProfitsBeforeDonationsAndGroupRelief

XML



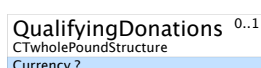
base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/ProfitsBeforeDonationsAndGroupRelief
cardinality	0..1
description	Profits before qualifying donations and group relief
id	[300]

### validation rule:

error code: 9334	description: If [300] present then [305] must not exceed [300]
transactional message (en)	If Box 300 is completed then Box 305 must not be greater than Box 300
transactional message (cy)	Os yw Blwch 300 wedi ei gwblhau yna ni ddylai Blwch 305 fod yn fwy na Blwch 300
error code: 9335	description: If [300] is present then [315] must equal [300] minus ( [305] + [310] + [312] ).
transactional message (en)	If Box 300 is completed then Box 315 must equal Box 300 minus (the sum of Boxes 305, 310 and 312)
transactional message (cy)	Os yw Blwch 300 wedi ei gwblhau yna mae'n rhaid i Flwch 315 fod yn hafal i Flwch 300 llai (swm Blychau 305, 310 a 312)
error code: 9333	description: [300] should equal [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290]
transactional message (en)	Box 300 must equal Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 263, 265, 275, 285 and 290)
transactional message (cy)	Mae'n rhaid i Flwch 300 fod yn hafal i Flwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 265, 263, 275, 285 a 290)

## element: QualifyingDonations

XML



base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/QualifyingDonations
cardinality	0..1
description	Qualifying donations
id	[305]

**validation rule:**

error code: 9336	description: If [300] is absent then [305] should not exceed [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290]
transactional message (en)	If Box 300 is absent then Box 305 must not be greater than Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 263, 265, 275, 285 and 290)
transactional message (cy)	Os yw Blwch 300 yn absennol ni ddylai Blwch 305 fod yn fwy na Blwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 263, 265, 275, 285 a 290)

**element: GroupRelief**

**XML**

GroupRelief 0..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupRelief
cardinality	0..1
description	Group relief
id	[310]

**validation rule:**

error code: 9954	description: If [N003] equals 'new' and [310] is greater than zero then [C10] must be present
transactional message (en)	Box C10 must be completed if the return type is New and Box 310 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch C10 os yw math y ffurflen dreth yn Newydd a Blwch 310 yn fwy na 0 (sero)
error code: 9185	description: [105] should equal 'yes' or [N003] should equal 'amended' if [310] is present
transactional message (en)	Box 310 can only be completed if Box 105 is completed or the return type is Amended
transactional message (cy)	Gellir ond cwblhau Blwch 310 os yw Blwch 105 wedi ei gwblhau neu mae'r math o ffurflen dreth yn 'Diwygiedig'
error code: 9955	description: If [N003] is 'new' and [310] is greater than zero then [SC161] or [AUTHORISATION] must be present
transactional message (en)	If return type is New and Box 310 is greater than 0 (zero) then 'Copy of Notices of Consent Attached' must be Yes or 'Authorisation of claim to group relief for simplified arrangements' must be completed
transactional message (cy)	Os yw math y ffurflen dreth yn Newydd a Blwch 310 yn fwy na 0 (sero) yna mae'n rhaid i 'Copi o Hysbysiadau Cydsynio wedi eu hatodi' fod yn lawn neu mae'n rhaid cwblhau 'Awdurdod o gais ar gyfer rhyddhad grŵp ar gyfer trefniadau syml'
error code: 9337	description: [310] should not exceed ( [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290] ) minus [305]
transactional message (en)	Box 310 must not be greater than (Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 263, 265, 275, 285 and 290)) minus Box 305
transactional message (cy)	Ni ddylai Blwch 310 fod yn fwy na (Blwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 263, 265, 275, 285 a 290)) llai Blwch 305

**element: GroupReliefForCarriedForwardLosses**

**XML**

GroupReliefForCarriedForwardLosses 0..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupReliefForCarriedForwardLosses
cardinality	0..1
description	Group relief for carried forward losses

id	[312]
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**validation rule:**

error code: 9373	description: If [312] is present the following should be true: ( [105] equals 'yes' ) or ( [N003] equals 'amended' )
transactional message (en)	Box 312 can only be completed if Box 105 is completed or the return type is Amended
transactional message (cy)	Gellir ond llenwi Blwch 312 os yw Blwch 105 wedi ei lenwi neu os mai 'Diwygiedig' yw math y Ffurflen Dreth
error code: 9374	description: [312] should not exceed ( [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290] ) minus [305] minus [310]
transactional message (en)	Box 312 must not be greater than (Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 265, 275, 285 and 290)) minus (the sum of Boxes 305 and 310)
transactional message (cy)	Ni ddylai Blwch 312 fod yn fwy na (Blwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 265, 275, 285 a 290)) llai (swm Blychau 305 a 310)
error code: 9375	description: If [N003] is 'new' and there is an entry greater than zero in [312] then [C130] must be submitted.
transactional message (en)	Box C130 must be completed if the return type is New and Box 312 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch C130 os yw math y ffurflen dreth yn Newydd a Blwch 312 yn fwy na 0 (sero)
error code: 9376	description: If [N003] is 'new' and [312] is greater than zero then [SC172] or [AUTHORISATION2] must be present.
transactional message (en)	If return type is New and Box 312 is greater than 0 (zero) then 'Copy of Notices of Consent Attached' must be Yes or 'Authorisation of claim to group relief for carried forward losses' must be completed
transactional message (cy)	Os mai 'Newydd' yw math y Ffurflen Dreth a bod Blwch 312 yn fwy na 0 (sero), mae'n rhaid i 'Copi o Hysbysiadau Cydsynio wedi eu hatodi' fod yn 'lawn' neu mae'n rhaid llenwi 'Awdurdodi cais am ryddhad grŵp ar gyfer colledion a gariwyd ymlaen'

**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	[315]

**validation rule:**

error code: 9186	description: [315] must equal the sum of all iterations of [335] plus the sum of all iterations of [385]
transactional message (en)	Box 315 must equal the sum of Boxes 335, 350, 365, 385, 400 and 415
transactional message (cy)	Mae'n rhaid i Flwch 315 fod yn hafal i swm Blychau 335, 350, 365, 385, 400 a 415
error code: 9338	description: If [300] is absent then [315] should equal [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285], [290], [305], [310] and [312]
transactional message (en)	If Box 300 is absent then Box 315 must equal Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 263, 265, 275, 285, 290, 305, 310 and 312)
transactional message (cy)	Os yw Blwch 300 yn absennol ni ddylai Blwch 315 fod yn hafal i Flwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 263, 265, 275, 285, 290, 305, 310 a 312)
error code: 9188	description: [N052b] must be submitted if [315] is greater than 0 and [35] falls in the financial year following the financial year of [30]
transactional message (en)	Financial year two information must be provided if Box 315 is greater than 0 (zero) and the return period To date in Box 35 falls in the financial year following that of the return period From date in Box 30
transactional message (cy)	Mae'n rhaid darparu gwybodaeth blwyddyn ariannol dau os yw Blwch 315 yn fwy na 0 (sero) a'r dyddiad I cyfnod y ffurflen dreth ym Blwch 35 yn syrthio yn y flwyddyn ariannol sy'n dilyn dyddiad O cyfnod y ffurflen dreth ym Blwch 30

**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	[320]

**validation rule:**

error code: 9190	description: [320] should not exceed [315]
transactional message (en)	Box 320 must not be greater than Box 315
transactional message (cy)	Ni ddylai Blwch 320 fod yn fwy na Blwch 315
error code: 9956	description: [135] should equal 'yes' or [N003] should equal 'amended' if [320] is present
transactional message (en)	Box 320 can only be completed if Box 135 is completed or return type is Amended
transactional message (cy)	Gellir ond cwblhau Blwch 320 os yw Blwch 135 wedi ei gwblhau neu mae'r math o ffurflen dreth yn Diwygiedig

**element: NorthernIrelandProfitsIncluded**

**XML**

NorthernIrelandProfitsIncluded 0..1  
CTwholePoundStructure  
Currency ?

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/NorthernIrelandProfitsIncluded
cardinality	0..1
description	Northern Ireland profits included
minInclusive	0.00
id	[325]

**validation rule:**

error code: 9138	description: If [325] is present then [5] must be present
transactional message (en)	Box 325 can only be completed if Box 5 is completed
error code: 9139	description: [325] must not exceed [315]
transactional message (en)	Box 325 must not be greater than Box 315

**element: CorporationTaxChargeable**

**XML**

CorporationTaxChargeable 0..1

- FinancialYearOne 1..1
- FinancialYearTwo 0..1

path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable
cardinality	0..1
description	Corporation tax chargeable
id	[N051]

**element: FinancialYearOne**

**XML**

FinancialYearOne 1..1

- Year 1..1  
xsd:Year
- Details 1..3

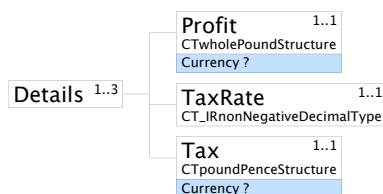
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne
cardinality	1..1
description	Financial year one
id	[N052]

Year 1..1  
xsd:gYear

base	xsd:gYear
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Year
cardinality	1..1
description	Financial year one
example	1999
id	[330]

## validation rule:

error code: 9195	description: [330] should equal the equivalent financial year of the date in [30]
transactional message (en)	Box 330 must equal the equivalent financial year of the return period From date in Box 30
transactional message (cy)	Mae'n rhaid i Flwch 330 fod yn hafal i'r flwyddyn ariannol gyfwerth o ddyddiad O cyfnod y ffurflen dreth ym Mlwch 30
error code: 9197	description: Where [30] and [35] are in the same financial year, the sum of all iterations of [335] must equal [315].
transactional message (en)	Where the return period From date in Box 30 and the return period To date in Box 35 are in the same financial year then the sum of Boxes 335, 350 and 365 must equal Box 315
transactional message (cy)	Pan fo dyddiad O cyfnod y ffurflen dreth ym Mlwch 30 a'r dyddiad I cyfnod y ffurflen dreth ym Mlwch 35 yn yr unflwyddyn ariannol, mae'n rhaid i swm Blychau 335, 350 a 365 fod yn hafal i Flwch 315
error code: 9198	description: Where [30] and [35] are in different financial years, the sum of all iterations of [335] must equal [315] divided by the number of days between [30] and [35] inclusive multiplied by the number of days between [30] and the end of financial year [330] 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 return period From date in Box 30 and the return period To date in Box 35 are in different financial years then the sum of Boxes 335, 350 and 365 must equal Box 315 apportioned to the first financial year
transactional message (cy)	Pan fo dyddiad O cyfnod y ffurflen dreth ym Mlwch 30 a'r dyddiad I cyfnod y ffurflen dreth ym Mlwch 35 mewn blynnyddoedd ariannol gwahanol, mae'n rhaid i swm Blychau 335, 350 a 365 fod yn hafal i Flwch 315, wedi ei ddosrannu i'r flwyddyn ariannol gyntaf



path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details
cardinality	1..3
description	Details
id	[N053]

Profit 1..1  
CTWholePoundStructure  
Currency ?

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

id	[335]
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## element: TaxRate

XML

**TaxRate** 1..1  
CT\_IRnonNegativeDecimalType

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	[340]

### validation rule:

error code: 9199	description: If [4] equals '5' then [340] should equal an applicable value from [FULL RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT]
transactional message (en)	If the type of company is 5 (Insurance) than an applicable tax rate from one of [FULL RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT] must be used
transactional message (cy)	Os yw'r math o gwmni yn 5 (Yswiriant), yna mae'n rhaid defnyddio cyfradd treth cymwys o un o'r rhain: [CYFRADD LAWN O CT], [CYFRADD CYFWERTH ISEL O CT], [CYFRADD RF LLAWN O CT] neu [CYFRADD RF CWMNI BACH O CT]
error code: 9200	description: If [4] equals '0' then [340] should equal an applicable value from [FULL RATE OF CT], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]
transactional message (en)	If the type of company is 0 (UK trading or Professional Services or CASC) then an applicable tax rate from one of [FULL RATE OF CT], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] must be used
error code: 9201	description: If [4] equals '4' then [340] should equal [FULL RATE OF CT]
transactional message (en)	If the type of company is 4 then the [FULL RATE OF CT] of tax must be used
error code: 9202	description: If [4] equals '1' then [340] should equal [EQUIV. LOW CT RATE]
transactional message (en)	If the company type is 1 (Unit trust or open-ended investment company) than the [EQUIV. LOW CT RATE] of tax must be used
transactional message (cy)	Os yw'r math o gwmni yn 1 (Ymddiriedolaeth unedol neu gwmnïau bpuddsoddi enagored), yna mae'n rhaid defnyddio [CYFRADD CYFWERTH ISEL O CT]
error code: 9203	description: If [4] equals '2' then [340] should equal [FULL RATE OF CT]
transactional message (en)	If the type of company is 2 (Close investment-holding company) then the [FULL RATE OF CT] of tax must be used
error code: 9143	description: If [4] equals '3' then [340] should equal an applicable value from [FULL RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]
transactional message (en)	If the type of company is 3 (Company in liquidation) then the [FULL RATE OF CT] or the [CT RATE FOR NI TRADING PROFITS] of tax must be used
error code: 9145	description: If [4] equals '6', '7', '8' or '9' then [340] should equal [FULL RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]
transactional message (en)	If the type of company is 6 (Members' club or voluntary association), 7 (Property management company), 8 (Charity or owed by a charity) or 9 (Real Estate Investment Trust C - residual company) then the [FULL RATE OF CT] or the [CT RATE FOR NI TRADING PROFITS] of tax must be used
error code: 9147	description: If [4] equals '3', '6', '7', '8', '9', or '0' and [CT RATE FOR NI TRADING PROFITS] is different to all other CT rates and [CT RATE FOR NI TRADING PROFITS] appears in [340] then [586] must be completed.
transactional message (en)	If the type of company is 0 (UK trading or Professional Services or CASC), 3 (Company in liquidation), 6 (Members' club or voluntary association), 7 (Property management company), 8 (Charity or owed by a charity) or 9 (Real Estate Investment Trust C - residual company) and the [CT RATE FOR NI TRADING PROFITS] of tax is different to all other CT rates and has been used then Box 586 must be completed

## element: Tax

XML

**Tax** 1..1  
CTpoundPenceStructure  
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/Tax
cardinality	1..1
description	Tax
id	[345]

**validation rule:**

error code: 9204	description: For each iteration of [N053], [345] should equal [335] multiplied by ([340] 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)	The amount of Tax must equal the Amount of profit multiplied by the Rate of tax e.g. Box 345 must equal Box 335 multiplied by Box 340
transactional message (cy)	Mae'n rhaid i swm y Dreth fod yn hafal i Swm yr elw wedi ei luosi â'r Gyfradd dreth h.y. mae'n rhaid i Flwch 345 fod yn hafal i Flwch 335 wedi ei luosi â Blwch 340

**element: FinancialYearTwo**

**XML**



path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo
cardinality	0..1
description	Financial year two
id	[N052b]

**validation rule:**

error code: 9206	description: [N052b] should not be present if [30] and [35] 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 cyfrifo yn syrthio o fewn yr un flwyddyn ariannol.

**element: Year**

**XML**

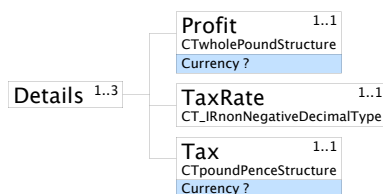


base	xsd:gYear
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Year
cardinality	1..1
description	Financial year two
example	1999
id	[380]

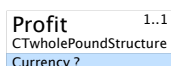
**validation rule:**

error code: 9207	description: [380] should equal [330] plus 1
transactional message (en)	Box 380 must equal Box 330 plus one.
transactional message (cy)	Mae'n rhaid i Flwch 380 fod yn hafal i Blwch 330 plws un.





path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details
cardinality	1..3
description	Details
id	[N053b]



base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/Profit
cardinality	1..1
description	Amounts of profit
id	[385]



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	[390]

## validation rule:

error code: 9208	description: If [4] equals '5' then [390] should equal an applicable value from [FULL RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT]
transactional message (en)	If the type of company is 5 (Insurance) than an applicable tax rate from one of [FULL RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT] must be used for the second financial year
transactional message (cy)	Os yw'r math o gwmni yn 5 (Yswiriant) yna mae'n rhaid defnyddio cyfradd treth gymwys o un o'r rhain: [CYFRADD LAWN O CT], [CYFRADD CYFWERTH ISEL O CT], [CYFRADD RF LLAWN O CT] neu [CYFRADD RF CWMNI BACH O CT] ar gyfer yr ail flwyddyn ariannol
error code: 9209	description: If [4] equals '0' then [390] must equal an applicable value from [FULL RATE OF CT], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]
transactional message (en)	If the type of company is 0 (UK trading or Professional Services or CASC) then an applicable tax rate from one of [FULL RATE OF CT], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] must be used for the second financial year
error code: 9210	description: If [4] equals '4' then [390] should equal [FULL RATE OF CT]
transactional message (en)	If the type of company is 4 then the [FULL RATE OF CT] of tax must be used for the second financial year
error code: 9211	description: If [4] equals '1' then [390] should equal [EQUIV. LOW CT RATE]

transactional message (en)	If the company type is 1 (Unit trust or open-ended investment company) than the [EQUIV. LOW CT RATE] of tax must be used for the second financial year
transactional message (cy)	Os yw'r math o gwmni yn 1 (Ymddiriedolaeth unedol neu gwmnïau buddsoddi penagored) mae'n rhaid defnyddio'r [CYFRADD CYFWERTH ISEL O CT] o dreth am yr ail flwyddyn ariannol
error code: 9212	description: If [4] equals '2' then [390] should equal [FULL RATE OF CT]
transactional message (en)	If the type of company is 2 (Close investment-holding company) then the [FULL RATE OF CT] of tax must be used for the second financial year
error code: 9152	description: If [4] equals '3' then [390] should equal an applicable value from [FULL RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]
transactional message (en)	If the type of company is 3 (Company in liquidation) then the [FULL RATE OF CT] or the [CT RATE FOR NI TRADING PROFITS] of tax must be used for the second financial year
error code: 9153	description: If [4] equals '6', '7', '8' or '9' then [390] should equal [FULL RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]
transactional message (en)	If the type of company is 6 (Members' club or voluntary association), 7 (Property management company), 8 (Charity or owed by a charity) or 9 (Real Estate Investment Trust C - residual company) then the [FULL RATE OF CT] or the [CT RATE FOR NI TRADING PROFITS] of tax must be used for the second financial year
error code: 9156	description: If [4] equals '3', '6', '7', '8', '9', or '0' and [CT RATE FOR NI TRADING PROFITS] is different to all other CT rates and [CT RATE FOR NI TRADING PROFITS] appears in [390] then [586] must be completed.
transactional message (en)	If the type of company is 0 (UK trading or Professional Services or CASC), 3 (Company in liquidation), 6 (Members' club or voluntary association), 7 (Property management company), 8 (Charity or owed by a charity) or 9 (Real Estate Investment Trust C - residual company) and the [CT RATE FOR NI TRADING PROFITS] of tax is different to all other CT rates and has been used for the second financial year, then Box 586 must be completed

## element: Tax

XML

Tax 1..1  
CTpoundPenceStructure  
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/Tax
cardinality	1..1
description	Tax
id	[395]

### validation rule:

error code: 9213	description: For each iteration of [N053b] [395] should equal [385] multiplied by ([390] 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 the amount of Tax must equal the Amount of profit multiplied by the Rate of tax e.g. Box 395 must equal Box 385 multiplied by Box 390
transactional message (cy)	Ar gyfer yr ail flwyddyn ariannol mae'n rhaid i swm y Dreth fod yn hafal i Swm yr elw wedi ei luosi a'r Gyfradd dreth h.y. mae'n rhaid i Flwch 395 fod yn hafal i Flwch 385 wedi ei luosi â Blwch 390

## element: CorporationTax

XML

CorporationTax 0..1  
CTpoundPenceStructure  
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTax
cardinality	0..1
description	Corporation tax
id	[430]

### validation rule:

error code: 9214	description: [430] should equal the sum all iterations of [345] plus all iterations of [395]
transactional message (en)	Box 430 must equal the sum of Boxes 345, 360, 375, 395, 410 and 425
transactional message (cy)	Mae'n rhaid i Flwch 430 fod yn hafal i swm Blychau 345, 360, 375, 395, 410 a 425

MarginalReliefForRingFenceTrades 0..1  
CT\_CTnonZeroPoundPenceStructure  
Currency ?

base	CT_CTnonZeroPoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/MarginalReliefForRingFenceTrades
cardinality	0..1
description	Marginal relief for ring fence trades
id	[435]

**validation rule:**

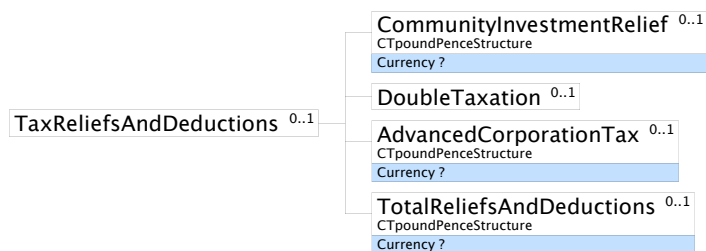
error code: 9216	description: [435] should be less than [430]
transactional message (en)	Box 435 must be less than Box 430
transactional message (cy)	Mae'n rhaid i Flwch 435 fod yn llai na Blwch 430
error code: 9350	description: [135] should equal 'yes' if [435] is present
transactional message (en)	If Box 435 is completed then Box 135 must be completed
transactional message (cy)	Os yw Blwch 435 wedi ei gwblhau yna mae'n rhaid i Flwch 135 gael ei gwblhau

NetCorporationTaxChargeable 1..1  
CTpoundPenceStructure  
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/NetCorporationTaxChargeable
cardinality	1..1
description	Corporation tax chargeable
id	[440]

**validation rule:**

error code: 9234	description: [440] should equal [430] minus [435]
transactional message (en)	Box 440 must equal Box 430 minus Box 435
transactional message (cy)	Mae'n rhaid i Flwch 440 fod yn hafal i Flwch 430 llai Blwch 435



path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions
cardinality	0..1
description	Tax reliefs and deductions
id	[N055]

**validation rule:**

error code: 9236	description: [470] should be present if [445] is present
transactional message (en)	Box 470 must be completed if Box 445 is completed.
transactional message (cy)	Mae'n rhaid cwblhau Blwch 470 os yw Blwch 445 wedi ei gwblhau.
error code: 9237	description: [470] should be present if [450] is present

transactional message (en)	Box 470 must be completed if Box 450 is completed.
transactional message (cy)	Mae'n rhaid cwblhau Blwch 470 os yw Blwch 450 wedi ei gwblhau.
error code: 9238	description: [470] should be present if [465] is present
transactional message (en)	Box 470 must be completed if Box 465 is completed.
transactional message (cy)	Mae'n rhaid cwblhau Blwch 470 os yw Blwch 465 wedi ei gwblhau.

## element: CommunityInvestmentRelief

XML



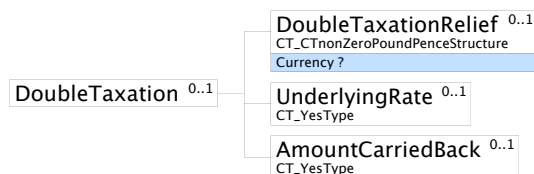
base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/CommunityInvestmentRelief
cardinality	0..1
description	Community investment relief
id	[445]

### validation rule:

error code: 9241	description: [445] should not exceed [440]
transactional message (en)	Box 445 must not be greater than Box 440
transactional message (cy)	Ni ddylai Blwch 445 fod yn fwy na Blwch 440

## element: DoubleTaxation

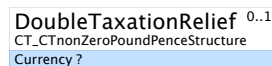
XML



path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/DoubleTaxation
cardinality	0..1
description	Double taxation
id	[N056]

## element: DoubleTaxationRelief

XML



base	CT_CTnonZeroPoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/DoubleTaxation/DoubleTaxationRelief
cardinality	0..1
description	Double taxation relief
id	[450]

### validation rule:

error code: 9242	description: [450] should not exceed [440] minus [445]
transactional message (en)	Box 450 must not be greater than Box 440 minus Box 445
transactional message (cy)	Ni ddylai Blwch 450 fod yn fwy na Blwch 440 llai Blwch 445

## 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	[455]

### validation rule:

error code: 9244	description: [450] should exceed 0 if [455] is present
transactional message (en)	If Box 455 is completed then Box 450 must be greater than 0 (zero)
transactional message (cy)	Os yw Blwch 455 wedi ei gwblhau yna mae'n rhaid i Flwch 450 fod yn fwy na 0 (sero)

## 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	[460]

### validation rule:

error code: 9245	description: [450] should exceed 0 if [460] is present
transactional message (en)	If Box 460 is completed then Box 450 must be greater than 0 (zero)
transactional message (cy)	Os yw Blwch 460 wedi ei gwblhau yna mae'n rhaid i Flwch 450 fod yn fwy na 0 (sero)

## element: AdvancedCorporationTax

XML

AdvancedCorporationTax 0..1  
CTpoundPenceStructure  
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/AdvancedCorporationTax
cardinality	0..1
description	Advanced corporation tax
id	[465]

### validation rule:

error code: 9246	description: [465] should not exceed [440] minus ( [445] plus [450] )
transactional message (en)	Box 465 must not be greater than Box 440 minus (the sum of Boxes 445 and 450)
transactional message (cy)	Ni ddylai Blwch 465 fod yn fwy na Blwch 440 llai (swm Blychau 445 a 450)

## element: TotalReliefsAndDeductions

XML

TotalReliefsAndDeductions 0..1  
CTpoundPenceStructure  
Currency ?

base	CTpoundPenceStructure
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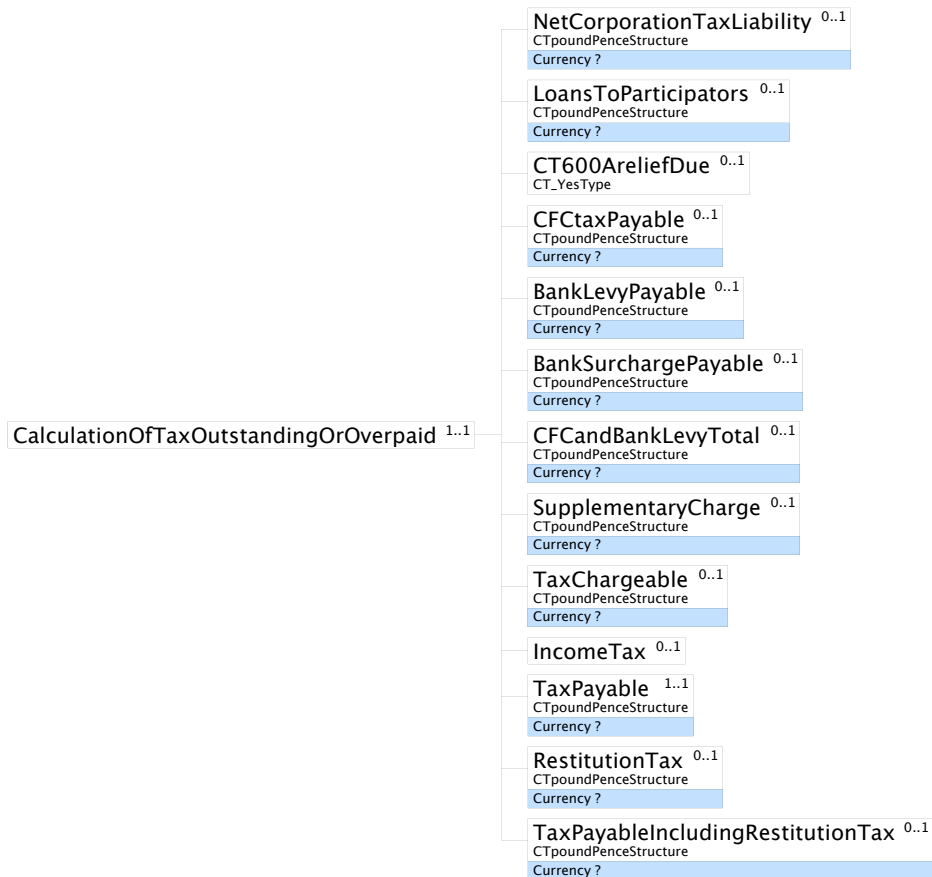
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/TotalReliefsAndDeductions
cardinality	0..1
description	Total reliefs and deductions in terms of tax
id	[470]

**validation rule:**

error code: 9247	description: [470] should equal the sum of [445], [450] and [465]
transactional message (en)	Box 470 must equal the sum of Boxes 445, 450 and 465
transactional message (cy)	Mae'n rhaid i Flwch 470 fod yn hafal i swm Blychau 445, 450 ac 465

**element: CalculationOfTaxOutstandingOrOverpaid**

**XML**



path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid
cardinality	1..1
id	[F050]

**validation rule:**

error code: 9351	description: [500] should be present if [490] exceeds 0
transactional message (en)	Box 500 must be completed if Box 490 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch 500 os yw Blwch 490 yn fwy na 0 (sero)
error code: 9352	description: [500] should be present if [495] exceeds 0
transactional message (en)	Box 500 must be completed if Box 495 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch 500 os yw Blwch 495 yn fwy na 0 (sero)
error code: 9340	description: [510] should be present if [475] is present
transactional message (en)	If Box 475 is completed then Box 510 must be completed
transactional message (cy)	Os yw Blwch 475 wedi ei gwblhau yna mae'n rhaid i Flwch 510 gael ei gwblhau
error code: 9341	description: [510] should be present if [480] is present
transactional message (en)	If Box 480 is completed then Box 510 must be completed
transactional message (cy)	Os yw Blwch 480 wedi ei gwblhau yna mae'n rhaid i Flwch 510 gael ei gwblhau

error code: 9342	description: [510] should be present if [500] is present
transactional message (en)	If Box 500 is completed then Box 510 must be completed
transactional message (cy)	Os yw Blwch 500 wedi ei gwblhau yna mae'n rhaid i Flwch 510 gael ei gwblhau
error code: 9343	description: [510] should be present if [505] is present
transactional message (en)	If Box 505 is completed then Box 510 must be completed
transactional message (cy)	Os yw Blwch 505 wedi ei gwblhau yna mae'n rhaid i Flwch 510 gael ei gwblhau
error code: 9366	description: [500] should be present if [496] exceeds 0.
transactional message (en)	Box 500 must be completed if Box 496 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch 500 os yw Blwch 496 yn fwy na 0 (sero)
error code: 9367	description: [528] should be present if [527] is present.
transactional message (en)	If Box 527 is completed then Box 528 must be completed
transactional message (cy)	Os yw Blwch 527 wedi ei gwblhau yna mae'n rhaid i Flwch 528 gael ei gwblhau

## element: NetCorporationTaxLiability

XML

NetCorporationTaxLiability 0..1  
CTpoundPenceStructure  
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/NetCorporationTaxLiability
cardinality	0..1
description	Net corporation tax liability
id	[475]

### validation rule:

error code: 9248	description: [475] should equal [440] minus [470]
transactional message (en)	Box 475 must equal Box 440 minus Box 470
transactional message (cy)	Mae'n rhaid i Flwch 475 fod yn hafal i Flwch 440 llai Blwch 470
error code: 9339	description: If [475] is present then [510] should equal the sum of [475], [480], [500] and [505]
transactional message (en)	If Box 475 is completed then Box 510 must equal (the sum of Boxes 475, 480, 500 and 505)
transactional message (cy)	Os yw Blwch 475 wedi ei gwblhau yna mae'n rhaid i Flwch 510 fod yn hafal i (swm Blychau 475, 480, 500 a 505)

## element: LoansToParticipators

XML

LoansToParticipators 0..1  
CTpoundPenceStructure  
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/LoansToParticipators
cardinality	0..1
description	Tax payable on loans to participators
id	[480]

### validation rule:

error code: 9252	description: [480] should not be present if [N003] equals 'new' and [95] does not equal 'yes'
transactional message (en)	If return type is New then Box 480 can only be completed if Box 95 is completed
transactional message (cy)	Os ydy math y ffurflen dreth yn Newydd yna gall Blwch 480 ond cael ei gwblhau os yw Blwch 95 wedi ei gwblhau

CT600AreliefDue 0..1  
CT\_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/CT600AreliefDue
cardinality	0..1
description	Have you completed 'relief due' box in supplementary page CT600A?
id	[485]

## validation rule:

error code: 9249	description: [480] should be present if [485] is present
transactional message (en)	Box 480 must be completed if Box 485 is completed
transactional message (cy)	Mae'n rhaid cwblhau Blwch 480 os yw Blwch 485 wedi ei gwblhau
error code: 9250	description: If [95] equals 'yes' and [A70] is absent then [485] should not equal 'yes'
transactional message (en)	Box 485 can only be completed if Box A70 is completed
transactional message (cy)	Gellir ond cwblhau Blwch 485 os yw Blwch A70 wedi ei gwblhau
error code: 9251	description: If [N003] equals 'new' and [95] does not equal 'yes' then [485] must not equal 'yes'
transactional message (en)	If return type is New then Box 485 can only be completed if Box 95 is completed
transactional message (cy)	Os ydy math y ffurflen dreth yn Newydd yna gall Blwch 485 ond cael ei gwblhau os yw Blwch 95 wedi ei gwblhau

CFCtaxPayable 0..1  
CTpoundPenceStructure  
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/CFCtaxPayable
cardinality	0..1
description	CFC tax payable
id	[490]

## validation rule:

error code: 9353	description: [490] should not be present if [N003] equals 'new' and [100] does not equal 'yes'
transactional message (en)	Box 490 must not be completed if the return type is New and Box 100 is not completed
transactional message (cy)	Ni ddylid cwblhau Blwch 490 os yw math y ffurflen dreth yn Newydd ac nid yw Blwch 100 wedi ei gwblhau

BankLevyPayable 0..1  
CTpoundPenceStructure  
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/BankLevyPayable
cardinality	0..1
description	Bank levy payable
id	[495]

BankSurchargePayable 0..1  
CTpoundPenceStructure  
Currency ?



base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/BankSurchargePayable
cardinality	0..1
description	Bank surcharge payable
id	[496]

## element: CFCandBankLevyTotal

XML

CFCandBankLevyTotal	0..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/CFCandBankLevyTotal
cardinality	0..1
description	CFC, bank levy and bank surcharge total
id	[500]

### validation rule:

error code: 9354	description: [500] should equal [490] plus [495] plus [496].
transactional message (en)	Box 500 must equal the sum of Boxes 490, 495 and 496
transactional message (cy)	Mae'n rhaid i Flwch 500 fod yn hafal i swm Blychau 490, 495 a 496

## element: SupplementaryCharge

XML

SupplementaryCharge	0..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/SupplementaryCharge
cardinality	0..1
description	Supplementary charge (ring fence trades) payable
example	1005.00
id	[505]

### validation rule:

error code: 9254	description: [505] should not be present if [N003] equals 'new' and [135] does not equal 'yes'
transactional message (en)	If return type is New then Box 505 can only be completed if Box 135 is completed
transactional message (cy)	Os ydy math y ffurflen dreth yn Newydd yna gall Blwch 505 ond cael ei gwblhau os yw Blwch 135 wedi ei gwblhau

## element: TaxChargeable

XML

TaxChargeable	0..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/TaxChargeable
cardinality	0..1
description	Tax chargeable
id	[510]

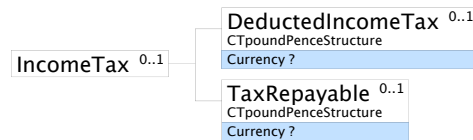
### validation rule:

error code: 9344	description: If [475] is absent then [510] should equal the sum of [440], [480], [500] and [505] minus [470]
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transactional message (en)	If Box 475 is not completed then Box 510 must equal (the sum of Boxes 440, 480, 500 and 505) minus Box 470
transactional message (cy)	Os nad yw Blwch 475 wedi ei gwblhau yna mae'n rhaid i Flwch 510 fod yn hafal i (swm Blychau 440, 480, 500 a 505) llai Blwch 470
error code: 9345	description: If [510] is present then [520] should equal [515] minus [510]
transactional message (en)	If Box 510 is completed then Box 520 must equal Box 515 minus Box 510
transactional message (cy)	Os yw Blwch 510 wedi ei gwblhau yna mae'n rhaid i Flwch 520 fod yn hafal i Flwch 515 llai Blwch 510

## element: IncomeTax

XML



path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/IncomeTax
cardinality	0..1
description	Income tax
id	[N058]

## element: DeductedIncomeTax

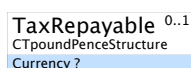
XML



base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/IncomeTax/DeductedIncomeTax
cardinality	0..1
description	Income tax deducted from gross income included in profits
id	[515]

## element: TaxRepayable

XML



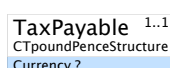
base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/IncomeTax/TaxRepayable
cardinality	0..1
description	Income tax repayable to the company
id	[520]

### validation rule:

error code: 9346	description: If [510] is absent then [520] should equal [515] plus [470] minus the sum of [440], [480], [500] and [505]
transactional message (en)	If Box 510 is not completed then Box 520 must equal Box 515 plus Box 470 minus (the sum of Boxes 440, 480, 500 and 505)
transactional message (cy)	Os nad yw Blwch 510 wedi ei gwblhau yna mae'n rhaid i Flwch 520 fod yn hafal i Flwch 515 plws Blwch 470 llai (swm Blychau 440, 480, 500 a 505)

## element: TaxPayable

XML



base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/TaxPayable
cardinality	1..1
description	Tax payable before restitution tax
id	[525]

**validation rule:**

error code: 9347	description: If [510] is present then [525] should equal [510] minus [515], where the result is equal to or greater than zero. Enter 0.00 if [510] minus [515] is negative
transactional message (en)	If Box 510 is completed then Box 525 must equal Box 510 minus Box 515. If the result is negative please enter 0 (zero).
transactional message (cy)	Os yw Blwch 510 wedi ei gwblhau yna mae'n rhaid i Flwch 525 fod yn hafal i Flwch 510 llai Blwch 515 Os yw'r canlyniad yn negatïf cofnodwch 0 (sero).
error code: 9348	description: If [510] is absent then [525] should equal the sum of [440], [480], [500] and [505] minus ( [515] plus [470] ), where the result is equal to or greater than zero. Enter 0.00 if that sum is negative.
transactional message (en)	If Box 510 is completed then Box 525 must equal (the sum of Boxes 440, 480, 500 and 505) minus (the sum of Boxes 515 and Box 470 ). If the result is negative please enter 0 (zero).
transactional message (cy)	Os yw Blwch 510 wedi ei gwblhau yna mae'n rhaid i Flwch 525 fod yn hafal i (swm Blychau 440, 480, 500 a 505) llai (swm Blwch 515 a Blwch 470). Os yw'r canlyniad yn negatïf cofnodwch 0 (sero).

**element: RestitutionTax**

**XML**

RestitutionTax<sup>0..1</sup>  
CTpoundPenceStructure  
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/RestitutionTax
cardinality	0..1
description	Restitution tax
id	[527]

**validation rule:**

error code: 9368	description: [527] should not be present if [N003] equals 'new' and [141] does not equal 'yes'.
transactional message (en)	If return type is New then Box 527 can only be completed if Box 141 is completed
transactional message (cy)	Os ydy math y ffurflen dreth yn Newydd yna gall Blwch 527 ond cael ei gwblhau os yw Blwch 141 wedi ei gwblhau
error code: 9369	description: If [K35] is not submitted and [141] is not equal to 'yes' then [527] must equal zero.
transactional message (en)	If Box K35 is not completed and Box 141 is not completed then Box 527 must be 0 (zero)

**element: TaxPayableIncludingRestitutionTax**

**XML**

TaxPayableIncludingRestitutionTax<sup>0..1</sup>  
CTpoundPenceStructure  
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/TaxPayableIncludingRestitutionTax
cardinality	0..1
description	Tax payable after restitution interest – this is your self-assessment
id	[528]

**validation rule:**

error code: 9370	description: [528] should equal [525] plus [527].
transactional message (en)	Box 528 must equal the sum of Box 525 and Box 527
transactional message (cy)	Mae'n rhaid i Flwch 527 fod yn hafal i swm Blychau 525 a 527



path	/IRenvelope/CompanyTaxReturn/TaxReconciliation
cardinality	0..1
description	Tax reconciliation
id	[N059]

## validation rule:

error code: 9355	description: [545] should be present if [530] is present
transactional message (en)	If Box 530 is completed then Box 545 must be completed
transactional message (cy)	Os yw Blwch 530 wedi ei gwblhau yna mae'n rhaid i Flwch 545 gael ei gwblhau
error code: 9356	description: [545] should be present if [535] is present
transactional message (en)	If Box 535 is completed then Box 545 must be completed
transactional message (cy)	Os yw Blwch 535 wedi ei gwblhau yna mae'n rhaid i Flwch 545 gael ei gwblhau
error code: 9357	description: [545] should be present if [540] is present
transactional message (en)	If Box 540 is completed then Box 545 must be completed
transactional message (cy)	Os yw Blwch 540 wedi ei gwblhau yna mae'n rhaid i Flwch 545 gael ei gwblhau
error code: 9358	description: [560] should be present if [550] is present
transactional message (en)	If Box 550 is completed then Box 560 must be completed

transactional message (cy)	Os yw Blwch 550 wedi ei gwblhau yna mae'n rhaid i Flwch 560 gael ei gwblhau
error code: 9359	description: [560] should be present if [555] is present
transactional message (en)	If Box 555 is completed then Box 560 must be completed
transactional message (cy)	Os yw Blwch 555 wedi ei gwblhau yna mae'n rhaid i Flwch 560 gael ei gwblhau

## element: ResearchAndDevelopmentCredit

XML

ResearchAndDevelopmentCredit 0..1  
CTpoundPenceStructure  
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/ResearchAndDevelopmentCredit
cardinality	0..1
description	Research and development credit
id	[530]

## element: VaccineCredit

XML

VaccineCredit 0..1  
CTpoundPenceStructure  
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/VaccineCredit
cardinality	0..1
description	Not currently used
id	[535]

### validation rule:

error code: 9141	description: [535] must not be used.
transactional message (en)	Box 535 must not be used

## element: CreativeCredit

XML

CreativeCredit 0..1  
CTpoundPenceStructure  
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/CreativeCredit
cardinality	0..1
description	Creative tax credit
id	[540]

## element: ResearchAndDevelopmentVaccineOrCreativeTaxCredit

XML

ResearchAndDevelopmentVaccineOrCreativeTaxCredit 0..1  
CTpoundPenceStructure  
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/ResearchAndDevelopmentVaccineOrCreativeTaxCredit
cardinality	0..1
description	Total of research and development credit and creative tax credit
id	[545]

**validation rule:**

error code: 9360	description: [545] should equal the sum of [530], [535] and [540]
transactional message (en)	Box 545 must equal the sum of Boxes 530, 535 and 540
transactional message (cy)	Mae'n rhaid i Flwch 545 fod yn hafal i swm Blychau 530, 535 ac 540

**element: LandRemediationCredit****XML**

LandRemediationCredit 0..1  
CTpoundPenceStructure  
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/LandRemediationCredit
cardinality	0..1
description	Land remediation tax credit
id	[550]

**element: LifeAssuranceCompanyCredit****XML**

LifeAssuranceCompanyCredit 0..1  
CTpoundPenceStructure  
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/LifeAssuranceCompanyCredit
cardinality	0..1
description	Life assurance company tax credit
id	[555]

**element: LandOrLifeCredit****XML**

LandOrLifeCredit 0..1  
CTpoundPenceStructure  
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/LandOrLifeCredit
cardinality	0..1
description	Total land remediation tax credit and life assurance company tax credit
id	[560]

**validation rule:**

error code: 9361	description: [560] should equal [550] plus [555]
transactional message (en)	Box 560 must equal the sum of 550 and 555
transactional message (cy)	Mae'n rhaid i Flwch 560 fod yn hafal i swm 550 ac 555

**element: CapitalAllowancesFirstYearCredit****XML**

CapitalAllowancesFirstYearCredit 0..1  
CTpoundPenceStructure  
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/CapitalAllowancesFirstYearCredit
cardinality	0..1
description	Capital allowances first-year tax credit
id	[565]

SurplusResearchAndDevelopmentCreditsOrCreativeCreditPayable 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/SurplusResearchAndDevelopmentCreditsOrCreativeCreditPayable
cardinality	0..1
description	Surplus research and development credits and creative tax credit payable
id	[570]

**validation rule:**

error code: 9261	description: [570] must equal [545] minus [525], where the result is equal to or greater than zero. Enter 0.00 if [545] minus [525] is negative
transactional message (en)	Box 570 must equal Box 545 minus Box 525. If the result is negative please enter 0 (zero).
transactional message (cy)	Mae'n rhaid i Flwch 570 fod yn hafal i Flwch 545 llai Blwch 525 Os yw'r canlyniad yn negatïf cofnodwch 0 (sero).

LandOrLifeCreditPayable 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/LandOrLifeCreditPayable
cardinality	0..1
description	Land remediation or life assurance company tax credit payable
id	[575]

**validation rule:**

error code: 9263	description: [575] must equal ( [545] plus [560] ) minus ( [525] plus [570] ), where the result is equal to or greater than zero. Enter 0.00 if ( [545] plus [560] ) minus ( [525] plus [570] ) is negative
transactional message (en)	Box 575 must equal (the sum of Boxes 545 and 560) minus (the sum of Boxes 525 and 570). If the result is negative please enter 0 (zero).
transactional message (cy)	Mae'n rhaid i Flwch 575 fod yn hafal i (swm Blychau 545 a 560) llai (swm Blychau 525 a 570). Os yw'r canlyniad yn negatïf cofnodwch 0 (sero).
error code: 9264	description: [575] should not exceed [560]
transactional message (en)	Box 575 must not be greater than Box 560
transactional message (cy)	Ni ddylai Blwch 575 fod yn fwy na Blwch 560

CapitalAllowancesFirstYearCreditPayable 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/CapitalAllowancesFirstYearCreditPayable
cardinality	0..1
description	Capital allowances first-year tax credit payable
id	[580]

**validation rule:**

error code: 9267	description: [580] should not exceed [565]
transactional message (en)	Box 580 must not be greater than Box 565
transactional message (cy)	Ni ddylai Blwch 580 fod yn fwy na Blwch 565

error code: 9268	description: [580] should equal the sum of [545], [560] and [565] minus the sum of [525], [570] and [575], where the result is equal to or greater than zero. Enter 0.00 if the sum of [545], [560] and [565] minus the sum of [525], [570] and [575] is negative.
transactional message (en)	Box 580 must equal (the sum of Boxes 545, 560 and 565) minus (the sum of Boxes 525, 570 and 575). If the result is negative please enter 0 (zero).
transactional message (cy)	Mae'n rhaid i Flwch 580 fod yn hafal i (swm Blychau 545, 560 a 565) llai (swm Blychau 525, 570 a 575). Os yw'r canlyniad yn negatïf cofnodwch 0 (sero).

## element: RingFenceCorpTaxIncluded

XML

RingFenceCorpTaxIncluded 0..1  
CTpoundPenceStructure  
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/RingFenceCorpTaxIncluded
cardinality	0..1
description	Ring fence corporation tax included
id	[585]

### validation rule:

error code: 9269	description: [585] should not be present if [N003] equals 'new' and [135] does not equal 'yes'
transactional message (en)	If return type is New then Box 585 can only be completed if Box 135 is completed
transactional message (cy)	Os ydy math y ffurflen dreth yn Newydd yna gall Blwch 585 ond cael ei gwblhau os yw Blwch 135 wedi ei gwblhau
error code: 9270	description: [585] should not exceed [525]
transactional message (en)	Box 585 must not be greater than Box 525
transactional message (cy)	Ni ddylai Blwch 585 fod yn fwy na Blwch 525
error code: 9271	description: If [585] is present and [N003] is 'new' then [I80] must be present and equal to [585].
transactional message (en)	If Box 585 is completed and the return type is New then Box I80 must be completed and equal to Box 585.
transactional message (cy)	Os yw Blwch 585 wedi ei gwblhau ac mae math y ffurflen dreth yn Newydd yna mae'n rhaid i Flwch I80 fod wedi ei gwblhau ac yn hafal i Flwch 585

## element: NIcorporationTaxIncluded

XML

NIcorporationTaxIncluded 0..1  
CTpoundPenceStructure  
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/NIcorporationTaxIncluded
cardinality	0..1
description	NI Corporation Tax included
id	[586]

### validation rule:

error code: 9142	description: If [586] is present then [5] must be present
transactional message (en)	Box 586 can only be completed if Box 5 is completed

## element: RingFenceSupplementaryChargeIncluded

XML

RingFenceSupplementaryChargeIncluded 0..1  
CTpoundPenceStructure  
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/RingFenceSupplementaryChargeIncluded
cardinality	0..1



description	Ring fence supplementary charge included
id	[590]

**validation rule:**

error code: 9272	description: [590] should not exceed [505]
transactional message (en)	Box 590 must not be greater than Box 505
transactional message (cy)	Ni ddylai Blwch 590 fod yn fwy na Blwch 505
error code: 9273	description: [590] should not be present if [N003] equals 'new' and [135] does not equal 'yes'
transactional message (en)	If return type is New then Box 590 can only be completed if Box 135 is completed
transactional message (cy)	Os ydy math y ffurflen dreth yn Newydd yna gall Blwch 590 ond cael ei gwblhau os yw Blwch 135 wedi ei gwblhau
error code: 9274	description: If [590] is present and [N003] equals 'new' then [I85] should be present and equal to [590]
transactional message (en)	If the return type is New and Box 590 is completed then Box I85 must be completed and equal to Box 590.
transactional message (cy)	Os yw math y ffurflen dreth yn Newydd ac mae Blwch 590 wedi ei gwblhau yna mae'n rhaid i Flwch I85 fod wedi ei gwblhau ac yn hafal i Flwch 590

**element: TaxAlreadyPaid**

**XML**

TaxAlreadyPaid 0..1  
CTpoundPenceStructure  
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/TaxAlreadyPaid
cardinality	0..1
description	Tax already paid (and not already repaid)
id	[595]

**element: TaxOutstandingOrOverpaid**

**XML**

TaxOutstandingOrOverpaid 0..1

- TaxOutstanding 0..1  
CTpoundPenceStructure  
Currency ?
- TaxOverpaid 0..1  
CTpoundPenceStructure  
Currency ?

path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/TaxOutstandingOrOverpaid
cardinality	0..1
description	Tax outstanding or overpaid
id	[N059b]

**validation rule:**

error code: 9275	description: [600] and [605] should not both be present unless both are zero
transactional message (en)	Only one of Boxes 600 and 605 can be completed unless both are zero (0).
transactional message (cy)	Dim ond un o Flychau 600 a 605 y gellir eu cwblhau heblaw bod y ddau yn sero (0).

**element: TaxOutstanding**

**XML**

TaxOutstanding 0..1  
CTpoundPenceStructure  
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/TaxOutstandingOrOverpaid/TaxOutstanding
cardinality	0..1
description	Tax outstanding

id	[600]
----	-------

**validation rule:**

error code: 9276	description: [600] must equal [525] minus the sum of [545], [560], [565] and [595], where the result is equal to or greater than zero. Must not be present if [525] minus the sum of [545], [560], [565] and [595] is negative
transactional message (en)	Box 600 must equal Box 525 minus (the sum of Boxes 545, 560, 565 and 595). If the result is negative then Box 600 must not be completed.
transactional message (cy)	Mae'n rhaid i Flwch 600 fod yn hafal i Flwch 525 llai (swm Blychau 545, 560, 565 a 595). Os yw'r canlyniad yn negatif ni ddylid cwblhau Blwch 600.

**element: TaxOverpaid**

**XML**

TaxOverpaid 0..1  
CTpoundPenceStructure  
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/TaxOutstandingOrOverpaid/TaxOverpaid
cardinality	0..1
description	Tax overpaid including surplus or payable credits
id	[605]

**validation rule:**

error code: 9277	description: [605] must equal the sum of [545], [560], [565] and [595] minus [525], where the result is equal to or greater than zero. Must not be present if the sum of [545], [560], [565] and [595] minus [525] is negative
transactional message (en)	Box 605 must equal (the sum of Boxes 545, 560, 565 and 595) minus Box 525. If the result is negative Box 605 must not be completed.
transactional message (cy)	Mae'n rhaid i Flwch 605 fod yn hafal i (swm Blychau 545, 560, 565 a 595) llai Blwch 525. Os yw'r canlyniad yn negatif ni ddylid cwblhau Blwch 605.

**element: RefundsSurrendered**

**XML**

RefundsSurrendered 0..1  
CTpoundPenceStructure  
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/RefundsSurrendered
cardinality	0..1
description	Group tax refunds surrendered to this company
id	[610]

**element: RandDEXpenditureCreditsSurrendered**

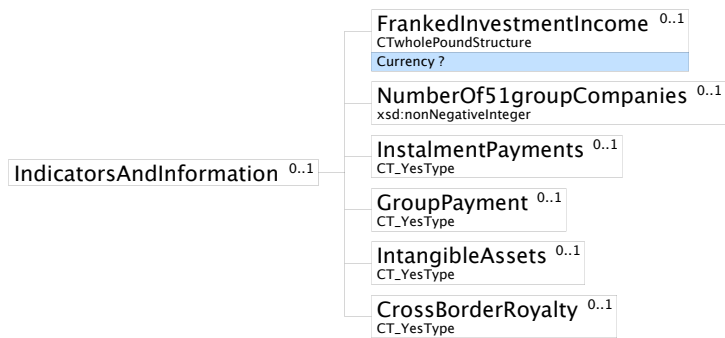
**XML**

RandDEXpenditureCreditsSurrendered 0..1  
CTpoundPenceStructure  
Currency ?

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/RandDEXpenditureCreditsSurrendered
cardinality	0..1
description	Research and development expenditure credits surrendered to this company
id	[615]

## element: IndicatorsAndInformation

XML



path	/IRenvelope/CompanyTaxReturn/IndicatorsAndInformation
cardinality	0..1
description	Indicators
id	[N060]

## element: FrankedInvestmentIncome

XML



base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/IndicatorsAndInformation/FrankedInvestmentIncome
cardinality	0..1
description	Franked investment income / Exempt ABGH distributions
id	[620]

## element: NumberOf51groupCompanies

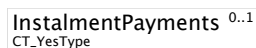
XML



base	xsd:nonNegativeInteger
path	/IRenvelope/CompanyTaxReturn/IndicatorsAndInformation/NumberOf51groupCompanies
cardinality	0..1
description	Number of 51% group companies
maxInclusive	9999999999
id	[625]

## element: InstalmentPayments

XML



base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/IndicatorsAndInformation/InstalmentPayments
cardinality	0..1
description	Should the company have made instalment payments under the Corporation Tax (Instalment Payments) Regulations 1998?
id	[630]

## element: GroupPayment

XML



base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/IndicatorsAndInformation/GroupPayment
cardinality	0..1
description	Is the company in a group payment arrangement for this period?
id	[635]

## element: IntangibleAssets

XML

IntangibleAssets 0..1  
CT\_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/IndicatorsAndInformation/IntangibleAssets
cardinality	0..1
description	Has the company written down or sold intangible assets?
id	[640]

## element: CrossBorderRoyalty

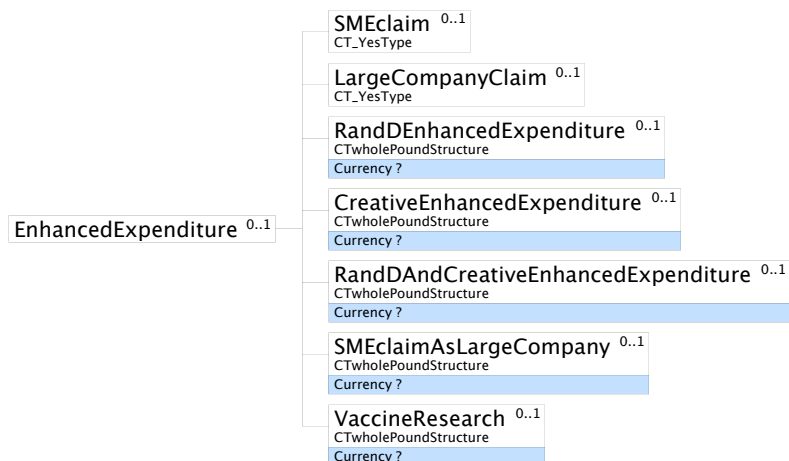
XML

CrossBorderRoyalty 0..1  
CT\_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/IndicatorsAndInformation/CrossBorderRoyalty
cardinality	0..1
description	Has the company made cross-border royalty payments?
id	[645]

## element: EnhancedExpenditure

XML



path	/IRenvelope/CompanyTaxReturn/EnhancedExpenditure
cardinality	0..1
description	R&D and creative enhanced expenditure
id	[N061]

### validation rule:

error code: 9362	description: [670] should be present if [660] is present
transactional message (en)	If Box 660 is completed then Box 670 must be completed
transactional message (cy)	Os yw Blwch 660 wedi ei gwblhau yna mae'n rhaid i Flwch 670 gael ei gwblhau
error code: 9363	description: [670] should be present if [665] is present
transactional message (en)	If Box 665 is completed then Box 670 must be completed

transactional message (cy)	Os yw Blwch 665 wedi ei gwblhau yna mae'n rhaid i Flwch 670 gael ei gwblhau
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## element: SMEclaim

XML

SMEclaim 0..1  
CT\_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/EnhancedExpenditure/SMEclaim
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	[650]

### validation rule:

error code: 9281	description: If [650] equals 'yes' then at least one of [670], [675] and [680] must be greater than 0
transactional message (en)	Box 650 can only be completed if at least one of the boxes 670, 675 or 680 is greater than 0 (zero).
transactional message (cy)	Gellir ond cwblhau Blwch 650 os yw o leiaf un o'r blychau 670, 675, 680 yn fwy na 0 (sero).
error code: 9282	description: [650] should not be present if [655] equals 'yes'
transactional message (en)	Box 650 must not be completed if Box 655 is completed
transactional message (cy)	Ni ddylid cwblhau Blwch 650 os yw Blwch 655 wedi ei gwblhau

## element: LargeCompanyClaim

XML

LargeCompanyClaim 0..1  
CT\_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/EnhancedExpenditure/LargeCompanyClaim
cardinality	0..1
description	Is the claim made by a large company?
id	[655]

### validation rule:

error code: 9283	description: If [655] equals 'yes' then at least one of [670] and [680] should be greater than 0
transactional message (en)	Box 655 can only be completed if at least one of the boxes 670 or 680 is greater than 0 (zero)
transactional message (cy)	Gellir ond cwblhau Blwch 655 os yw o leiaf un o'r blychau 670 neu 680 yn fwy na 0 (sero)
error code: 9284	description: [655] should not be present if [650] equals 'yes'
transactional message (en)	Box 655 must not be completed if Box 650 is completed
transactional message (cy)	Ni ddylid cwblhau Blwch 655 os yw Blwch 650 wedi ei gwblhau

## element: RandEnhancedExpenditure

XML

RandEnhancedExpenditure 0..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/EnhancedExpenditure/RandEnhancedExpenditure
cardinality	0..1
description	R&D enhanced expenditure
id	[660]

### validation rule:

error code: 9364	description: If [660] is present then [650] should equal 'yes' or [655] should equal 'yes'
transactional message (en)	Box 660 must only be completed if either Box 650 or Box 655 are completed

transactional message (cy)	Ni ddylid cwblhau Blwch 660 os yw naill ai Blwch 650 neu Flwch 655 wedi eu cwblhau
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## element: CreativeEnhancedExpenditure

XML

CreativeEnhancedExpenditure 0..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/EnhancedExpenditure/CreativeEnhancedExpenditure
cardinality	0..1
description	Creative enhanced expenditure
id	[665]

## element: RandDAndCreativeEnhancedExpenditure

XML

RandDAndCreativeEnhancedExpenditure 0..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/EnhancedExpenditure/RandDAndCreativeEnhancedExpenditure
cardinality	0..1
description	R&D and creative enhanced expenditure
id	[670]

### validation rule:

error code: 9365	description: [670] should equal [660] plus [665]
transactional message (en)	Box 670 must equal the sum of Boxes 660 and 665
transactional message (cy)	Mae'n rhaid i Flwch 670 fod yn hafal i swm Blychau 660 a 665

## element: SMEclaimAsLargeCompany

XML

SMEclaimAsLargeCompany 0..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/EnhancedExpenditure/SMEclaimAsLargeCompany
cardinality	0..1
description	R&D enhanced expenditure of a SME on work sub-contracted to it by a large company
id	[675]

### validation rule:

error code: 9287	description: [650] should equal 'yes' if [675] is present
transactional message (en)	Box 675 can only be completed if Box 650 is completed
transactional message (cy)	Gellir ond cwblhau Blwch 675 os yw Blwch 650 wedi ei gwblhau

## element: VaccineResearch

XML

VaccineResearch 0..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/EnhancedExpenditure/VaccineResearch
cardinality	0..1
description	Vaccines research expenditure

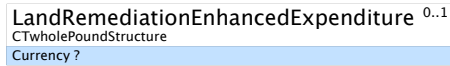
id	[680]
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**validation rule:**

error code: 9286	description: If [680] is present then [650] should equal 'yes' or [655] should equal 'yes'
transactional message (en)	Box 680 must only be completed if either Box 650 or Box 655 are completed
transactional message (cy)	Ni ddylid cwblhau Blwch 680 os yw naill ai Blwch 650 neu Flwch 655 wedi eu cwblhau
error code: 9285	description: [680] should not be present if [30] is on or after '2017-04-01'.
transactional message (en)	Box 680 must not be completed if the return period from date is on or after 1 April 2017

**element: LandRemediationEnhancedExpenditure**

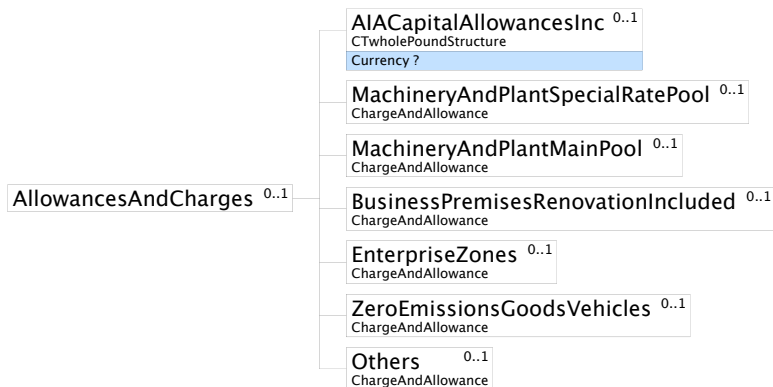
**XML**



base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/LandRemediationEnhancedExpenditure
cardinality	0..1
description	Enter the total enhanced expenditure
id	[685]

**element: AllowancesAndCharges**

**XML**



path	/IRenvelope/CompanyTaxReturn/AllowancesAndCharges
cardinality	0..1
description	Charges and allowances included in calculation of trading profits and losses
id	[N062]

**validation rule:**

error code: 9288	description: The sum of [690] and [735] must not exceed the apportioned AIA limit (see Appendix C)
transactional message (en)	The sum of Boxes 690 and 735 must not exceed the apportioned AIA limit
transactional message (cy)	Ni ddylai swm Blychau 690 a 735 fod yn uwch na'r terfyn AIA a ddosrannwyd

**element: AIACapitalAllowancesInc**

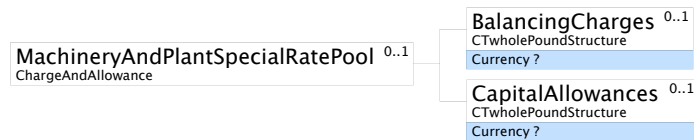
**XML**



base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/AllowancesAndCharges/AIACapitalAllowancesInc
cardinality	0..1
description	Annual investment allowance
id	[690]

## element: MachineryAndPlantSpecialRatePool

XML



base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/AllowancesAndCharges/MachineryAndPlantSpecialRatePool
cardinality	0..1
description	Machinery and plant – special rate pool
id	[695/700]

## element: MachineryAndPlantMainPool

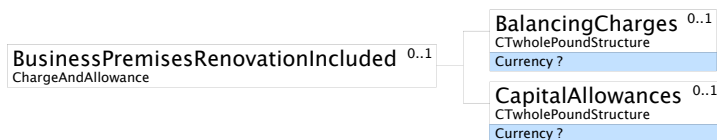
XML



base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/AllowancesAndCharges/MachineryAndPlantMainPool
cardinality	0..1
description	Machinery and plant – main pool
id	[705/710]

## element: BusinessPremisesRenovationIncluded

XML



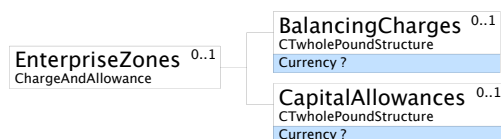
base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/AllowancesAndCharges/BusinessPremisesRenovationIncluded
cardinality	0..1
description	Business premises renovation included in calculation
id	[715/720]

### validation rule:

error code: 9289	description: [715/720] should not be present if [30] is on or after '2017-04-01'.
transactional message (en)	Boxes 715 and 720 must not be completed if the return period from date is on or after 1 April 2017

## element: EnterpriseZones

XML



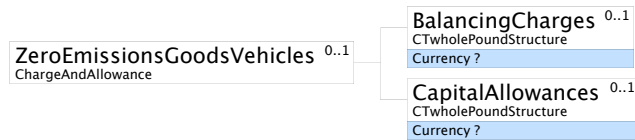
base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/AllowancesAndCharges/EnterpriseZones
cardinality	0..1



description	Enterprise zones
id	[721/722]

## element: ZeroEmissionsGoodsVehicles

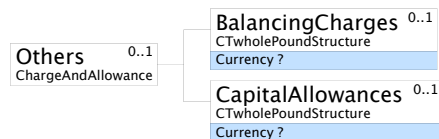
XML



base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/AllowancesAndCharges/ZeroEmissionsGoodsVehicles
cardinality	0..1
description	Zero emissions goods vehicles
id	[723/724]

## element: Others

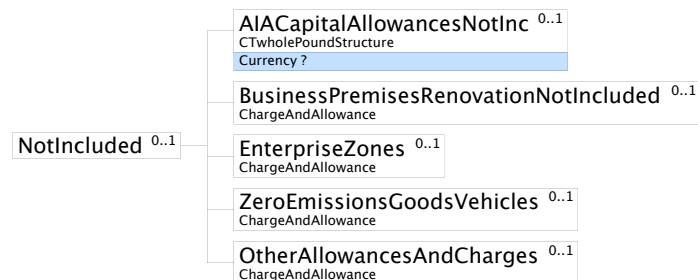
XML



base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/AllowancesAndCharges/Others
cardinality	0..1
description	Other allowances and charges
id	[725/730]

## element: NotIncluded

XML



path	/IRenvelope/CompanyTaxReturn/NotIncluded
cardinality	0..1
description	Charges and allowances not included in calculation of trading profits and losses
id	[N063]

## element: AIACapitalAllowancesNotInc

XML

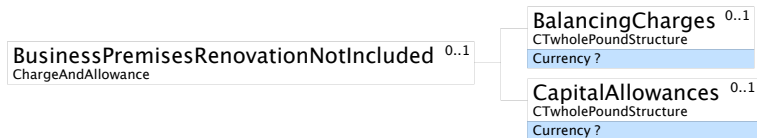


base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/NotIncluded/AIACapitalAllowancesNotInc
cardinality	0..1
description	Annual investment allowance not included in calculation

id	[735]
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## element: BusinessPremisesRenovationNotIncluded

XML



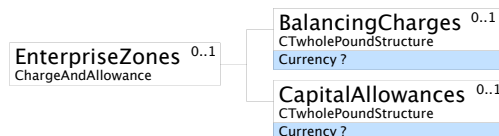
base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/NotIncluded/BusinessPremisesRenovationNotIncluded
cardinality	0..1
description	Business premises renovation not included
id	[740/745]

### validation rule:

error code: 9290	description: [740/745] should not be present if [30] is on or after '2017-04-01'.
transactional message (en)	Boxes 740 and 745 must not be completed if the return period from date is on or after 1 April 2017

## element: EnterpriseZones

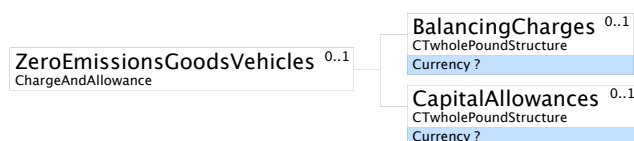
XML



base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/NotIncluded/EnterpriseZones
cardinality	0..1
description	Enterprise zones
id	[746/747]

## element: ZeroEmissionsGoodsVehicles

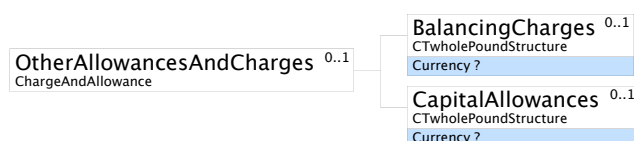
XML



base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/NotIncluded/ZeroEmissionsGoodsVehicles
cardinality	0..1
description	Zero emissions goods vehicles
id	[748/749]

## element: OtherAllowancesAndCharges

XML

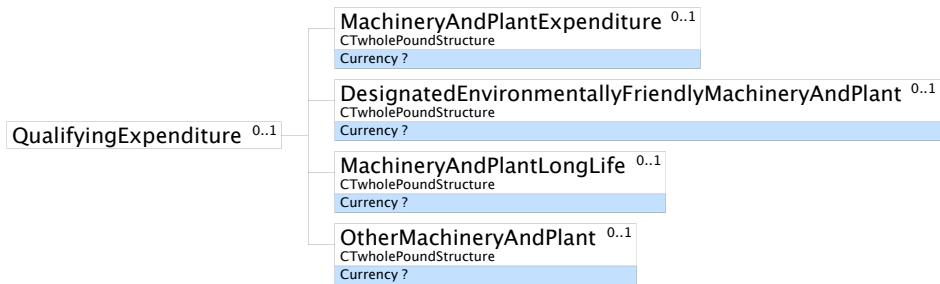


base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/NotIncluded/OtherAllowancesAndCharges

cardinality	0..1
description	Other allowances and charges
id	[750/755]

## element: QualifyingExpenditure

XML



path	/IRenvelope/CompanyTaxReturn/QualifyingExpenditure
cardinality	0..1
id	[N065]

## element: MachineryAndPlantExpenditure

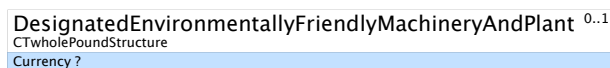
XML



base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/QualifyingExpenditure/MachineryAndPlantExpenditure
cardinality	0..1
description	Machinery and plant on which first year allowance is claimed
id	[760]

## element: DesignatedEnvironmentallyFriendlyMachineryAndPlant

XML



base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/QualifyingExpenditure/DesignatedEnvironmentallyFriendlyMachineryAndPlant
cardinality	0..1
description	Designated environmentally friendly machinery and plant
id	[765]

## element: MachineryAndPlantLongLife

XML



base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/QualifyingExpenditure/MachineryAndPlantLongLife
cardinality	0..1
description	Machinery and plant on long-life assets and integral features
id	[770]

OtherMachineryAndPlant 0..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/QualifyingExpenditure/OtherMachineryAndPlant
cardinality	0..1
description	Other machinery and plant
id	[775]

LossesDeficitsAndExcess 0..1

- AmountArising 0..1
- ExcessAmounts 0..1

path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess
cardinality	0..1
description	Losses, deficits and excess amounts
id	[N064]

AmountArising 0..1

- LossesOfTradesUK 0..1  
ArisingAndMaximum
- LossesOfTradesOutsideUK 0..1  
CTWholePoundStructure  
Currency ?
- Loans 0..1  
ArisingAndMaximum
- UKpropertyBusinessLosses 0..1  
ArisingAndMaximum
- OverseasPropertyBusinessLosses 0..1  
CTWholePoundStructure  
Currency ?
- MiscLosses 0..1  
CTWholePoundStructure  
Currency ?
- CapitalLosses 0..1  
CTWholePoundStructure  
Currency ?
- NonTradingLossesIntangibles 0..1  
ArisingAndMaximum

path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/AmountArising
cardinality	0..1
id	[N200]

LossesOfTradesUK 0..1  
ArisingAndMaximum

- Arising 0..1  
CTWholePoundStructure  
Currency ?
- SurrenderMaximum 0..1  
CTWholePoundStructure  
Currency ?

base	ArisingAndMaximum
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/AmountArising/LossesOfTradesUK
cardinality	0..1
description	Losses of trades carried on wholly or partly in the UK
id	[780/785]

element: **LossesOfTradesOutsideUK**

XML

LossesOfTradesOutsideUK 0..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/AmountArising/LossesOfTradesOutsideUK
cardinality	0..1
description	Losses of trades carried on wholly outside the UK
id	[790]

element: **Loans**

XML

Loans 0..1  
ArisingAndMaximum

Arising 0..1  
CTWholePoundStructure  
Currency ?

SurrenderMaximum 0..1  
CTWholePoundStructure  
Currency ?

base	ArisingAndMaximum
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/AmountArising/Loans
cardinality	0..1
description	Non-trade deficits on loan relationships and derivative contracts
id	[795/800]

element: **UKpropertyBusinessLosses**

XML

UKpropertyBusinessLosses 0..1  
ArisingAndMaximum

Arising 0..1  
CTWholePoundStructure  
Currency ?

SurrenderMaximum 0..1  
CTWholePoundStructure  
Currency ?

base	ArisingAndMaximum
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/AmountArising/UKpropertyBusinessLosses
cardinality	0..1
description	UK property business losses
id	[805/810]

element: **OverseasPropertyBusinessLosses**

XML

OverseasPropertyBusinessLosses 0..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/AmountArising/OverseasPropertyBusinessLosses
cardinality	0..1
description	Overseas property business losses
id	[815]

element: **MiscLosses**

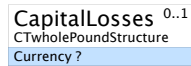
XML

MiscLosses 0..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/AmountArising/MiscLosses
cardinality	0..1
description	Losses from miscellaneous transactions
id	[820]

## element: CapitalLosses

XML



base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/AmountArising/CapitalLosses
cardinality	0..1
description	Capital losses
id	[825]

## element: NonTradingLossesIntangibles

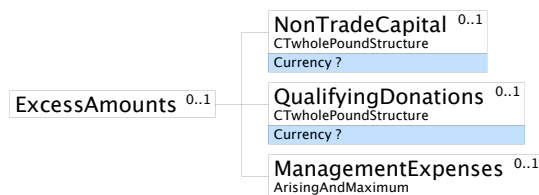
XML



base	ArisingAndMaximum
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/AmountArising/NonTradingLossesIntangibles
cardinality	0..1
description	Non-trading losses intangibles
id	[830/835]

## element: ExcessAmounts

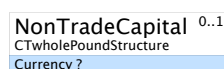
XML



path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/ExcessAmounts
cardinality	0..1
id	[N201]

## element: NonTradeCapital

XML



base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/ExcessAmounts/NonTradeCapital
cardinality	0..1
description	Excess non-trade capital allowances
id	[840]

element: **QualifyingDonations**

XML

QualifyingDonations 0..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/ExcessAmounts/QualifyingDonations
cardinality	0..1
description	Qualifying donations
id	[845]

element: **ManagementExpenses**

XML

ManagementExpenses 0..1  
ArisingAndMaximum

Arising 0..1  
CTWholePoundStructure  
Currency ?

SurrenderMaximum 0..1  
CTWholePoundStructure  
Currency ?

base	ArisingAndMaximum
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/ExcessAmounts/ManagementExpenses
cardinality	0..1
description	Excess management expenses
id	[850/855]

element: **NorthernIrelandInformation**

XML

NorthernIrelandInformation 0..1

NlagainstUK 0..1  
CTWholePoundStructure  
Currency ?

NlagainstNI 0..1  
CTWholePoundStructure  
Currency ?

UKagainstNI 0..1  
CTWholePoundStructure  
Currency ?

path	/IRenvelope/CompanyTaxReturn/NorthernIrelandInformation
cardinality	0..1
description	Northern Ireland information
id	[N203]

## validation rule:

error code: 9162	description: If [N203] is present then [35] must be on or after '2050-04-01'
transactional message (en)	Boxes 856, 857 and 858 can only be completed if the 'To' date in Box 35 is on or after 01 April 2050

element: **NlagainstUK**

XML

NlagainstUK 0..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/NorthernIrelandInformation/NlagainstUK
cardinality	0..1
description	Amount of group relief claimed which relates to NI trading losses used against rest of UK/mainstream profits
id	[856]

## validation rule:

error code: 9163	description: If [856] is present, [310] should be present
transactional message (en)	Box 856 can only be completed if Box 310 is completed

element: **NlagainstNI**

XML

NlagainstNI 0..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/NorthernIrelandInformation/NlagainstNI
cardinality	0..1
description	Amount of group relief claimed which relates to NI trading losses used against NI trading profits
id	[857]

## validation rule:

error code: 9164	description: If [857] is present, [310] should be present
transactional message (en)	Box 857 can only be completed if Box 310 is completed

element: **UKagainstNI**

XML

UKagainstNI 0..1  
CTWholePoundStructure  
Currency ?

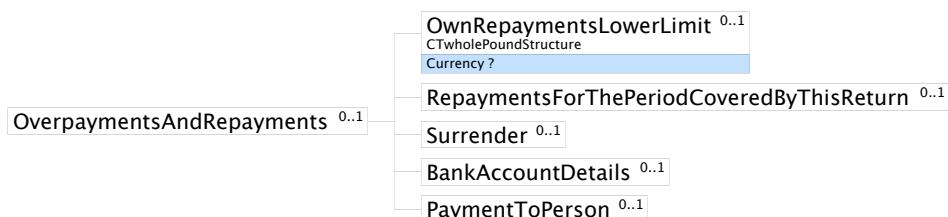
base	CTWholePoundStructure
path	/IRenvelope/CompanyTaxReturn/NorthernIrelandInformation/UKagainstNI
cardinality	0..1
description	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits
id	[858]

## validation rule:

error code: 9165	description: If [858] is present, [310] should be present
transactional message (en)	Box 858 can only be completed if Box 310 is completed

element: **OverpaymentsAndRepayments**

XML



path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments
cardinality	0..1
description	Overpayments and repayments
id	[N066]

element: **OwnRepaymentsLowerLimit**

XML

OwnRepaymentsLowerLimit 0..1  
CTWholePoundStructure  
Currency ?

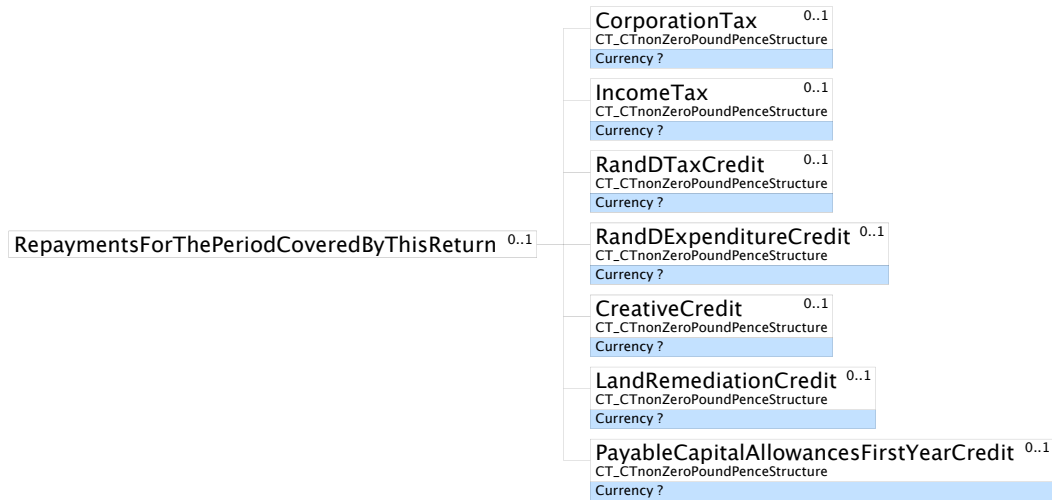
base	CTWholePoundStructure
------	-----------------------



path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/OwnRepaymentsLowerLimit
cardinality	0..1
description	What is the smallest sum you wish to be repaid?
id	[860]

## element: RepaymentsForThePeriodCoveredByThisReturn

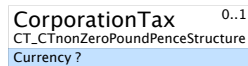
XML



path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn
cardinality	0..1
id	[N202]

## element: CorporationTax

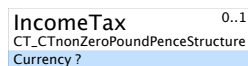
XML



base	CT_CTnonZeroPoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/CorporationTax
cardinality	0..1
description	Repayment of corporation tax
id	[865]

## element: IncomeTax

XML



base	CT_CTnonZeroPoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/IncomeTax
cardinality	0..1
description	Repayment of income tax
id	[870]

### validation rule:

error code: 9296	description: [870] should equal [520]
transactional message (en)	Box 870 must equal Box 520
transactional message (cy)	Mae'n rhaid i Flwch 870 fod yn hafal i Flwch 520

element: **RandDTaxCredit**

XML

RandDTaxCredit 0..1  
CT\_CTnonZeroPoundPenceStructure  
Currency ?

base	CT_CTnonZeroPoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/RandDTaxCredit
cardinality	0..1
description	Payable Research and Development tax credit
id	[875]

element: **RandDExpenditureCredit**

XML

RandDExpenditureCredit 0..1  
CT\_CTnonZeroPoundPenceStructure  
Currency ?

base	CT_CTnonZeroPoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/RandDExpenditureCredit
cardinality	0..1
description	Payable Research and Development expenditure credit
id	[880]

element: **CreativeCredit**

XML

CreativeCredit 0..1  
CT\_CTnonZeroPoundPenceStructure  
Currency ?

base	CT_CTnonZeroPoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/CreativeCredit
cardinality	0..1
description	Payable creative tax credit
id	[885]

## validation rule:

error code: 9300	description: [885] should not exceed [570]
transactional message (en)	Box 885 must not be greater than Box 570
transactional message (cy)	Ni ddylai Blwch 885 fod yn fwy na Blwch 570

element: **LandRemediationCredit**

XML

LandRemediationCredit 0..1  
CT\_CTnonZeroPoundPenceStructure  
Currency ?

base	CT_CTnonZeroPoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/LandRemediationCredit
cardinality	0..1
description	Payable land remediation or life assurance company tax credit
id	[890]

## validation rule:

error code: 9301	description: [890] should equal [575]
transactional message (en)	Box 890 must equal Box 575

transactional message (cy)	Mae'n rhaid i Flwch 890 fod yn hafal i Flwch 575
----------------------------	--

## element: PayableCapitalAllowancesFirstYearCredit

XML

PayableCapitalAllowancesFirstYearCredit 0..1  
CT\_CTnonZeroPoundPenceStructure  
Currency ?

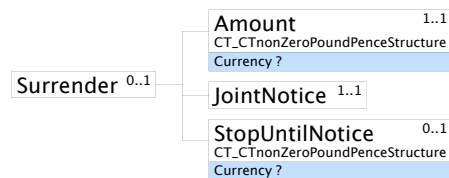
base	CT_CTnonZeroPoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/PayableCapitalAllowancesFirstYearCredit
cardinality	0..1
description	Payable capital allowances first-year tax credit
id	[895]

### validation rule:

error code: 9302	description: [895] should equal [580]
transactional message (en)	Box 895 must equal Box 580
transactional message (cy)	Mae'n rhaid i Flwch 895 fod yn hafal i Flwch 580

## element: Surrender

XML



path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/Surrender
cardinality	0..1
description	Surrender
id	[N075]

## element: Amount

XML

Amount 1..1  
CT\_CTnonZeroPoundPenceStructure  
Currency ?

base	CT_CTnonZeroPoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/Surrender/Amount
cardinality	1..1
description	The following amount is to be surrendered
id	[900]

## element: JointNotice

XML



path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/Surrender/JointNotice
cardinality	1..1
description	Status of the Joint Notice
id	[N077]



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

element: **Attached**

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/Surrender/JointNotice/Attached
cardinality	1..1
description	Joint notice is attached
example	yes
id	[905]

## validation rule:

error code: 9303	description: [N106] should be present if [905] is present
transactional message (en)	You must attach the Joint Notice if Box 905 is completed
transactional message (cy)	Mae'n rhaid i chi atodi'r Hysbysiad ar y Cyd os yw Blwch 905 wedi ei gwblhau

element: **WillFollow**

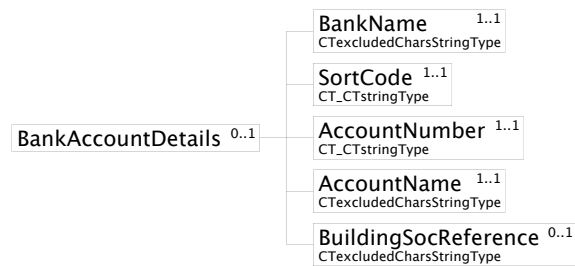
base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/Surrender/JointNotice/WillFollow
cardinality	1..1
description	Joint notice will follow
example	yes
id	[910]

element: **StopUntilNotice**

base	CT_CTnonZeroPoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/Surrender/StopUntilNotice
cardinality	0..1
description	Please stop repayment of the following amount until the Notice is sent
id	[915]

## validation rule:

error code: 9304	description: [915] should not exceed [900]
transactional message (en)	Box 915 must not be greater than Box 900
transactional message (cy)	Ni ddylai Blwch 915 fod yn fwy na Blwch 900



path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/BankAccountDetails
cardinality	0..1
description	Bank details for person to whom repayment is to be made
id	[N081]



base	<a href="#">CTExcludedCharsStringType</a>
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/BankAccountDetails/BankName
cardinality	1..1
description	Name of bank or building society
example	Natwest
minLength	2
maxLength	56
id	[920]



base	<a href="#">CT_CTstringType</a>
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/BankAccountDetails/SortCode
cardinality	1..1
description	Branch sort code
example	859437
minLength	6
maxLength	6
pattern	[0-9]{6}
id	[925]



base	<a href="#">CT_CTstringType</a>
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/BankAccountDetails/AccountNumber
cardinality	1..1

description	Account number
example	98867456
minLength	8
maxLength	8
pattern	[0-9]{8}
id	[930]

## 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	[935]

## element: BuildingSocReference

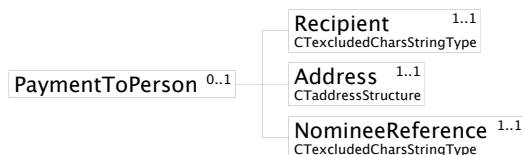
XML

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	[940]

## element: PaymentToPerson

XML



path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/PaymentToPerson
cardinality	0..1
description	Payment to person
id	[N087]

## element: Recipient

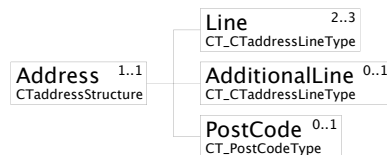
XML

Recipient 1..1  
CTexcludedCharsStringType

base	<a href="#">CTexcludedCharsStringType</a>
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/PaymentToPerson/Recipient
cardinality	1..1
description	Person authorised to receive payment
example	Peter Day
minLength	2
maxLength	56
id	[955]

## element: Address

XML



base	<a href="#">CTAddressStructure</a>
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/PaymentToPerson/Address
cardinality	1..1
description	Address of person
id	[960]

## element: NomineeReference

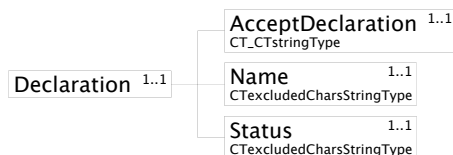
XML



base	<a href="#">CTexcludedCharsStringType</a>
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/PaymentToPerson/NomineeReference
cardinality	1..1
description	Nominee reference
example	Tree
maxLength	20
id	[965]

## element: Declaration

XML



path	/IRenvelope/CompanyTaxReturn/Declaration
cardinality	1..1
description	Declaration
id	[N091]

## element: AcceptDeclaration

XML



base	CT_CTstringType
path	/IRenvelope/CompanyTaxReturn/Declaration/AcceptDeclaration
cardinality	1..1
description	I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief. I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.
example	yes
id	[N092]

**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	[975]

**element: Status**

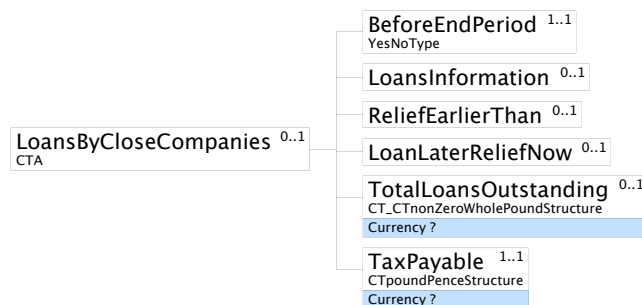
**XML**

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	[985]

**element: LoansByCloseCompanies**

**XML**



base	CTA
path	/IRenvelope/CompanyTaxReturn/LoansByCloseCompanies



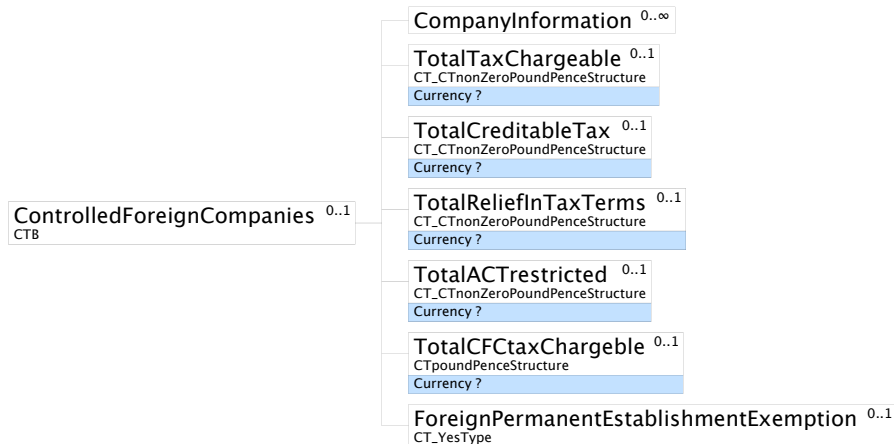
cardinality	0..1
description	Loans to participators by close companies.
id	[N095]

**validation rule:**

error code: 9305	description: [95] should equal 'yes' if [N095] is present
transactional message (en)	Supplementary form CT600A is present so Box 95 must be completed
transactional message (cy)	Mae ffurflen atodol CT600A yn bresennol felly mae'n rhaid i Flwch 95 gael ei gwblhau

**element: ControlledForeignCompanies**

**XML**



base	CTB
path	/IRenvelope/CompanyTaxReturn/ControlledForeignCompanies
cardinality	0..1
description	Controlled foreign companies
id	[N096]

**validation rule:**

error code: 9306	description: [100] should equal 'yes' if [N096] is present
transactional message (en)	Supplementary form CT600B is present so Box 100 must be completed
transactional message (cy)	Mae ffurflen atodol CT600B yn bresennol felly mae'n rhaid i Flwch 100 gael ei gwblhau

**element: GroupAndConsortium**

**XML**



base	CTC
path	/IRenvelope/CompanyTaxReturn/GroupAndConsortium
cardinality	0..1
description	Group and Consortium
id	[N097]

**validation rule:**

error code: 9307	description: [105] should equal 'yes' if [N097] is present
transactional message (en)	Supplementary form CT600C is present so Box 105 must be completed
transactional message (cy)	Mae ffurflen atodol CT600C yn bresennol felly mae'n rhaid i Flwch 105 gael ei gwblhau

## element: Insurance

XML



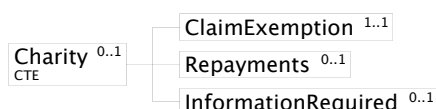
base	CTD
path	/IRenvelope/CompanyTaxReturn/Insurance
cardinality	0..1
description	Insurance
id	[N098]

### validation rule:

error code: 9308	description: [110] should equal 'yes' if [N098] is present
transactional message (en)	Supplementary form CT600D is present so Box 110 must be completed
transactional message (cy)	Mae ffurflen atodol CT600D yn bresennol felly mae'n rhaid i Flwch 110 gael ei gwblhau

## element: Charity

XML



base	CTE
path	/IRenvelope/CompanyTaxReturn/Charity
cardinality	0..1
description	Charities and Community Amateur Sports Clubs
id	[N099]

### validation rule:

error code: 9309	description: [115] should equal 'yes' if [N099] is present
transactional message (en)	Supplementary form CT600E is present so Box 115 must be completed
transactional message (cy)	Mae ffurflen atodol CT600E yn bresennol felly mae'n rhaid i Flwch 115 gael ei gwblhau

## element: TonnageTax

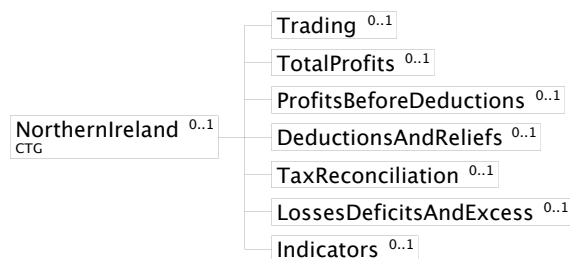
XML



base	CTF
path	/IRenvelope/CompanyTaxReturn/TonnageTax
cardinality	0..1
description	Tonnage tax
id	[N100]

### validation rule:

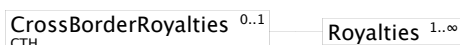
error code: 9310	description: [120] should equal 'yes' if [N100] is present
transactional message (en)	Supplementary form CT600F is present so Box 120 must be completed
transactional message (cy)	Mae ffurflen atodol CT600F yn bresennol felly mae'n rhaid i Flwch 120 gael ei gwblhau



base	CTG
path	/IRenvelope/CompanyTaxReturn/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[N101]

## validation rule:

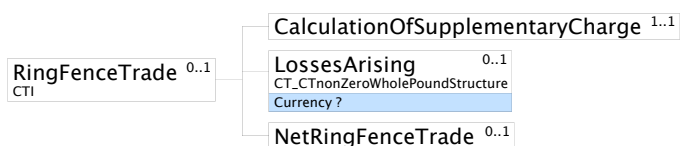
error code: 9183	description: If [N101] is present, [125] must equal 'yes'
transactional message (en)	Supplementary form CT600G is present so Box 125 must be completed



base	CTH
path	/IRenvelope/CompanyTaxReturn/CrossBorderRoyalties
cardinality	0..1
description	Cross-border royalties
id	[N102]

## validation rule:

error code: 9312	description: [130] should equal 'yes' if [N102] is present
transactional message (en)	Supplementary form CT600H is present so Box 130 must be completed
transactional message (cy)	Mae ffurflen atodol CT600H yn bresennol felly mae'n rhaid i Flwch 130 gael ei gwblhau



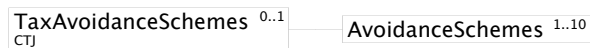
base	CTI
path	/IRenvelope/CompanyTaxReturn/RingFenceTrade
cardinality	0..1
description	Supplementary charge in respect of ring fence trade
id	[N103]

## validation rule:

error code: 9313	description: [135] should equal 'yes' if [N103] is present
transactional message (en)	Supplementary form CT600I is present so Box 135 must be completed
transactional message (cy)	Mae ffurflen atodol CT600I yn bresennol felly mae'n rhaid i Flwch 135 gael ei gwblhau

## element: TaxAvoidanceSchemes

XML



base	CTJ
path	/IRenvelope/CompanyTaxReturn/TaxAvoidanceSchemes
cardinality	0..1
description	Disclosure of tax avoidance schemes
id	[N104]

### validation rule:

error code: 9314	description: [140] should equal 'yes' if [N104] is present
transactional message (en)	Supplementary form CT600J is present so Box 140 must be completed
transactional message (cy)	Mae ffurflen atodol CT600J yn bresennol felly mae'n rhaid i Flwch 140 gael ei gwblhau

## element: RestitutionTax

XML



base	CTK
path	/IRenvelope/CompanyTaxReturn/RestitutionTax
cardinality	0..1
description	Restitution tax
id	[N113]

### validation rule:

error code: 9461	description: [141] should equal 'yes' if [N113] is present.
transactional message (en)	Supplementary form CT600K is present so Box 141 must be completed
transactional message (cy)	Mae ffurflen atodol CT600K yn bresennol felly mae'n rhaid i Flwch 141 gael ei gwblhau

## element: WelshReturn

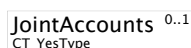
XML



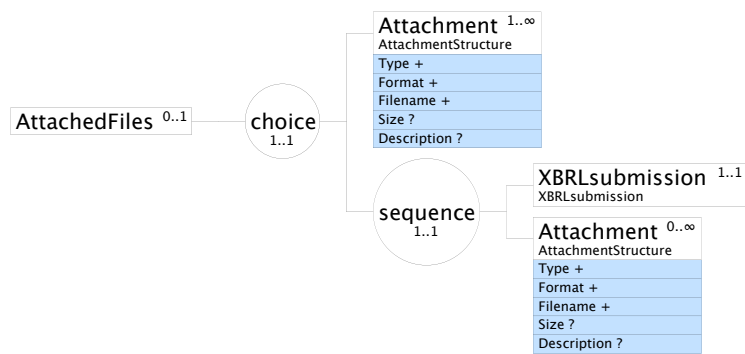
base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/WelshReturn
cardinality	0..1
description	To indicate that the form was completed in Welsh
id	[N109]

## element: JointAccounts

XML

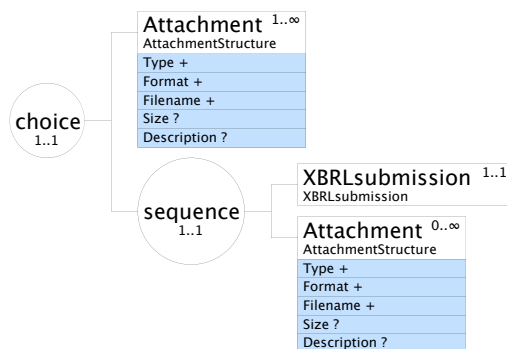


base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/JointAccounts
cardinality	0..1
description	To indicate joint filing of accounts with Companies House
id	[N110]

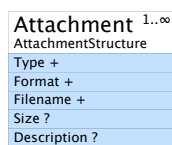


path	/IRenvelope/CompanyTaxReturn/AttachedFiles
cardinality	0..1
description	Files submitted with the CT600 return, e.g. Accounts, Covering Letter
id	[N105]

## choice:

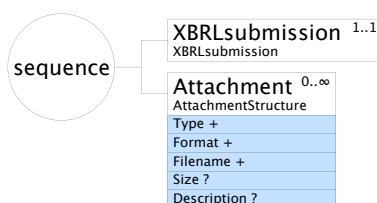


path	/IRenvelope/CompanyTaxReturn/AttachedFiles
cardinality	1..1

element: **Attachment**

base	<a href="#">AttachmentStructure</a>
path	/IRenvelope/CompanyTaxReturn/AttachedFiles/Attachment
cardinality	1..∞
description	Attached File, base 64 encoded
id	[N106]

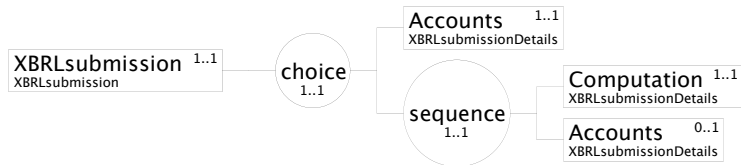
## sequence:



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

## element: XBRLsubmission

XML



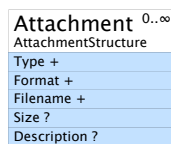
base	<a href="#">XBRLsubmission</a>
path	/IRenvelope/CompanyTaxReturn/AttachedFiles/XBRLsubmission
cardinality	1..1
description	Files submitted with the CT600 return in XBRL format.
id	[N107]

### validation rule:

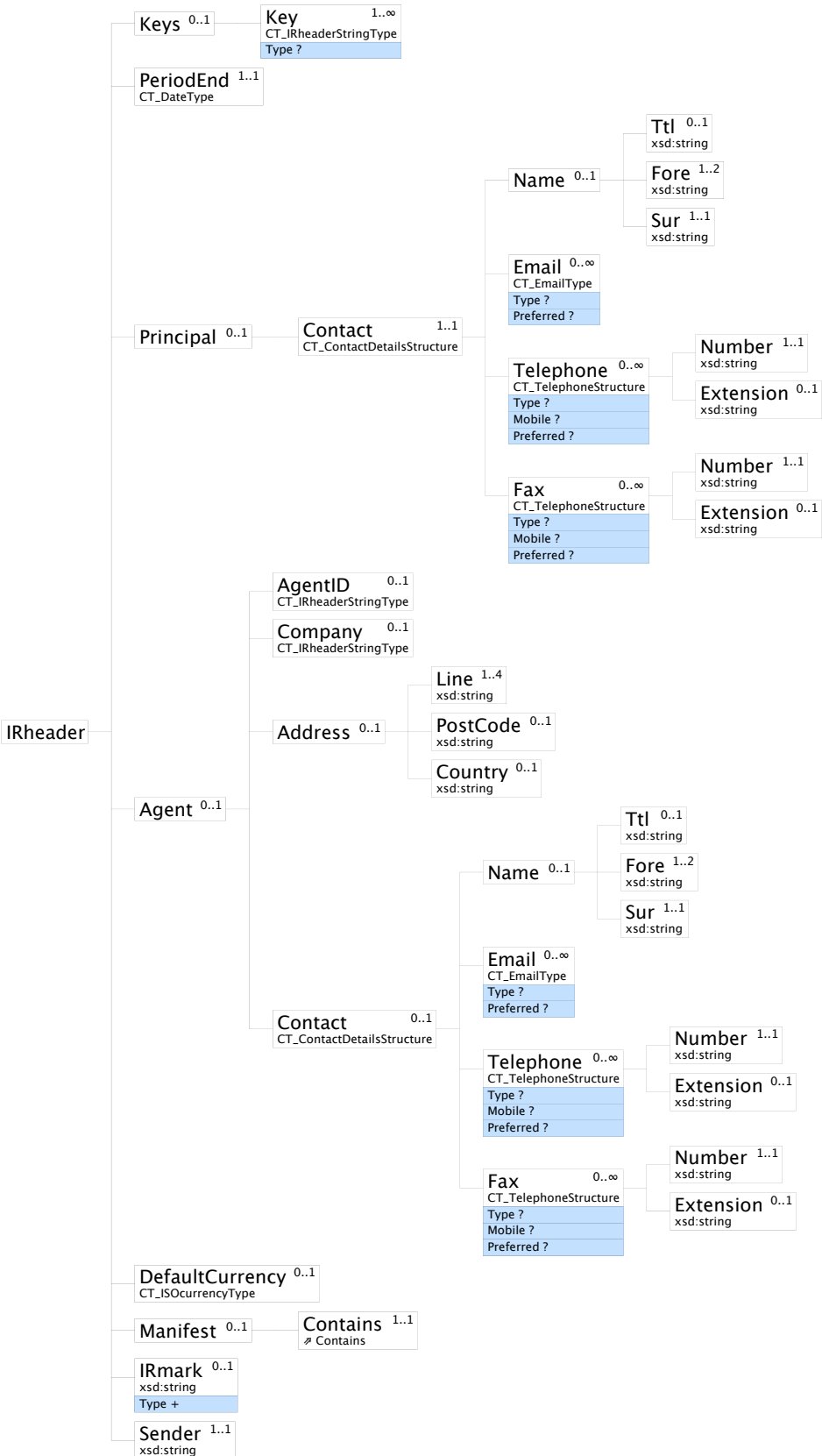
error code: 9315	description: If [90A] is absent then the 'Accounts' child element must be present
transactional message (en)	If Box 90 'No accounts reason' is absent then accounts must be attached
transactional message (cy)	Os yw Blwch 90 'Rheswm dim cyfrifon' yn absennol yna mae'n rhaid atodi cyfrifon
error code: 9316	description: If [90B] is absent then the 'Computation' child element must be present
transactional message (en)	If Box 90 'No computations reason' is absent then computations must be attached
transactional message (cy)	Os yw Blwch 90 'Rheswm dim cyfrifiannau' yn absennol yna mae'n rhaid atodi cyfrifiannau

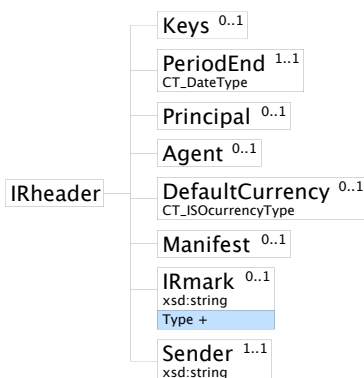
## element: Attachment

XML



base	<a href="#">AttachmentStructure</a>
path	/IRenvelope/CompanyTaxReturn/AttachedFiles/Attachment
cardinality	0..∞
description	Attached File, base 64 encoded
id	[N106]





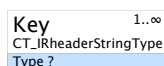
path	/IRheader
------	-----------

## validation rule:

error code: 5004	description: At least one key must exist
transactional message (en)	At least one key must exist in the IRHeader
transactional message (cy)	Mae'n rhaid i o leiaf un allwedd bodoli yn yr IRHeader



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



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

## validation rule:

error code: 5005	description: Keys in the IR header must also exist in the GovTalk header with the same value
transactional message (en)	Keys in the GovTalkDetails do not match those in the IRheader.
transactional message (cy)	Nid yw'r allweddi yn y GovTalkDetails yn cyd-fynd â'r rheiny yn yr IRHeader.

base	<a href="#">CT_IRheaderStringType</a>
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**

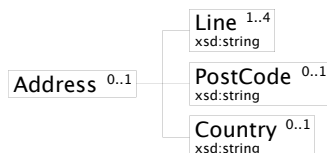
**XML**

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**



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

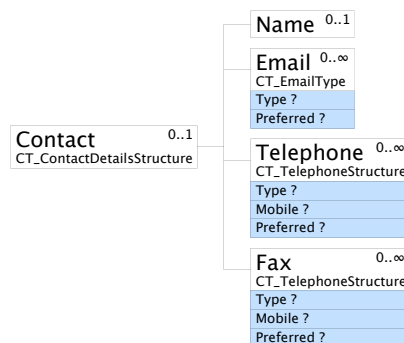
XML

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

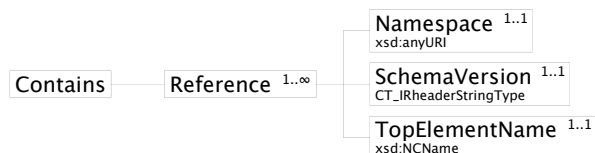
base	xsd:string
path	/IRheader/Sender
cardinality	1..1
example	Individual

### 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

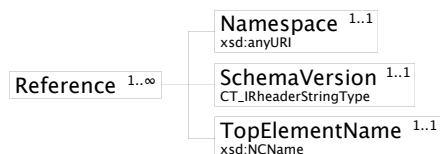
XML



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

## element: Reference

XML



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

## element: Namespace

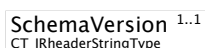
XML



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

## element: SchemaVersion

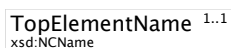
XML



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
---------	--------

## attribute: **Description**

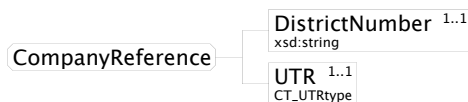
**XML**

base	<a href="#">CTexcludedCharsStringType</a>
path	[AttachmentStructure]/@Description
cardinality	0..1
description	Description of the attached file
example	2001-2002 accounts - full



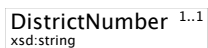
## CompanyReference XML

### 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  
CT\_IRnonNegativeWholeUnitsMonetaryType  
Currency ?

base	<a href="#">CT_IRnonNegativeWholeUnitsMonetaryType</a>
path	[IRnonNegativeWholeUnitsMonetaryStructure]
example	88.00

base	<a href="#">CT_ISOcurrencyType</a>
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 ?

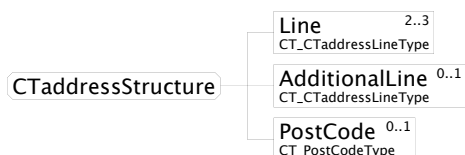
base	CT_IRnonNegativeMonetaryStructure
path	[CTpoundPenceStructure]
maxInclusive	99999999999.99

## CTAddressStructure

XML

## type: CTAddressStructure

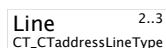
XML



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

## element: Line

XML



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

## element: AdditionalLine

XML



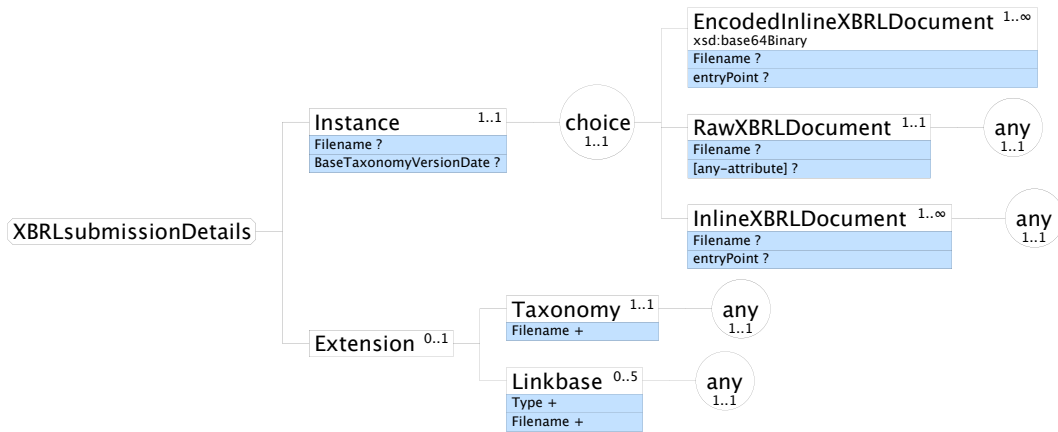
base	<a href="#">CT_CTAddressLineType</a>
path	[CTAddressStructure]/AdditionalLine
cardinality	0..1
example	Osney Mead Park
maxLength	18
pattern	[^!£\$%^\*\+€=_\{\}\[\];:@~#?<> \\]*

## element: PostCode

XML



base	<a href="#">CT_PostCodeType</a>
path	[CTAddressStructure]/PostCode
cardinality	0..1
example	OX2 0DP
maxLength	8



## type: XBRLsubmissionDetails

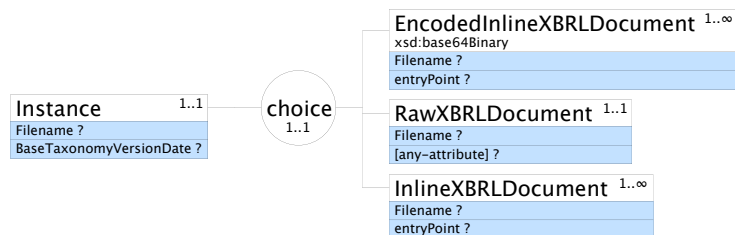
## XML



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.
transactional message (cy)	Rydych wedi ceisio cyflwyno cyfrifon neu gyfrifiannau aml dudalen ond nid ydych wedi nodi'r prif dudalen gyda phriodoledd Pwynt Mynediad.
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.
transactional message (cy)	Rydych wedi ceisio cyflwyno cyfrifon neu gyfrifiannau aml dudalen ond nid ydych wedi nodi'r prif dudalen gyda phriodoledd Pwynt Mynediad.

## attribute: Filename

## XML

base	CTfilenameType
path	[XBRLsubmissionDetails]/Instance/@Filename
cardinality	0..1

description	Filename of the instance. Use of this attribute is deprecated.
id	[FILENAME]

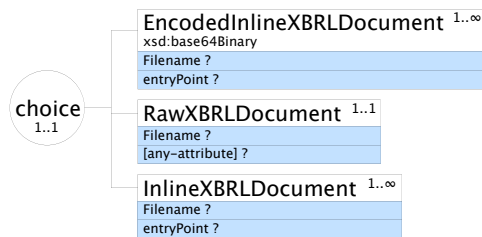
#### attribute: BaseTaxonomyVersionDate

XML

base	CT_DateType
path	[XBRLsubmissionDetails]/Instance/@BaseTaxonomyVersionDate
cardinality	0..1
description	Taxonomy version date of the base taxonomy
example	2005-04-01
id	[BASETAXONOMYVERSIONDATE]

#### choice:

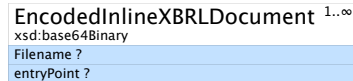
XML



path	[XBRLsubmissionDetails]/Instance
cardinality	1..1

#### element: EncodedInlineXBRLDocument

XML



base	xsd:base64Binary
path	[XBRLsubmissionDetails]/Instance/EncodedInlineXBRLDocument
cardinality	1..∞
example	AAAA
id	[ENCODEDINLINEXBRLDOCUMENT]

#### validation rule:

error code: 9970	description: If multiple repetitions of [ENCODEDINLINEXBRLDOCUMENT] 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)	Rydych wedi ceisio cyflwyno cyfrifon neu gyfrifiannau aml dudalen ond nid ydych wedi nodi priodoleddau enw'r ffeil ar gyfer pob un o'r tudalennau

#### attribute: Filename

XML

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

#### attribute: entryPoint

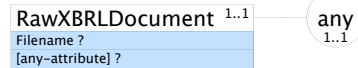
XML



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

## element: RawXBRLDocument

XML



path	[XBRLsubmissionDetails]/Instance/RawXBRLDocument
cardinality	1..1
id	[RAWXBRLDOCUMENT]

## 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/5" namespace
processing	skip

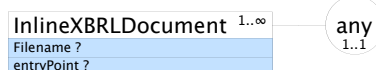
## any:

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	[INLINEXBRLDOCUMENT]

## validation rule:

error code: 9970	description: If multiple repetitions of [INLINEXBRLDOCUMENT] 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)	Rydych wedi ceisio cyflwyno cyfrifon neu gyfrifiannau aml dudalen ond nid ydych wedi nodi priodoleddau enw'r ffeil ar gyfer pob un o'r tudalennau.

## 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	[ENTRYPOINT2]

## 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

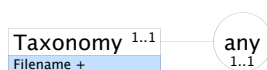


path	[XBRLsubmissionDetails]/Extension
cardinality	0..1
description	Extension taxonomy details
id	[EXTENSION]

### validation rule:

error code: 9902	description: [EXTENSION] should not be present if [RAWXBRLDOCUMENT]
transactional message (en)	An extension taxonomy must not be provided if raw XBRL is submitted. Please contact your software supplier.
transactional message (cy)	Ni ddylai estyniad tacsonomeg cael ei rhoi os yw XBRL crai yn cael ei chyflwyno. Cysylltwch â'ch darparwr meddalwedd.

## 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	[FILENAME2]

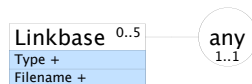
#### any:

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: Type

XML

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

#### enumerated values:

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

#### attribute: Filename

XML

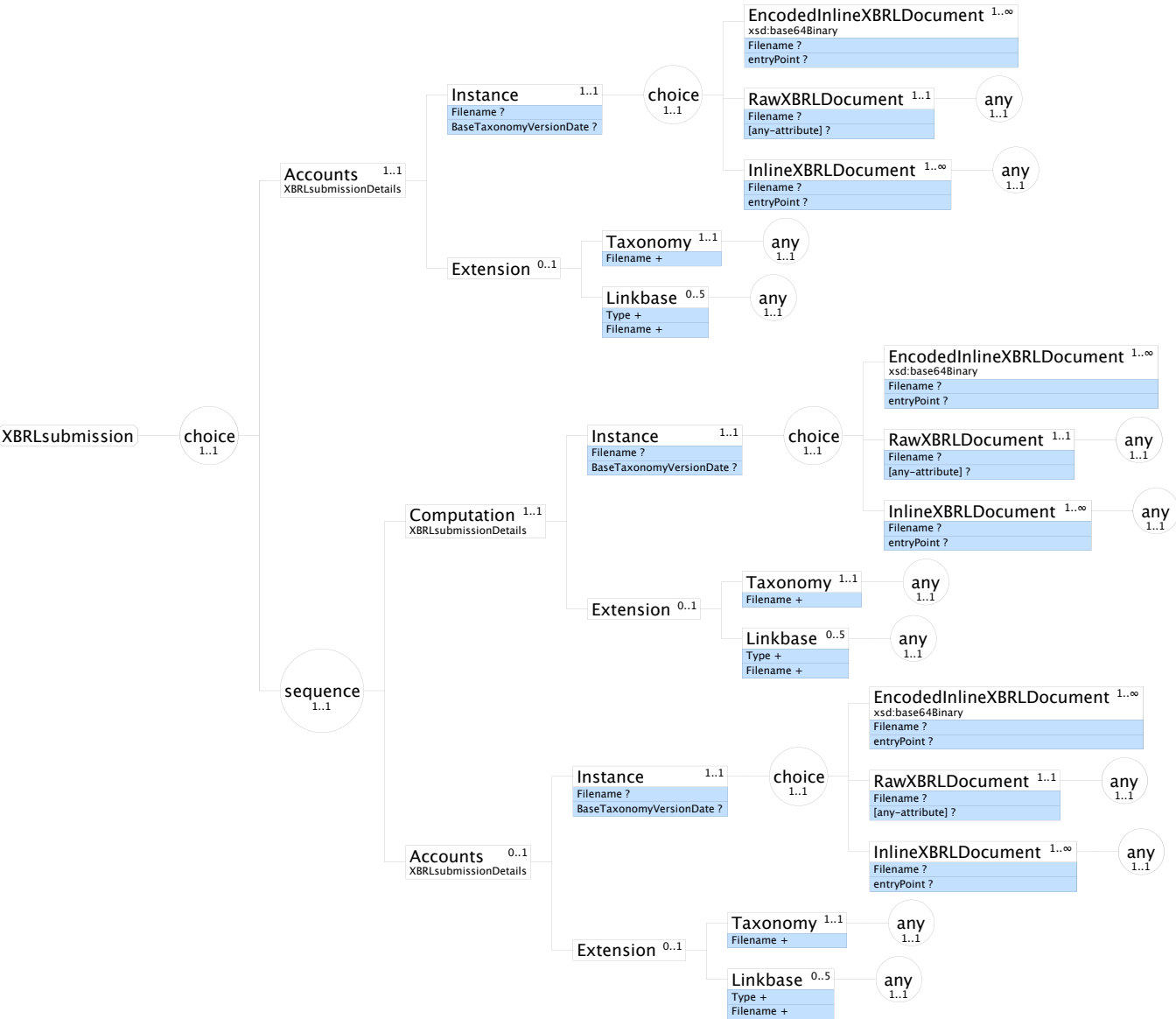
base	CTfilenameType
path	[XBRLsubmissionDetails]/Extension/Linkbase/@Filename

cardinality	1..1
description	Filename of the linkbase
id	[FILENAME3]

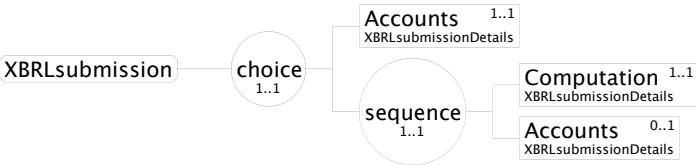
any:

**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

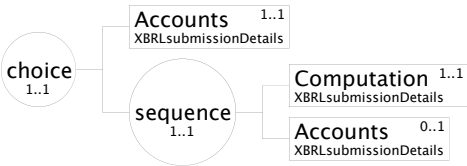


type: XBRLsubmission

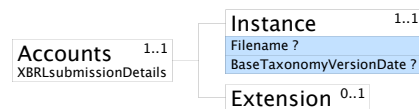


path	[XBRLsubmission]
description	Standard structure for submitting XBRL attachments

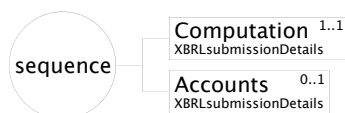
choice:



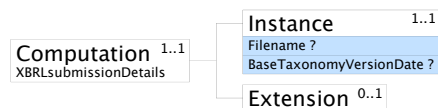
path	[XBRLsubmission]
cardinality	1..1



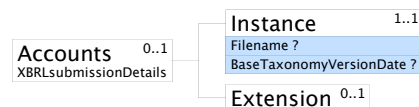
base	<a href="#">XBRLsubmissionDetails</a>
path	[XBRLsubmission]/Accounts
cardinality	1..1
description	Submission of Accounts
id	[XBRLACCOUNTS]



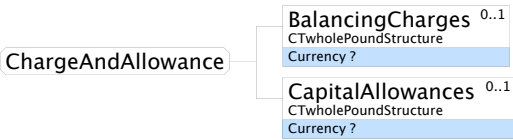
path	[XBRLsubmission]
cardinality	1..1



base	<a href="#">XBRLsubmissionDetails</a>
path	[XBRLsubmission]/Computation
cardinality	1..1
description	Submission of Computation
id	[XBRLCOMPUTATIONS]



base	<a href="#">XBRLsubmissionDetails</a>
path	[XBRLsubmission]/Accounts
cardinality	0..1
description	Submission of Accounts



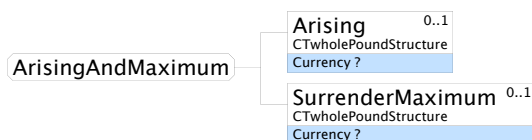
path	[ChargeAndAllowance]
------	----------------------



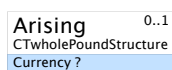
base	CTwholePoundStructure
path	[ChargeAndAllowance]/BalancingCharges
cardinality	0..1



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



path	[ArisingAndMaximum]
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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.
transactional message (cy)	Mae 'Yr uchafswm sydd ar gael i'w ildio fel rhyddhad grŵp' wedi ei gwblhau felly mae'n rhaid i'r swm sy'n 'Codi' fod yn fwy na sero.
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'.
transactional message (cy)	Ni ddylai 'Yr uchafswm sydd ar gael i'w ildio fel rhyddhad grŵp' fod yn fwy na'r swm sy'n 'Codi'.



CTextcludedCharsStringType

CT\_CTstringType

base	<a href="#">CT_CTstringType</a>
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

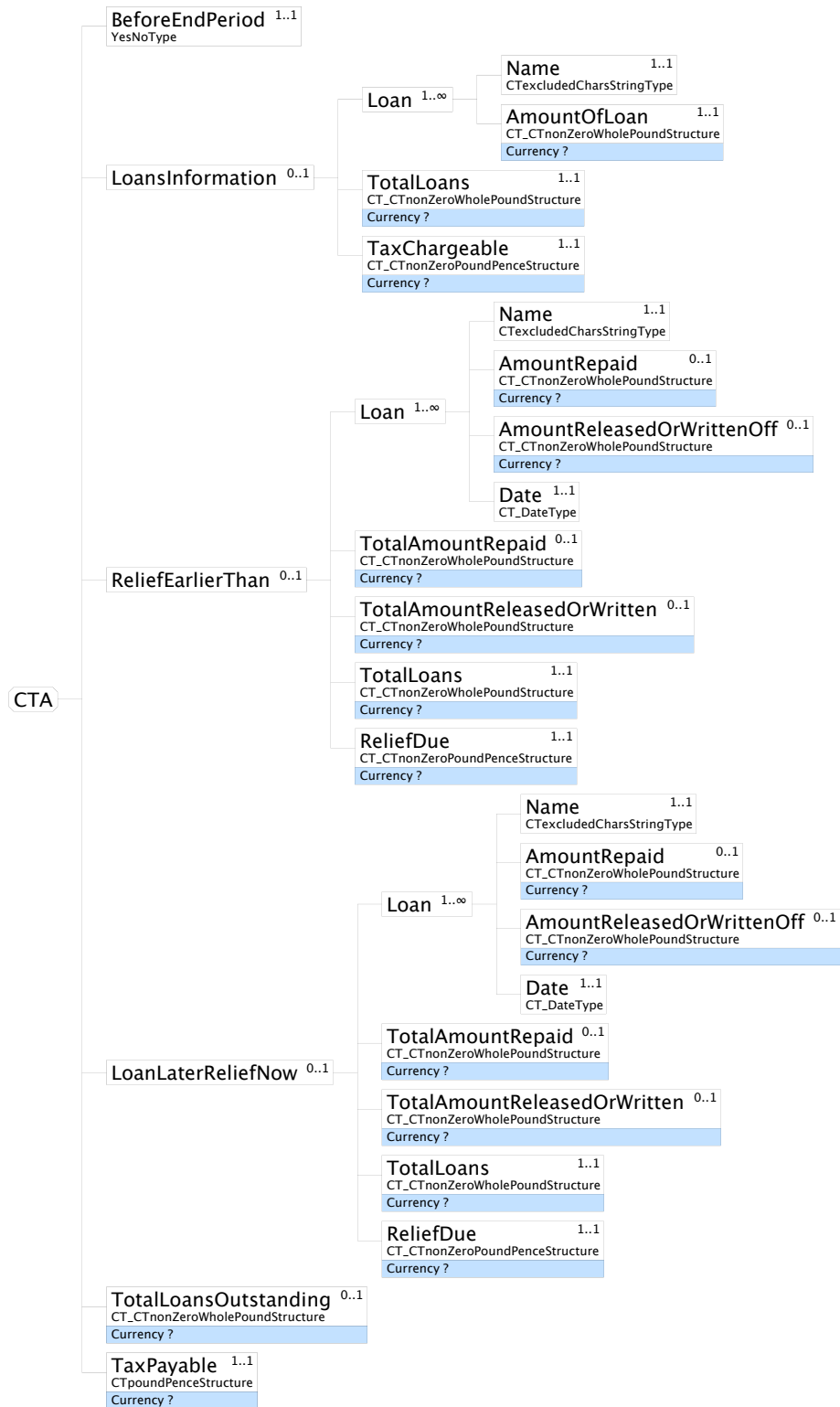
xsd:nonNegativeInteger

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

CTalphaNumericStringType

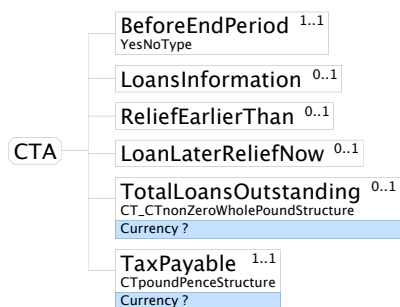
CT\_CTstringType

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



type: CTA

XML



path

[CTA]

## element: BeforeEndPeriod

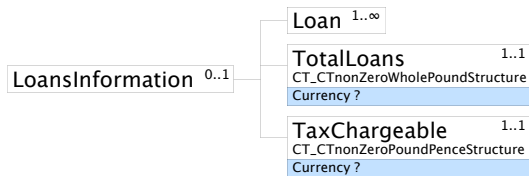
XML

BeforeEndPeriod 1..1  
YesNoType

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	[A5]

## element: LoansInformation

XML



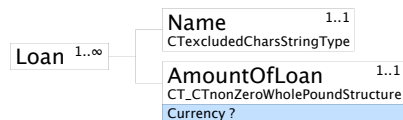
path	[CTA]/LoansInformation
cardinality	0..1
description	Loans information
id	[LOANSINFORMATION]

### 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 in Part 1
transactional message (cy)	Aed yn uwch nag uchafswm y benthyciadau yn Rhan 1

## element: Loan

XML



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

## element: Name

XML

Name 1..1  
CTextExcludedCharsStringType

base	CTextExcludedCharsStringType
path	[CTA]/LoansInformation/Loan/Name
cardinality	1..1
description	Name of participator or associate
example	Associate Plc
minLength	2
maxLength	56
id	[A10A]

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	[A10B]

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	[A15]

## validation rule:

error code: 9401	description: [A15] should equal the sum of all iterations of [A10B]
transactional message (en)	Box A15 must equal the sum of all 'Amount of loan' amounts in column A10B
transactional message (cy)	Mae'n rhaid i Flwch A15 fod yn hafal i swm yr holl symiau 'Swm y benthygiad' yng ngholofn A10B

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	[A20]

## validation rule:

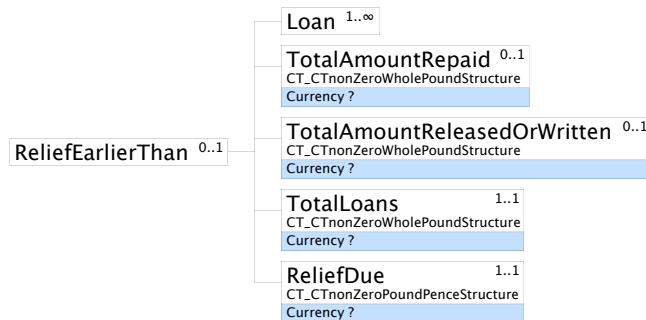
error code: 9466	description: If [LOANS-PARTICIPATOR-RATE] does not change in the period [30] to [35] inclusive: [A20] should equal [A15] at [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.
transactional message (en)	If the loans to participator rate does not change in the accounting period of the return then Box A20 must equal Box A15 multiplied by the loans to participator rate for that period. Round down for fractions less than half a penny and round up for fractions of half a penny or greater
error code: 9467	description: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A20] should be at least ([A15] at the lowest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards).
transactional message (en)	If the loans to participator rate changes in the accounting period of the return then Box A20 must be equal to or greater than Box A15 multiplied by the lowest loans to participator rate for that period. Round down for fractions less than half a penny and round up for fractions of half a penny or greater
error code: 9468	description: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A20] should be at most [A15] at the highest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.



transactional message (en)	If the loans to participator rate changes in the accounting period of the return then Box A20 must be equal to or less than Box A15 multiplied by the highest loans to participator rate for that period. Round down for fractions less than half a penny and round up for fractions of half a penny or greater
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## element: ReliefEarlierThan

XML



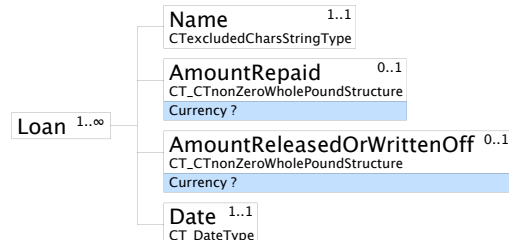
path	[CTA]/ReliefEarlierThan
cardinality	0..1
description	Loans made during the returning period – Relief for amounts repaid, released or written off after the end of the period but earlier than 9 months and 1 day after the end of the period
id	[RELIEFEARLIERTHAN]

### validation rule:

error code: 9403	description: [A25] may occur up to 999 times
transactional message (en)	The maximum number of loans has been exceeded in Part 2
transactional message (cy)	Aed yn uwch nag uchafswm y benthyciadau yn Rhan 2

## element: Loan

XML



path	[CTA]/ReliefEarlierThan/Loan
cardinality	1..∞
description	Loan
id	[A25]

### validation rule:

error code: 9404	description: Within each iteration of [A25] at least one of [A25B] and [A25C] should be greater than 0
transactional message (en)	At least one of 'Amount repaid/return repayments made' in Box A25B or 'Amount released or written off' in Box A25C must be greater than 0 (zero).
transactional message (cy)	Mae'n rhaid i o leiaf un o 'Swm a ad-dalwyd/ad-daliadau ffurflen dreth a wnaed' ym Mlwch A25B neu 'Swm a ryddhawyd neu a ddiddymwyd' ym Mlwch A25C fod yn uwch na 0 (sero).
error code: 9405	description: [LOANSINFORMATION] should be present if [A25] is present
transactional message (en)	If 'Part 2: Relief for return payments and/or amounts repaid, released or written off within 9 months' is completed then 'Part 1: Outstanding loans and arrangements' made must be completed
transactional message (cy)	Os yw 'Rhan 2: Rhyddhad ar gyfer taliadau ffurflen treth a/neu symiau a ad-dalwyd, a ryddhawyd neu a ddilëwyd o fewn 9 mis' wedi ei gwblhau yna mae'n rhaid i 'Rhan 1: Benthyciadau heb eu had-dalu a threfniadau' gael ei gwblhau

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	[A25A]

AmountRepaid 0..1  
CT\_CTnonZeroWholePoundStructure  
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTA]/ReliefEarlierThan/Loan/AmountRepaid
cardinality	0..1
description	Amount repaid
id	[A25B]

AmountReleasedOrWrittenOff 0..1  
CT\_CTnonZeroWholePoundStructure  
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTA]/ReliefEarlierThan/Loan/AmountReleasedOrWrittenOff
cardinality	0..1
description	Amount released or written off
id	[A25C]

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	[A25D]

## validation rule:

error code: 9406	description: [A25D] must be before nine months and one day after [35]. If [35] is on the last day of the month, [A25D] must be before the first day of the month ten months after [35].
transactional message (en)	The 'Date of repayment, release or write-off' in Box A25D must be less than nine months and one day after the period To date in Box 35.
transactional message (cy)	Mae'n rhaid i'r 'Dyddiad ad-daliad, rhyddhad neu ddiddymu' ym Mlwch A25D fod yn llai na naw mis ac un diwrnod ar ôl dyddiad l y cyfnod ym Mlwch 35

error code: 9429	description: [A25D] should be after [35]
transactional message (en)	The 'Date of repayment, release or write-off' in Box A25D must be after the period To date in Box 35.
transactional message (cy)	Mae'n rhaid i'r 'Dyddiad ad-daliad, rhyddhad neu ddiddymu' ym Mlwch A25D fod ar ôl dyddiad l y cyfnod ym Mlwch 35

## 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	[A30]

### validation rule:

error code: 9407	description: [A30] should equal the sum of all iterations of [A25B]
transactional message (en)	Box A30 must equal the sum of all 'Amounts repaid/return repayments made' in Boxes A25B
transactional message (cy)	Mae'n rhaid i Flwch A30 fod yn hafal i swm yr holl symiau 'Swm a ad-dalwyd/ad-daliadau ffurflen dreth a wnaed' ym Mlychau A25B

## 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	[A35]

### validation rule:

error code: 9408	description: [A35] should equal the sum of all iterations of [A25C]
transactional message (en)	Box A35 must equal the sum of all 'Amounts released or written off' made in Boxes A25C
transactional message (cy)	Mae'n rhaid i Flwch A35 fod yn hafal i swm yr holl symiau 'Swm a ryddhawyd neu a ddiddymwyd' a wnaed ym Mlychau A25C

## 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	[A40]

### validation rule:

error code: 9409	description: [A40] should equal [A30] plus [A35]
------------------	--

transactional message (en)	Box A40 must equal the sum of Boxes A30 and A35
transactional message (cy)	Mae'n rhaid i Flwch A40 fod yn hafal i swm Blychau A30 ac A35

## element: ReliefDue

XML

ReliefDue	1..1
CT_CTnonZeroPoundPenceStructure	
Currency ?	

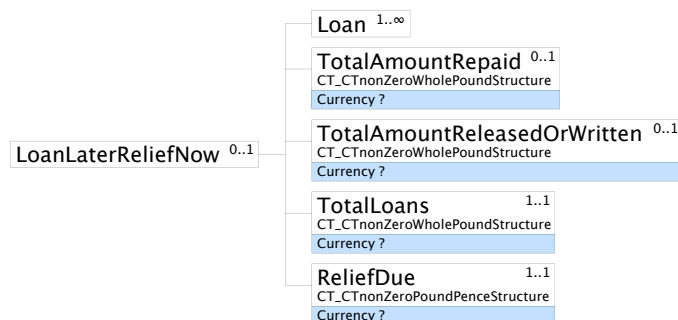
base	CT_CTnonZeroPoundPenceStructure
path	[CTA]/ReliefEarlierThan/ReliefDue
cardinality	1..1
description	Relief due
id	[A45]

### validation rule:

error code: 9411	description: [A45] should not exceed [A20]
transactional message (en)	Box A45 must not be greater than Box A20
transactional message (cy)	Ni ddylai Blwch A45 fod yn fwy na Blwch A20
error code: 9469	description: If [LOANS-PARTICIPATOR-RATE] does not change in the period [30] to [35] inclusive: [A45] should equal [A40] at [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.
transactional message (en)	If the loans to participator rate does not change in the accounting period of the return then Box A45 must equal Box A40 multiplied by the loans to participator rate for that period. Round down for fractions less than half a penny and round up for fractions of half a penny or greater
error code: 9470	description: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A45] should be at least [A40] at the lowest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.
transactional message (en)	If the loans to participator rate changes in the accounting period of the return then Box A45 must be equal to or greater than Box A40 multiplied by the lowest loans to participator rate for that period. Round down for fractions less than half a penny and round up for fractions of half a penny or greater
error code: 9471	description: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A45] should be at most [A40] at the highest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.
transactional message (en)	If the loans to participator rate changes in the accounting period of the return then Box A45 must be equal to or less than Box A40 multiplied by the highest loans to participator rate for that period. Round down for fractions less than half a penny and round up for fractions of half a penny or greater

## 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	[LOANLATERRELIEFNOW]

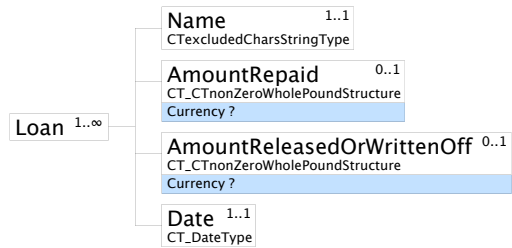
### validation rule:

error code: 9418	description: [A50] may occur up to 999 times
transactional message (en)	The maximum number of loans has been exceeded in Part 3

transactional message (cy)	Aed yn uwch nag uchafswm y benthyciadau yn Rhan 3
----------------------------	---

## element: Loan

XML



path	[CTA]/LoanLaterReliefNow/Loan
cardinality	1..∞
description	Loan
id	[A50]

### validation rule:

error code: 9419	description: Within each iteration of [A50], at least one of [A50B] and [A50C] should be greater than 0
transactional message (en)	At least one of 'Amount repaid/return repayments made' in Box A50B or 'Amount released or written off' in Box A50C must be greater than 0 (zero).
transactional message (cy)	Mae'n rhaid i o leiaf un o 'Swm a ad-dalwyd/ad-daliadau ffurflen dreth' ym Mlwch A50B neu 'Swm a ryddhawyd neu a ddiddymwyd' ym Mlwch A50C 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	[A50A]

## element: AmountRepaid

XML



base	CT_CTnonZeroWholePoundStructure
path	[CTA]/LoanLaterReliefNow/Loan/AmountRepaid
cardinality	0..1
description	Amount repaid
id	[A50B]

## element: AmountReleasedOrWrittenOff

XML



base	CT_CTnonZeroWholePoundStructure
------	---------------------------------

path	[CTA]/LoanLaterReliefNow/Loan/AmountReleasedOrWrittenOff
cardinality	0..1
description	Amount released or written off
id	[A50C]

## 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	[A50D]

### validation rule:

error code: 9430	description: Must be after the date nine months after [35]. If [35] is on the last day of the month, [A50D] must be later than the last day of the month nine months after [35].
transactional message (en)	The 'Date of repayment, release or write-off' in Box A50D must be at least nine months after the period To date in Box 35.
transactional message (cy)	Mae'n rhaid i'r 'Dyddiad ad-daliad, rhyddhad neu ddiddymu' ym Mlwch A50D fod o leiaf naw mis ar ôl dyddiad I y cyfnod ym Mlwch 35.
error code: 9431	description: [A50D] cannot be later than today
transactional message (en)	The 'Date of repayment, release or write-off' in Box A50D cannot be later than today
transactional message (cy)	Ni all y 'Dyddiad ad-dalu, rhyddhau neu ddiddymu' ym Mlwch A50D fod yn hwyrach na heddiw.

## element: TotalAmountRepaid

XML

TotalAmountRepaid 0..1  
CT\_CTnonZeroWholePoundStructure  
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTA]/LoanLaterReliefNow/TotalAmountRepaid
cardinality	0..1
description	Total amount repaid
id	[A55]

### validation rule:

error code: 9421	description: [A55] should equal the sum of all iterations of [A50B]
transactional message (en)	Box A55 must equal the sum of all 'Amounts repaid/return repayments made' in Boxes A50B
transactional message (cy)	Mae'n rhaid i Flwch A55 fod yn hafal i swm yr holl symiau 'Swm a ad-dalwyd/ad-daliadau ffurflen dreth a wnaed' ym Mlychau A50B

## 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	[A60]

**validation rule:**

error code: 9422	description: [A60] should equal the sum of all iterations of [A50C]
transactional message (en)	Box A60 must equal the sum of all 'Amounts released or written off' made in Boxes A50C
transactional message (cy)	Mae'n rhaid i Flwch A60 fod yn hafal i swm yr holl symiau 'Swm a ryddhawyd neu a ddiddymwyd' a wnaed ym Mlychau A50C

**element: TotalLoans****XML**

**TotalLoans** 1..1  
CT\_CTnonZeroWholePoundStructure  
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTA]/LoanLaterReliefNow/TotalLoans
cardinality	1..1
description	Total loans
id	[A65]

**validation rule:**

error code: 9423	description: [A65] should equal [A55] plus [A60]
transactional message (en)	Box A65 must equal the sum of Boxes A55 and A60
transactional message (cy)	Mae'n rhaid i Flwch A65 fod yn hafal i swm Blychau A55 ac A60

**element: ReliefDue****XML**

**ReliefDue** 1..1  
CT\_CTnonZeroPoundPenceStructure  
Currency ?

base	CT_CTnonZeroPoundPenceStructure
path	[CTA]/LoanLaterReliefNow/ReliefDue
cardinality	1..1
description	Relief due
id	[A70]

**validation rule:**

error code: 9425	description: [A70] should not exceed [A20]
transactional message (en)	Box A70 must not be greater than Box A20
transactional message (cy)	Ni ddylai Blwch A70 fod yn fwy na Blwch A20
error code: 9426	description: [485] should be 'yes' if [A70] is greater than 0
transactional message (en)	If Box A70 is completed then Box 485 must be completed
transactional message (cy)	Os yw Blwch A70 wedi ei gwblhau yna mae'n rhaid i Flwch 485 gael ei gwblhau
error code: 9472	description: If [LOANS-PARTICIPATOR-RATE] does not change in the period [30] to [35] inclusive: [A70] should equal [A65] at [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.
transactional message (en)	If the loans to participator rate does not change in the accounting period of the return then Box A65 must equal Box A70 multiplied by the loans to participator rate for that period. Round down for fractions less than half a penny and round up for fractions of half a penny or greater
error code: 9473	description: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A70] should be at least [A65] at the lowest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.
transactional message (en)	If the loans to participator rate changes in the accounting period of the return then Box A65 must be equal to or greater than Box A70 multiplied by the lowest loans to participator rate for that period. Round down for fractions less than half a penny and round up for fractions of half a penny or greater
error code: 9474	description: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A70] should be at most [A65] at the highest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.

transactional message (en)	If the loans to participator rate changes in the accounting period of the return then Box A65 must be equal to or less than Box A70 multiplied by the highest loans to participator rate for that period. Round down for fractions less than half a penny and round up for fractions of half a penny or greater
----------------------------	---

## element: TotalLoansOutstanding

XML

TotalLoansOutstanding 0..1  
CT\_CTnonZeroWholePoundStructure  
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTA]/TotalLoansOutstanding
cardinality	0..1
description	Total loans outstanding
id	[A75]

## element: TaxPayable

XML

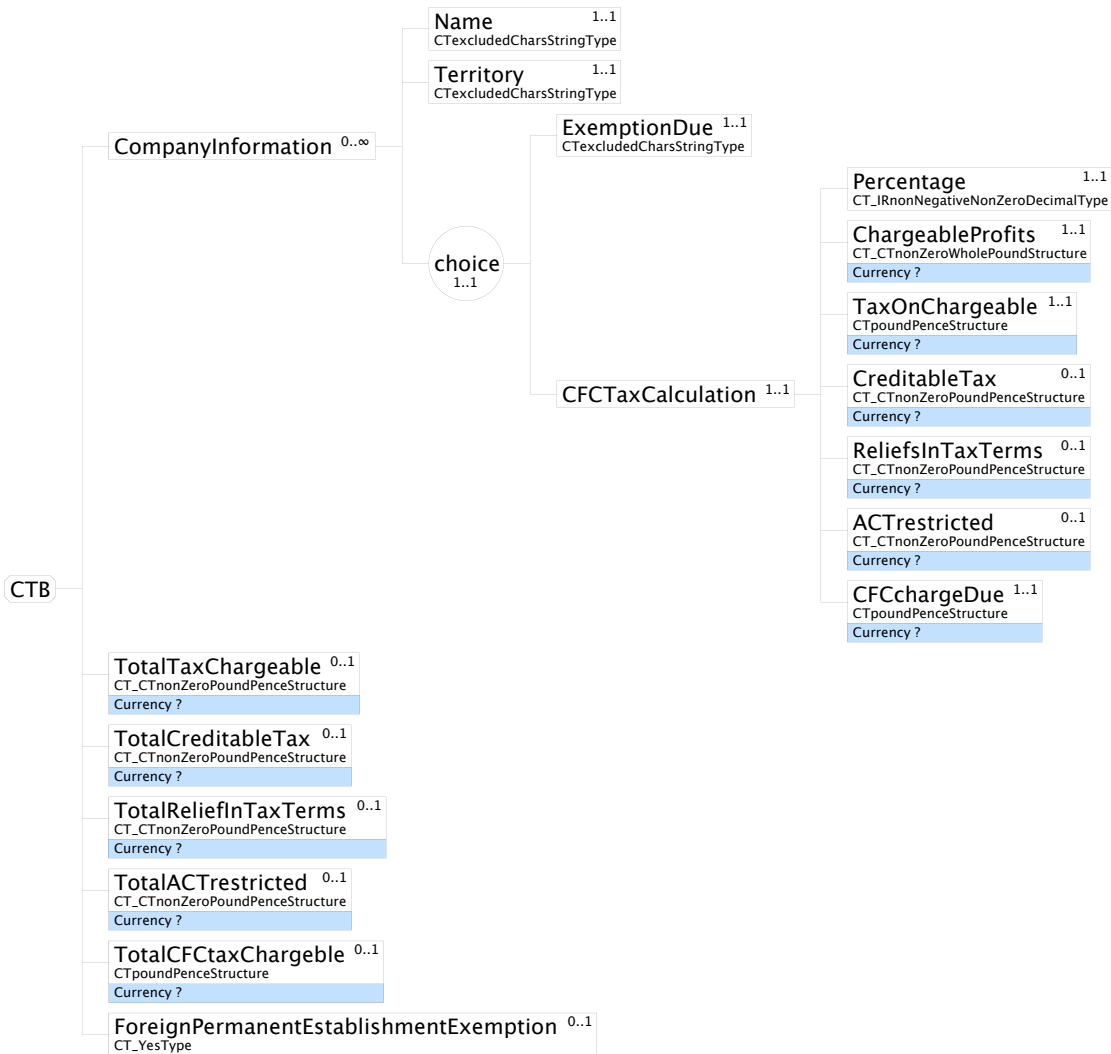
TaxPayable 1..1  
CTpoundPenceStructure  
Currency ?

base	CTpoundPenceStructure
path	[CTA]/TaxPayable
cardinality	1..1
description	Tax payable s419
id	[A80]

### validation rule:

error code: 9427	description: [A80] should equal [A20] minus ( [A45] plus [A70] )
transactional message (en)	Box A80 must equal Box A20 minus (the sum of Boxes A45 and A70)
transactional message (cy)	Mae'n rhaid i Flwch A80 fod yn hafal i Flwch A3 llai (swm Blychau A45 ac A70)
error code: 9428	description: [480] should be present and equal to [A80] if [A80] is present
transactional message (en)	If Box A80 is completed then Box 480 must be completed and equal to Box A80
transactional message (cy)	Os yw Blwch A80 wedi ei gwblhau mae'n rhaid i Flwch 480 fod wedi ei gwblhau ac yn hafal i Flwch A80





type: CTB

XML



path	[CTB]
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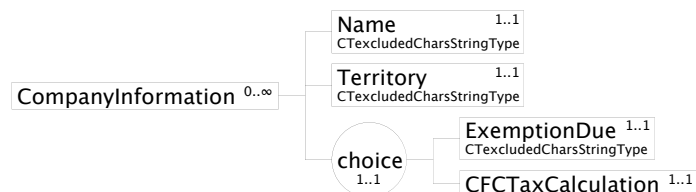
## validation rule:

error code: 9450	description: [B10] should be present if the sum of all iterations of [B5F] is greater than zero
transactional message (en)	Box B10 must be completed if the sum of 'Tax on chargeable profits' in Boxes B5F is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch B10 os yw swm 'Treth ar elw trethadwy' ym Mlychau B5F yn fwy na 0 (sero)
error code: 9451	description: [B15] should be present if [B5G] is present
transactional message (en)	Box B15 must be completed if 'Creditable tax' in Box B5G is completed

transactional message (cy)	Mae'n rhaid cwblhau Blwch B15 os yw 'Treth y gellir ei chredydu' ym Mlwch B5G wedi ei chwblhau
error code: 9452	description: [B20] should be present if [B5H] is present
transactional message (en)	Box B20 must be completed if 'Reliefs in terms of tax' in Box B5H is completed
transactional message (cy)	Mae'n rhaid cwblhau Blwch B20 os yw 'Rhyddhad mewn perthynas â threth' ym Mlwch B5H wedi ei gwblhau
error code: 9453	description: [B25] should be present if [B5I] is present
transactional message (en)	Box B25 must be completed if 'ACT as restricted' in Box B5I is completed
transactional message (cy)	Mae'n rhaid cwblhau Blwch B25 os yw 'ACT fel y cyfyngir' ym Mlwch B5I wedi ei gwblhau
error code: 9454	description: [B30] should be present if [SB010b] is present
transactional message (en)	Box B30 must be completed if any of 'Tax on chargeable profits' in Box B5F, 'Creditable tax' in Box B5G, 'Reliefs in terms of tax' in Box B5H, 'ACT as restricted' in Box B5I or 'CFC charge due' in Box B5J are completed
transactional message (cy)	Mae'n rhaid cwblhau Blwch B30 os yw unrhyw un o'r rhain wedi eu cwblhau: 'Treth ar elw trethadwy' ym Mlwch B5F, 'Treth y gellir ei chredydu' ym Mlwch B5G, 'Rhyddhad mewn perthynas â threth' ym Mlwch B5H, ACT fel y cyfyngir ym Mlwch B5I neu 'Tâl CFC sy'n ddyledus' ym Mlwch B5J
error code: 9460	description: If [N096] is present, then at least one of [COMPANYINFORMATIONPAGEB] or [B35] should be present.
transactional message (en)	Supplementary form CT600B is present so at least one group of Boxes B1, B2, B3, B4 and B5 or Box B35 must be completed

## element: CompanyInformation

XML



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

## 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	[B5A]

## 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	[B5B]

choice:

XML



path	[CTB]/CompanyInformation
cardinality	1..1

element: **ExemptionDue**

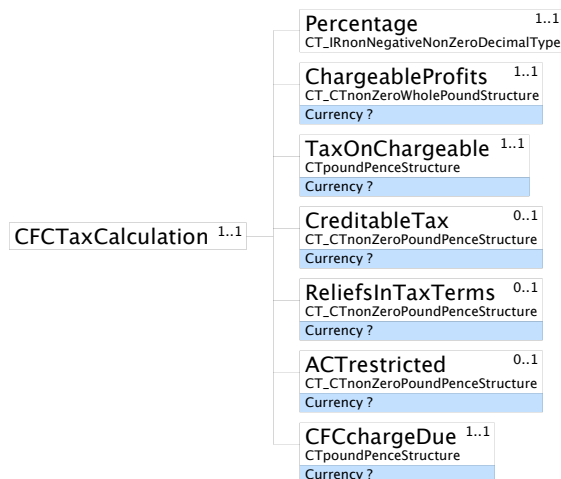
XML

ExemptionDue 1..1  
CTexcludedCharsStringType

base	CTexcludedCharsStringType
path	[CTB]/CompanyInformation/ExemptionDue
cardinality	1..1
description	Exemption due (if any)
example	Exempt under S123
minLength	2
maxLength	56
id	[B5C]

element: **CFCTaxCalculation**

XML



path	[CTB]/CompanyInformation/CFCTaxCalculation
cardinality	1..1
description	CFCTaxCalculation
id	[SB010b]

element: **Percentage**

XML

Percentage 1..1  
CT\_IRnonNegativeNonZeroDecimalType

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	[B5D]

## element: ChargeableProfits

XML

ChargeableProfits 1..1  
CT\_CTnonZeroWholePoundStructure  
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTB]/CompanyInformation/CFCTaxCalculation/ChargeableProfits
cardinality	1..1
description	Chargeable profits
id	[B5E]

## element: TaxOnChargeable

XML

TaxOnChargeable 1..1  
CTpoundPenceStructure  
Currency ?

base	CTpoundPenceStructure
path	[CTB]/CompanyInformation/CFCTaxCalculation/TaxOnChargeable
cardinality	1..1
description	Tax on chargeable profits
id	[B5F]

## element: CreditableTax

XML

CreditableTax 0..1  
CT\_CTnonZeroPoundPenceStructure  
Currency ?

base	CT_CTnonZeroPoundPenceStructure
path	[CTB]/CompanyInformation/CFCTaxCalculation/CreditableTax
cardinality	0..1
description	Creditable tax
id	[B5G]

## 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	[B5H]

## 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	[B5I]

## element: CFCchargeDue

XML

CFCchargeDue	1..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTB]/CompanyInformation/CFCTaxCalculation/CFCchargeDue
cardinality	1..1
description	CFC charge due
id	[B5J]

### validation rule:

error code: 9455	description: [B5J] should equal [B5F] minus the sum of [B5G], [B5H] and [B5I]
transactional message (en)	CFC charge due' in Box B5J must equal 'Tax on chargeable profits' in Box B5F minus (the sum of 'Creditable tax' in Box B5G, 'Reliefs in terms of tax' in Box B5H and 'ACT as restricted' in Box B5I)
transactional message (cy)	Mae'n rhaid i 'Tâl CFC sy'n ddyledus' ym Mlwch B5J fod yn hafal i 'Treth ar elw trethadwy' ym Mlwch B5F llai (swm 'Treth y gellir ei chredydu' ym Mlwch B5G, 'Rhyddhad mewn perthynas â threth' ym Mlwch B5H ac 'ACT fel y cyfyngir' ym Mlwch B5I)

## 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	[B10]

### validation rule:

error code: 9456	description: [B10] should equal the sum of all entries in [B5F]
transactional message (en)	Box B10 must equal the sum of 'Tax on chargeable profits' in Boxes B5F
transactional message (cy)	Mae'n rhaid i Flwch B10 fod yn hafal i swm 'Treth ar elw trethadwy' ym Mlychau B5F

## element: TotalCreditableTax

XML

TotalCreditableTax	0..1
CT_CTnonZeroPoundPenceStructure	
Currency ?	

base	CT_CTnonZeroPoundPenceStructure
path	[CTB]/TotalCreditableTax
cardinality	0..1
description	Total creditable tax

id	[B15]
----	-------

**validation rule:**

error code: 9457	description: [B15] should equal the sum of all entries in [B5G]
transactional message (en)	Box B15 must equal the sum of 'Creditable tax' in Boxes B5G
transactional message (cy)	Mae'n rhaid i Flwch B10 fod yn hafal i swm 'Treth y gellir ei chredydu' ym Mlychau B5G

**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	[B20]

**validation rule:**

error code: 9458	description: [B20] should equal the sum of all entries in [B5H]
transactional message (en)	Box B20 must equal the sum of 'Reliefs in terms of tax' in Boxes B5H
transactional message (cy)	Mae'n rhaid i Flwch B20 fod yn hafal i swm 'Rhyddhad mewn perthynas â threth' ym Mlychau B5H

**element: TotalACTrestricted**

**XML**

TotalACTrestricted 0..1  
CT\_CTnonZeroPoundPenceStructure  
Currency ?

base	CT_CTnonZeroPoundPenceStructure
path	[CTB]/TotalACTrestricted
cardinality	0..1
description	Total ACT as restricted
id	[B25]

**validation rule:**

error code: 9459	description: [B25] should equal the sum of all entries in [B5I]
transactional message (en)	Box B25 must equal the sum of 'ACT as restricted' in Boxes B5I
transactional message (cy)	Mae'n rhaid i Flwch B25 fod yn hafal i swm 'ACT fel y cyfyngir' ym Mlychau B5I

**element: TotalCFCtaxChargeble**

**XML**

TotalCFCtaxChargeble 0..1  
CTpoundPenceStructure  
Currency ?

base	CTpoundPenceStructure
path	[CTB]/TotalCFCtaxChargeble
cardinality	0..1
description	Total CFC tax chargeble
id	[B30]

**validation rule:**

error code: 9463	description: [B30] should equal the sum of all entries in [B5J]
transactional message (en)	Box B30 must equal the sum of 'CFC charge due' amounts in Boxes B5J
transactional message (cy)	Mae'n rhaid i Flwch B30 fod yn hafal i swm yr holl symiau 'Tâl CFC sy'n ddyledus' ym Mlychau B5J

error code: 9465	description: [490] should be present and equal to [B30] if [B30] is present
transactional message (en)	If Box B30 is completed then Box 490 must be completed and equal to Box B30
transactional message (cy)	Os yw Blwch B30 wedi ei gwblhau mae'n rhaid i Flwch 490 fod wedi ei gwblhau ac yn hafal i Flwch B30

## element: ForeignPermanentEstablishmentExemption

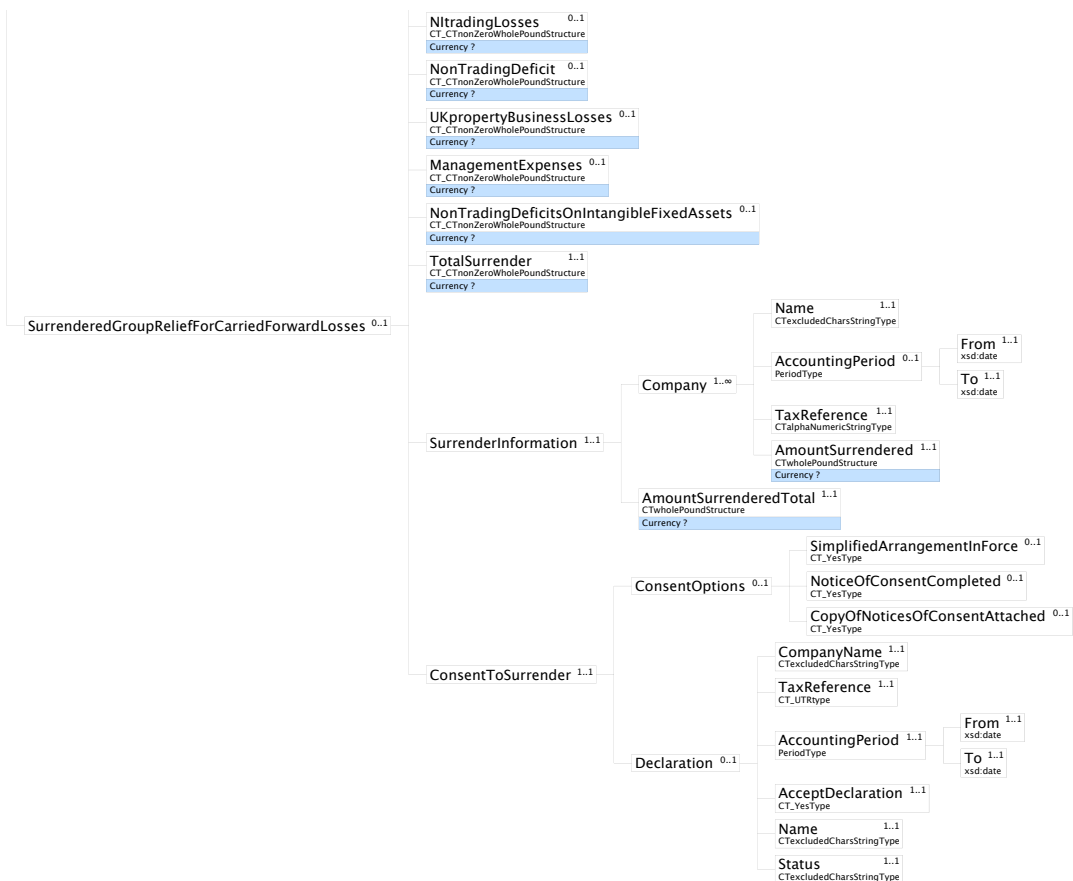
XML

ForeignPermanentEstablishmentExemption<sup>0..1</sup>  
CT\_YesType

base	CT_YesType
path	[CTB]/ForeignPermanentEstablishmentExemption
cardinality	0..1
description	This is the first period where an election for foreign permanent establishment exemption applies
id	[B35]

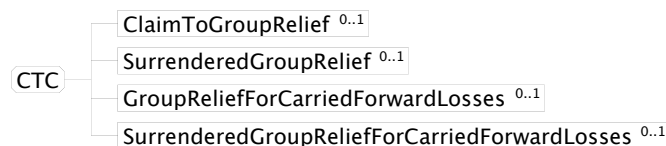






type: CTC

XML



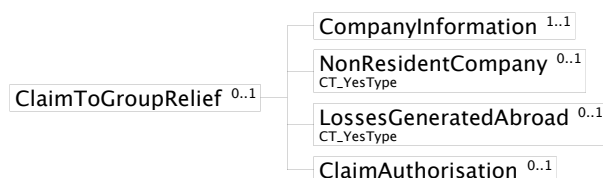
path	[CTC]
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validation rule:

error code: 9544	description: At least one of [CLAIMTOGROUPELIEF], [SURRENDEREDGROUPELIEF], [GROUPELIEFCFL] or [SURRGROUPELIEFCFL] should be present
transactional message (en)	At least one of 'Part 1: Claims to group relief', 'Part 2: Amounts surrendered as group relief' must be completed, 'Part 3: Claims to group relief for carried forward losses' and 'Part 4: Amounts surrendered as group relief for carried forward losses' must be completed
transactional message (cy)	Mae'n rhaid llenwi o leiaf un o'r rhain: 'Rhan 1: Ceisiadau am ryddhad grŵp' a 'Rhan 2: Symiau a ildwyd fel rhyddhad grŵp'. Mae'n rhaid llenwi 'Rhan 3: Ceisiadau am ryddhad grŵp ar gyfer colledion a gariwyd ymlaen' a 'Rhan 4: Symiau a ildwyd fel rhyddhad grŵp ar gyfer colledion a gariwyd ymlaen'

element: ClaimToGroupRelief

XML



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

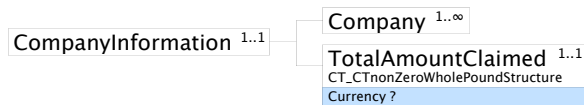
validation rule:

error code: 9518	description: [CLAIMAUTHORISATION] should be present if [N003] equals 'new' and [CLAIMTOGROUPELIEF] is present
------------------	---

transactional message (en)	The Claim authorisation section must be completed if the return type is New and there is a claim to group relief
transactional message (cy)	Mae'n rhaid i'r adran 'Awdurdod cais' fod wedi ei gwblhau os ydy math y ffurflen dreth yn Newydd ac mae yna gais am ryddhad grŵp

## element: CompanyInformation

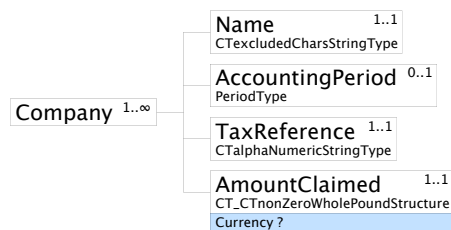
XML



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

## element: Company

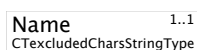
XML



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

## element: Name

XML



base	CTExcludedCharsStringType
path	[CTC]/ClaimToGroupRelief/CompanyInformation/Company/Name
cardinality	1..1
description	Name of surrendering company
example	WaveringSoft Ltd
minLength	2
maxLength	56
id	[C5A]

## element: AccountingPeriod

XML



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

id	[C5B]
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**validation rule:**

error code: 9502	description: The 'From' date of [C5B] should be on or before [35]
transactional message (en)	The 'Accounting period From date of surrendering company' in Box C5B must be on or before the return period To date in Box 35
transactional message (cy)	Mae'n rhaid i'r 'Dyddiad I cyfnod cyfrifyddu'r cwmni sy'n ildio' ym Mlwch C5B fod ar neu ar ôl dyddiad O cyfnod y ffurflen dreth ym Mlwch 35
error code: 9503	description: The period covered by [C5B] should not be longer than 12 months
transactional message (en)	The 'Accounting period of surrendering company' in Box C5B must not be longer than 12 months.
transactional message (cy)	Ni ddylai'r 'Cyfnod cyfrifyddu'r cwmni sy'n ildio' ym Mlwch C5B fod yn hirach na 12 mis.
error code: 9504	description: The 'To' date of [C5B] should not be before the 'From' date
transactional message (en)	The 'Accounting period of surrendering company' To date must not be before the From date in Box C5B
transactional message (cy)	Ni ddylai dyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n ildio' fod cyn y dyddiad O ym Mlwch C5B
error code: 9505	description: The 'To' date of [C5B] should be on or after [30]
transactional message (en)	The 'Accounting period of surrendering company' To date in Box C5B must be on or after the return period From date in Box 30
transactional message (cy)	Mae'n rhaid i ddyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n ildio' ym Mlwch C5B fod ar neu ar ôl dyddiad O cyfnod y ffurflen dreth ym Mlwch 30

**element: TaxReference**

**XML**

**TaxReference** 1..1  
CTAlphaNumericStringType

base	CTAlphaNumericStringType
path	[CTC]/ClaimToGroupRelief/CompanyInformation/Company/TaxReference
cardinality	1..1
description	Tax reference of surrendering company
minLength	8
maxLength	20
id	[C5C]

**element: AmountClaimed**

**XML**

**AmountClaimed** 1..1  
CT\_CTnonZeroWholePoundStructure  
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTC]/ClaimToGroupRelief/CompanyInformation/Company/AmountClaimed
cardinality	1..1
description	Amount claimed
id	[C5D]

**element: TotalAmountClaimed**

**XML**

**TotalAmountClaimed** 1..1  
CT\_CTnonZeroWholePoundStructure  
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTC]/ClaimToGroupRelief/CompanyInformation/TotalAmountClaimed
cardinality	1..1
description	Total group relief claimed
id	[C10]

## validation rule:

error code: 9506	description: [310] should be present and equal to [C10] if [C10] is present
transactional message (en)	If Box C10 is completed then Box 310 must be completed and equal to Box C10
transactional message (cy)	Os yw Blwch C10 wedi ei gwblhau mae'n rhaid i Flwch 310 fod wedi ei gwblhau ac yn hafal i Flwch C10.
error code: 9507	description: [C10] should equal the sum of all iterations of [C5D]
transactional message (en)	Box C10 must equal the sum of 'Claims to group relief Amount Claimed' in Boxes C5D
transactional message (cy)	Mae'n rhaid i Flwch C10 fod yn hafal i swm 'Ceisiadau am ryddhad grŵp Swm a Hawliwyd' ym Mlychau C5D

element: **NonResidentCompany**

XML

NonResidentCompany 0..1  
CT\_YesType

base	CT_YesType
path	[CTC]/ClaimToGroupRelief/NonResidentCompany
cardinality	0..1
description	Group relief claim involves losses of a trade carried on in the UK through a Permanent Establishment by a non-resident company
id	[C15]

element: **LossesGeneratedAbroad**

XML

LossesGeneratedAbroad 0..1  
CT\_YesType

base	CT_YesType
path	[CTC]/ClaimToGroupRelief/LossesGeneratedAbroad
cardinality	0..1
description	Group relief claim involves losses of a non-resident company other than those covered by SC023, or involves a non-resident link company
id	[C20]

element: **ClaimAuthorisation**

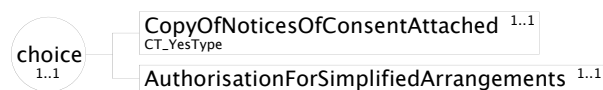
XML



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

## choice:

XML



path	[CTC]/ClaimToGroupRelief/ClaimAuthorisation
cardinality	1..1

element: **CopyOfNoticesOfConsentAttached**

XML

CopyOfNoticesOfConsentAttached 1..1  
CT\_YesType

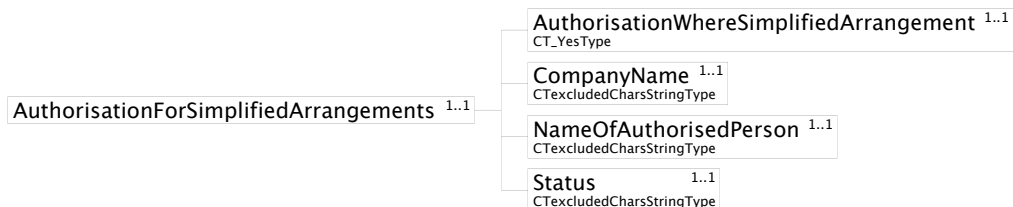
base	CT_YesType
path	[CTC]/ClaimToGroupRelief/ClaimAuthorisation/CopyOfNoticesOfConsentAttached
cardinality	1..1
description	Notice/s of consent attached?
id	[SC161]

**validation rule:**

error code: 9510	description: If [SC161] is 'yes' then there must be a PDF attachment of type 'other' in this submission.
transactional message (en)	If 'Copy of notices of consent' is completed then a PDF attachment of type 'Other' must be included
transactional message (cy)	Os ydy 'Copi o hysbysiadau cydsynio wedi eu hatodi' wedi ei gwblhau yna mae'n rhaid bod atodiad ar ffurf PDF o'r math 'Arall' yn bresennol
error code: 9973	description: [310] should exceed 0 if [SC161] is present
transactional message (en)	If 'Copy of notices of consent' is completed then Box 310 must be greater than 0 (zero)
transactional message (cy)	Os ydy 'Copi o hysbysiadau cydsynio wedi eu hatodi' wedi ei gwblhau yna mae'n rhaid bod Blwch 310 yn fwy na 0 (sero)

**element: AuthorisationForSimplifiedArrangements**

**XML**



path	[CTC]/ClaimToGroupRelief/ClaimAuthorisation/AuthorisationForSimplifiedArrangements
cardinality	1..1
description	Authorisation of claim to group relief for simplified arrangements
id	[AUTHORISATION]

**element: AuthorisationWhereSimplifiedArrangement**

**XML**



base	CT_YesType
path	[CTC]/ClaimToGroupRelief/ClaimAuthorisation/AuthorisationForSimplifiedArrangements/AuthorisationWhereSimplifiedArrangement
cardinality	1..1
description	Authorisation of claim where a simplified arrangement applies
id	[C25]

**element: CompanyName**

**XML**



base	CTexcludedCharsStringType
path	[CTC]/ClaimToGroupRelief/ClaimAuthorisation/AuthorisationForSimplifiedArrangements/CompanyName
cardinality	1..1
description	Name of authorised company
id	[C30]

## element: NameOfAuthorisedPerson

XML

NameOfAuthorisedPerson 1..1  
CTexclusedCharsStringType

base	CTexclusedCharsStringType
path	[CTC]/ClaimToGroupRelief/ClaimAuthorisation/AuthorisationForSimplifiedArrangements/NameOfAuthorisedPerson
cardinality	1..1
description	Name of person authorised to sign
id	[C35]

## element: Status

XML

Status 1..1  
CTexclusedCharsStringType

base	CTexclusedCharsStringType
path	[CTC]/ClaimToGroupRelief/ClaimAuthorisation/AuthorisationForSimplifiedArrangements/Status
cardinality	1..1
description	Status
id	[C40]

## element: SurrenderedGroupRelief

XML



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

## element: TradingLosses

XML

TradingLosses 0..1  
CTnonZeroWholePoundStructure  
Currency ?

base	<a href="#">CT_CTnonZeroWholePoundStructure</a>
path	[CTC]/SurrenderedGroupRelief/TradingLosses
cardinality	0..1
description	Trading losses – total
id	[C45]

## element: **NltradingLosses**

**XML**

<b>NltradingLosses</b>	0..1
<a href="#">CT_CTnonZeroWholePoundStructure</a>	
Currency ?	

base	<a href="#">CT_CTnonZeroWholePoundStructure</a>
path	[CTC]/SurrenderedGroupRelief/NltradingLosses
cardinality	0..1
description	Trading losses – Northern Ireland
id	[C46]

### validation rule:

error code: 9168	description: If [C46] is present then [5] must be present
transactional message (en)	Box C46 can only be completed if Box 5 is completed
error code: 9177	description: [C46] must not exceed [C45]
transactional message (en)	Box C46 must not be greater than Box C45

## element: **ExcessNonTrading**

**XML**

<b>ExcessNonTrading</b>	0..1
<a href="#">CT_CTnonZeroWholePoundStructure</a>	
Currency ?	

base	<a href="#">CT_CTnonZeroWholePoundStructure</a>
path	[CTC]/SurrenderedGroupRelief/ExcessNonTrading
cardinality	0..1
description	Excess non-trade capital allowances over income from which they are primarily deductible
id	[C50]

## element: **NonTradingDeficit**

**XML**

<b>NonTradingDeficit</b>	0..1
<a href="#">CT_CTnonZeroWholePoundStructure</a>	
Currency ?	

base	<a href="#">CT_CTnonZeroWholePoundStructure</a>
path	[CTC]/SurrenderedGroupRelief/NonTradingDeficit
cardinality	0..1
description	Non-trading deficit on loan relationships
id	[C55]

## element: **ExcessDonations**

**XML**

<b>ExcessDonations</b>	0..1
<a href="#">CT_CTnonZeroWholePoundStructure</a>	
Currency ?	

base	<a href="#">CT_CTnonZeroWholePoundStructure</a>
path	[CTC]/SurrenderedGroupRelief/ExcessDonations
cardinality	0..1

description	Excess qualifying charitable donations over profits
id	[C60]

## element: ExcessLosses

XML

ExcessLosses 0..1  
CT\_CTnonZeroWholePoundStructure  
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTC]/SurrenderedGroupRelief/ExcessLosses
cardinality	0..1
description	Excess UK property business losses over profits
id	[C65]

## element: ExcessManagementExpenses

XML

ExcessManagementExpenses 0..1  
CT\_CTnonZeroWholePoundStructure  
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTC]/SurrenderedGroupRelief/ExcessManagementExpenses
cardinality	0..1
description	Excess of management expenses over profits
id	[C70]

## element: NonTradingLossesOnIntangibleFixedAssets

XML

NonTradingLossesOnIntangibleFixedAssets 0..1  
CT\_CTnonZeroWholePoundStructure  
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTC]/SurrenderedGroupRelief/NonTradingLossesOnIntangibleFixedAssets
cardinality	0..1
description	Non-trading losses on intangible fixed assets
id	[C75]

## element: TotalSurrender

XML

TotalSurrender 1..1  
CT\_CTnonZeroWholePoundStructure  
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTC]/SurrenderedGroupRelief/TotalSurrender
cardinality	1..1
description	Total surrendered as group relief
id	[C80]

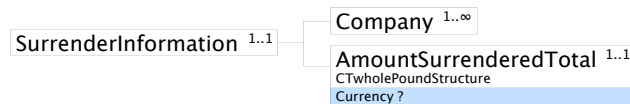
### validation rule:

error code: 9511	description: [C80] should equal the sum of [C45], [C50], [C55], [C75], [C60], [C65] and [C70]
transactional message (en)	Box C80 must equal the sum of Boxes C45, C50, C55, C60, C65, C70 and C75
transactional message (cy)	Mae'n rhaid i Flwch C80 fod yn hafal i swm Blychau C45, C50, C55, C60, C65, C70 ac C75



## element: SurrenderInformation

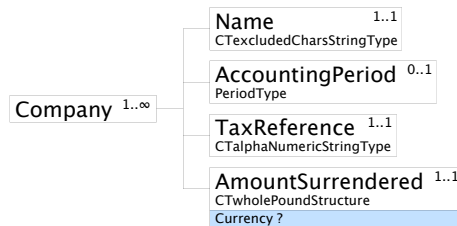
XML



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

## element: Company

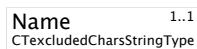
XML



path	[CTC]/SurrenderedGroupRelief/SurrenderInformation/Company
cardinality	1..1
description	Details of claimant company surrender
id	[COMPANY2]

## element: Name

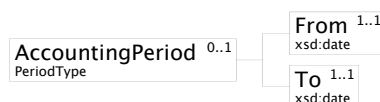
XML



base	CTextcludedCharsStringType
path	[CTC]/SurrenderedGroupRelief/SurrenderInformation/Company/Name
cardinality	1..1
description	Name of claimant company
example	DecisiveSoft Plc
minLength	2
maxLength	56
id	[C85A]

## element: AccountingPeriod

XML



base	PeriodType
path	[CTC]/SurrenderedGroupRelief/SurrenderInformation/Company/AccountingPeriod
cardinality	0..1
description	Accounting period of claimant company
id	[C85B]

### validation rule:

error code: 9513	description: The 'From' date of [C85B] should be on or before [35]
transactional message (en)	The 'Accounting period of claimant company' From date in Box C85B must be on or before the return period To date in Box 35

transactional message (cy)	Mae'n rhaid i ddyddiad O 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' ym Mlwch C5B fod ar neu ar ôl dyddiad I cyfnod y ffurflen dreth ym Mlwch 35
error code: 9514	description: The period covered by [C85B] should not be longer than 12 months
transactional message (en)	The 'Accounting period of claimant company' in Box C85B must not be longer than 12 months.
transactional message (cy)	Ni ddylai 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' ym Mlwch C85B fod yn hirach na 12 mis
error code: 9515	description: The 'To' date of [C85B] should not be before the 'From' date
transactional message (en)	The 'Accounting period of claimant company' To date must not be before the From date in Box C85B
transactional message (cy)	Ni ddylai dyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' fod cyn y dyddiad O ym Mlwch C85B
error code: 9516	description: The 'To' date of [C85B] should be on or after [30]
transactional message (en)	The 'Accounting period of claimant company' To date in Box C85B must be on or after the return period From date in Box 30
transactional message (cy)	Mae'n rhaid i ddyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' ym Mlwch C85B fod ar neu ar ôl dyddiad O cyfnod y ffurflen dreth ym Mlwch 30

## element: TaxReference

XML

TaxReference 1..1  
CTAlphaNumericStringType

base	CTAlphaNumericStringType
path	[CTC]/SurrenderedGroupRelief/SurrenderInformation/Company/TaxReference
cardinality	1..1
description	Tax reference of claimant company
minLength	8
maxLength	20
id	[C85C]

## element: AmountSurrendered

XML

AmountSurrendered 1..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	[CTC]/SurrenderedGroupRelief/SurrenderInformation/Company/AmountSurrendered
cardinality	1..1
description	Amount surrendered
id	[C85D]

## element: AmountSurrenderedTotal

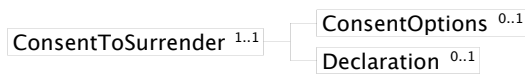
XML

AmountSurrenderedTotal 1..1  
CTWholePoundStructure  
Currency ?

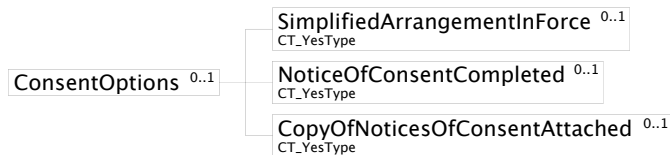
base	CTWholePoundStructure
path	[CTC]/SurrenderedGroupRelief/SurrenderInformation/AmountSurrenderedTotal
cardinality	1..1
description	Total amount surrendered
id	[C90]

### validation rule:

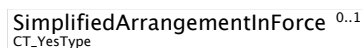
error code: 9517	description: [C90] should equal the sum of all iterations of [C85D]
transactional message (en)	Box C90 must equal the sum of all 'Amount surrendered' in Boxes C85D
transactional message (cy)	Mae'n rhaid i Flwch C90 fod yn hafal i swm yr holl symiau 'Swm a ildwyd' ym Mlychau C85D



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



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



base	CT_YesType
path	[CTC]/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/SimplifiedArrangementInForce
cardinality	0..1
description	Is a simplified arrangement in force?
id	[SC150]

**validation rule:**

error code: 9974	description: [C90] should exceed 0 if [SC150] is present
transactional message (en)	If 'Simplified arrangement in force' is completed then Box C90 must be greater than 0 (zero)
transactional message (cy)	Os yw 'Trefniant syml mewn grym' wedi ei gwblhau yna mae'n rhaid i Flwch C90 fod yn fwy na 0 (sero)



base	CT_YesType
path	[CTC]/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/NoticeOfConsentCompleted
cardinality	0..1
description	Has CT600C notice of consent been completed?
id	[SC151]

**validation rule:**

error code: 9519	description: [DECLARATION] should be present if [SC151] is present
transactional message (en)	Amounts surrendered as group relief Declaration must be completed if Notice of consent is completed

transactional message (cy)	Mae'n rhaid cwblhau Symiau a ildwyd fel Datganiad rhyddhad grŵp os yw Hysbysiad o gydsyniad wedi ei gwblhau
error code: 9961	description: [SC151] should not be present if [SC152] is present
transactional message (en)	Notice of consent completed' must not be Yes if 'Copy of notices of consent attached' is Yes
transactional message (cy)	Rhaid i hysbysiad cydsynio wedi ei gwblhau peidio â bod yn lawn os ydy 'Copi o hysbysiadau cydsynio wedi eu hatodi' yn lawn
error code: 9975	description: [C90] should exceed 0 if [SC151] is present
transactional message (en)	If 'Notice of consent completed' is Yes then Box C90 must be greater than 0 (zero)
transactional message (cy)	Os ydy 'Copi o Hysbysiad Cydsynio wedi ei hatodi' yn lawn yna mae'n rhaid bod Blwch C90 yn fwy na 0 (sero)

## element: CopyOfNoticesOfConsentAttached

XML

CopyOfNoticesOfConsentAttached 0..1  
CT\_YesType

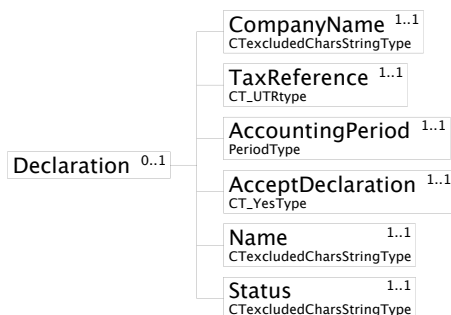
base	CT_YesType
path	[CTC]/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached
cardinality	0..1
description	Notice/s of consent attached?
id	[SC152]

### validation rule:

error code: 9521	description: [SC152] should not be present if [DECLARATION] is present
transactional message (en)	Copies of notices of consent' must not be completed if 'Amounts surrendered as group relief Declaration' is completed.
transactional message (cy)	Ni ddylid cwblhau 'Copïau o hysbysiadau cydsynio' os yw 'Symiau a ildwyd fel Datganiad rhyddhad grŵp' wedi ei gwblhau.
error code: 9522	description: If [SC152] is 'yes' then there must be a PDF attachment of type 'other' in this submission
transactional message (en)	If Amounts surrendered as group relief 'Copies of notices of consent' is Yes then a PDF attachment of type 'Other' must be included
transactional message (cy)	Os yw Symiau a ildwyd fel rhyddhad grŵp 'Copïau o hysbysiadau cydsynio' yn lawn yna mae'n rhaid cynnwys atodiad ar ffurf PDF o'r math 'Arall'
error code: 9976	description: [C90] should exceed 0 if [SC152] is present
transactional message (en)	If 'Copy of notices of consent' is Yes then Box C90 must be greater than 0 (zero)
transactional message (cy)	Os ydy 'Copi o hysbysiadau cydsynio wedi eu hatodi' yn lawn yna mae'n rhaid bod Blwch C90 yn fwy na 0 (sero)

## element: Declaration

XML



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

**CompanyName** 1..1  
CTexcluedCharsStringType

base	CTexcluedCharsStringType
path	[CTC]/SurrenderedGroupRelief/ConsentToSurrender/Declaration/CompanyName
cardinality	1..1
description	Name of company surrendering relief
minLength	2
maxLength	56
id	[C95]

**validation rule:**

error code: 9523	description: [C95] should equal [1]
transactional message (en)	The company name in Box C95 must equal the company name in Box 1
transactional message (cy)	Mae'n rhaid i enw'r cwmni ym Mlwch C95 fod yr un peth ag enw'r cwmni ym Mlwch 1

**TaxReference** 1..1  
CT\_UTRtype

base	CT_UTRtype
path	[CTC]/SurrenderedGroupRelief/ConsentToSurrender/Declaration/TaxReference
cardinality	1..1
description	Tax reference of company surrendering relief
id	[C100]

**validation rule:**

error code: 9543	description: [C100] should equal [3]
transactional message (en)	The tax reference in Box C100 must equal the tax reference in Box 3
transactional message (cy)	Mae'n rhaid i'r cyfeirnod treth ym Mlwch C100 fod yr un peth â'r cyfeirnod treth ym Mlwch 3

**AccountingPeriod** 1..1  
PeriodType

From 1..1  
xsd:date

To 1..1  
xsd:date

base	PeriodType
path	[CTC]/SurrenderedGroupRelief/ConsentToSurrender/Declaration/AccountingPeriod
cardinality	1..1
description	Accounting period of company surrendering relief
id	[C105/C110]

**validation rule:**

error code: 9524	description: The 'From' and 'To' dates of [C105/C110] should equal [30] and [35] respectively
transactional message (en)	Details of company surrendering relief Accounting period in Boxes C105 and C110 must match the Accounting period of the return in Boxes 30 and 35
transactional message (cy)	Mae'n rhaid i Fanylion cyfnod cyfrifyddu cwmni yn ildio rhyddhad ym Mlychau C105 ac C110 cyd-fynd â Chyfnod cyfrifyddu y ffurflen dreth ym Mlychau 30 a 35

**AcceptDeclaration** 1..1  
CT\_YesType

base	CT_YesType
path	[CTC]/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	[SC156]

#### element: Name

XML

Name 1..1  
CTexclusedCharsStringType

base	CTexclusedCharsStringType
path	[CTC]/SurrenderedGroupRelief/ConsentToSurrender/Declaration/Name
cardinality	1..1
description	Name of signatory
minLength	2
maxLength	56
id	[C115]

#### element: Status

XML

Status 1..1  
CTexclusedCharsStringType

base	CTexclusedCharsStringType
path	[CTC]/SurrenderedGroupRelief/ConsentToSurrender/Declaration/Status
cardinality	1..1
description	Status of the signatory
minLength	2
maxLength	56
id	[C120]

#### element: GroupReliefForCarriedForwardLosses

XML

GroupReliefForCarriedForwardLosses 0..1

- CompanyInformation 1..1
- NonResidentCompany 0..1  
CT\_YesType
- ClaimAuthorisation 0..1

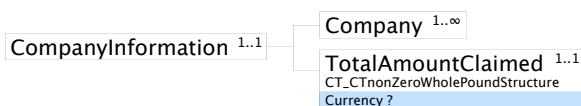
path	[CTC]/GroupReliefForCarriedForwardLosses
cardinality	0..1
description	Claims to group relief for carried forward losses
id	[GROUPRELIEFCFL]

#### validation rule:

error code: 9545	description: [CLAIMAUTHORISATION2] should be present if [N003] equals 'new' and [GROUPRELIEFCFL] is present
transactional message (en)	The Claim authorisation section must be completed if the return type is New and there is a claim to group relief for carried forward losses
transactional message (cy)	Mae'n rhaid llenwi'r adran 'Awdurdodi cais' os mai 'Newydd' yw math y Ffurflen Dreth a bod cais am ryddhad grŵp ar gyfer colledion a gariwyd ymlaen

element: **CompanyInformation**

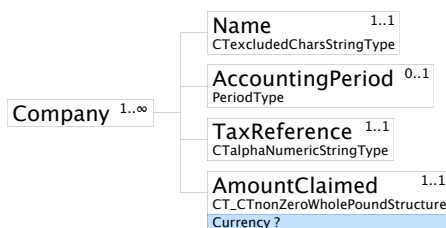
XML



path	[CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation
cardinality	1..1
description	Surrendering company information
id	[COMPANYINFORMATIONPAGEC2]

element: **Company**

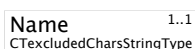
XML



path	[CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation/Company
cardinality	1..∞
description	Details of surrenderer company claimant
id	[COMPANY3]

element: **Name**

XML



base	<a href="#">CTExcludedCharsStringType</a>
path	[CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation/Company/Name
cardinality	1..1
description	Name of surrendering company
minLength	2
maxLength	56
id	[C125A]

element: **AccountingPeriod**

XML



base	<a href="#">PeriodType</a>
path	[CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation/Company/AccountingPeriod
cardinality	0..1
description	Accounting period of surrendering company
id	[C125B]

## validation rule:

error code: 9546	description: The 'From' date of [C125B] should be on or before [35]
transactional message (en)	The 'Accounting period From date of surrendering company' in Box C125B must be on or before the return period To date in Box 35

transactional message (cy)	Mae'n rhaid i'r 'Dyddiad I cyfnod cyfrifyddu'r cwmni sy'n ildio' ym Mluch C125B fod ar neu ar ôl dyddiad O cyfnod y ffurflen dreth ym Mluch 35
error code: 9547	description: The period covered by [C125B] should not be longer than 12 months
transactional message (en)	The 'Accounting period of surrendering company' in Box C125B must not be longer than 12 months.
transactional message (cy)	Ni ddylai'r 'Cyfnod cyfrifyddu'r cwmni sy'n ildio' ym Mluch C125B fod yn hirach na 12 mis.
error code: 9548	description: The 'To' date of [C125B] should not be before the 'From' date
transactional message (en)	The 'Accounting period of surrendering company' To date must not be before the From date in Box C125B
transactional message (cy)	Ni ddylai dyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n ildio' fod cyn y dyddiad O ym Mluch C125B
error code: 9549	description: The 'To' date of [C125B] should be on or after [30]
transactional message (en)	The 'Accounting period of surrendering company' To date in Box C125B must be on or after the return period From date in Box 30
transactional message (cy)	Mae'n rhaid i ddyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n ildio' ym Mluch C125B fod ar neu ar ôl dyddiad O cyfnod y ffurflen dreth ym Mluch 30

## element: TaxReference

XML

TaxReference 1..1  
CTAlphaNumericStringType

base	CTAlphaNumericStringType
path	[CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation/Company/TaxReference
cardinality	1..1
description	Tax reference of surrendering company
minLength	8
maxLength	20
id	[C125C]

## element: AmountClaimed

XML

AmountClaimed 1..1  
CT\_CTnonZeroWholePoundStructure  
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation/Company/AmountClaimed
cardinality	1..1
description	Amount claimed
id	[C125D]

## element: TotalAmountClaimed

XML

TotalAmountClaimed 1..1  
CT\_CTnonZeroWholePoundStructure  
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation/TotalAmountClaimed
cardinality	1..1
description	Total group relief claimed
id	[C130]

### validation rule:

error code: 9550	description: [312] should be present and equal to [C130] if [C130] is present.
transactional message (en)	If Box C130 is completed then Box 312 must be completed and equal to Box C130
transactional message (cy)	Os yw Bluch C130 wedi ei gwblhau mae'n rhaid i Fluch 312 fod wedi ei gwblhau ac yn hafal i Fluch C130



error code: 9551	description: [C130] should equal the sum of all iterations of [C125D]
transactional message (en)	Box C130 must equal the sum of 'Claims to group relief for carried forward losses Amount Claimed' in Boxes C125D
transactional message (cy)	Mae'n rhaid i Flwch C130 fod yn hafal i swm 'Ceisiadau am ryddhad grŵp ar gyfer colledion a gariwyd ymlaen – Swm a Hawliwyd' ym Mlychau C125D

## element: NonResidentCompany

XML

NonResidentCompany 0..1  
CT\_YesType

base	CT_YesType
path	[CTC]/GroupReliefForCarriedForwardLosses/NonResidentCompany
cardinality	0..1
description	Group relief claim for carried forward losses involves losses of a trade carried on in the UK through a Permanent Establishment by a non-resident company
id	[C135]

## element: ClaimAuthorisation

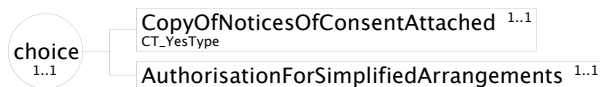
XML



path	[CTC]/GroupReliefForCarriedForwardLosses/ClaimAuthorisation
cardinality	0..1
description	Authorisation of claim
id	[CLAIMAUTHORISATION2]

## choice:

XML



path	[CTC]/GroupReliefForCarriedForwardLosses/ClaimAuthorisation
cardinality	1..1

## element: CopyOfNoticesOfConsentAttached

XML

CopyOfNoticesOfConsentAttached 1..1  
CT\_YesType

base	CT_YesType
path	[CTC]/GroupReliefForCarriedForwardLosses/ClaimAuthorisation/CopyOfNoticesOfConsentAttached
cardinality	1..1
description	Notice/s of consent attached?
id	[SC172]

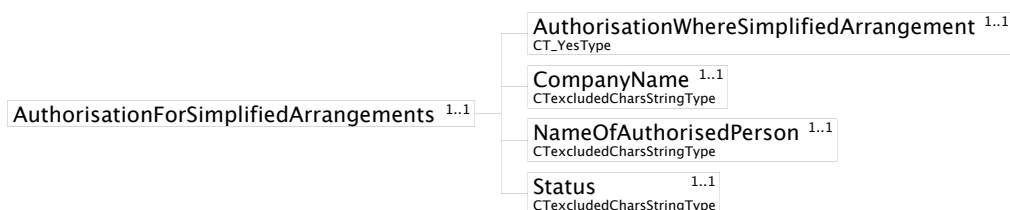
## validation rule:

error code: 9552	description: If [SC172] is 'yes' then there must be a PDF attachment of type 'other' in this submission.
transactional message (en)	If 'Copy of notices of consent' is completed then a PDF attachment of type 'Other' must be included
transactional message (cy)	Os ydy 'Copi o hysbysiadau cydsynio wedi eu hatodi' wedi ei gwblhau yna mae'n rhaid bod atodiad ar ffurf PDF o'r math 'Arall' yn bresennol
error code: 9553	description: [312] should exceed 0 if [SC172] is present
transactional message (en)	If 'Copy of notices of consent' is completed then Box 312 must be greater than 0 (zero)

transactional message (cy)	Os ydy 'Copi o hysbysiadau cydsynio wedi eu hatodi' wedi ei gwblhau yna mae'n rhaid bod Blwch 312 yn fwy na 0 (sero)
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## element: AuthorisationForSimplifiedArrangements

XML



path	[CTC]/GroupReliefForCarriedForwardLosses/ClaimAuthorisation/AuthorisationForSimplifiedArrangements
cardinality	1..1
description	Authorisation of claim to group relief for carried forward losses for simplified arrangements
id	[AUTHORISATION2]

## element: AuthorisationWhereSimplifiedArrangement

XML



base	CTYesType
path	[CTC]/GroupReliefForCarriedForwardLosses/ClaimAuthorisation/AuthorisationForSimplifiedArrangements/AuthorisationWhereSimplifiedArrangement
cardinality	1..1
description	Authorisation of a claim where a simplified arrangement applies
id	[C140]

## element: CompanyName

XML



base	CTexcludedCharsStringType
path	[CTC]/GroupReliefForCarriedForwardLosses/ClaimAuthorisation/AuthorisationForSimplifiedArrangements/CompanyName
cardinality	1..1
description	Name of authorised company
id	[C145]

## element: NameOfAuthorisedPerson

XML



base	CTexcludedCharsStringType
path	[CTC]/GroupReliefForCarriedForwardLosses/ClaimAuthorisation/AuthorisationForSimplifiedArrangements/NameOfAuthorisedPerson
cardinality	1..1
description	Name of person authorised to sign
id	[C150]

## element: Status

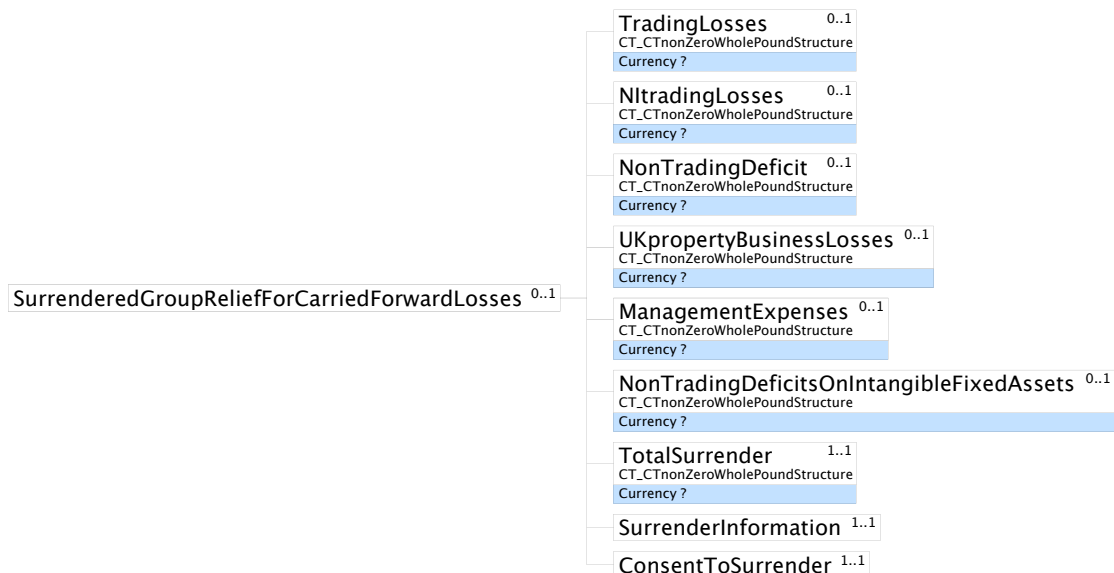
XML



base	<a href="#">CTexcludedCharsStringType</a>
path	[CTC]/GroupReliefForCarriedForwardLosses/ClaimAuthorisation/AuthorisationForSimplifiedArrangements/Status
cardinality	1..1
description	Status
id	[C155]

## element: SurrenderedGroupReliefForCarriedForwardLosses

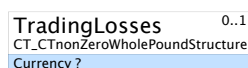
XML



path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses
cardinality	0..1
description	Amounts surrendered as group relief for carried forward losses
id	[SURRGROUPRELIEFCFL]

## element: TradingLosses

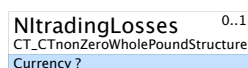
XML



base	<a href="#">CT_CTnonZeroWholePoundStructure</a>
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/TradingLosses
cardinality	0..1
description	Trading losses carried forward – total
id	[C160]

## element: NItradingLosses

XML



base	<a href="#">CT_CTnonZeroWholePoundStructure</a>
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/NItradingLosses
cardinality	0..1
description	Trading losses carried forward – Northern Ireland
id	[C161]

### validation rule:

error code: 9181	description: If [C161] is present then [5] must be present
------------------	--

transactional message (en)	Box C161 can only be completed if Box 5 is completed
error code: 9182	description: [C161] must not exceed [C160]
transactional message (en)	Box C161 must not be greater than Box C160

## element: NonTradingDeficit

XML

NonTradingDeficit 0..1  
CT\_CTnonZeroWholePoundStructure  
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/NonTradingDeficit
cardinality	0..1
description	Non-trading deficit on loan relationships carried forward
id	[C165]

## element: UKpropertyBusinessLosses

XML

UKpropertyBusinessLosses 0..1  
CT\_CTnonZeroWholePoundStructure  
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/UKpropertyBusinessLosses
cardinality	0..1
description	UK property business losses carried forward
id	[C170]

## element: ManagementExpenses

XML

ManagementExpenses 0..1  
CT\_CTnonZeroWholePoundStructure  
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ManagementExpenses
cardinality	0..1
description	Management expenses carried forward
id	[C175]

## element: NonTradingDeficitsOnIntangibleFixedAssets

XML

NonTradingDeficitsOnIntangibleFixedAssets 0..1  
CT\_CTnonZeroWholePoundStructure  
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/NonTradingDeficitsOnIntangibleFixed Assets
cardinality	0..1
description	Non-trading deficits on intangible fixed assets carried forward
id	[C180]

## element: TotalSurrender

XML

TotalSurrender 1..1  
CT\_CTnonZeroWholePoundStructure  
Currency ?

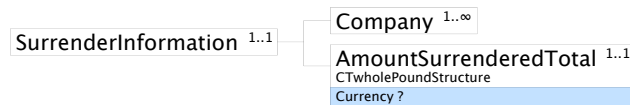
base	<a href="#">CT_CTnonZeroWholePoundStructure</a>
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/TotalSurrender
cardinality	1..1
description	Total of carried forward losses surrendered as group relief
id	[C185]

**validation rule:**

error code: 9554	description: [C185] should equal the sum of [C160], [C165], [C170], [C175] and [C180]
transactional message (en)	Box C185 must equal the sum of Boxes C160, C165, C170, C175 and C180
transactional message (cy)	Mae'n rhaid i Flwch C80 fod yn hafal i swm Blychau C160, C165, C170, C175 ac C180

**element: SurrenderInformation**

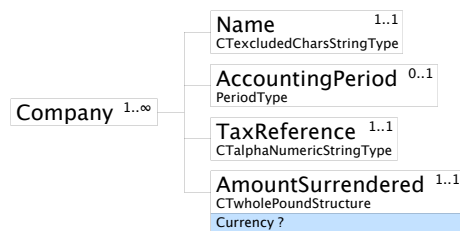
**XML**



path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/SurrenderInformation
cardinality	1..1
description	Details of surrender
id	[SURRENDERINFORMATION2]

**element: Company**

**XML**



path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/SurrenderInformation/Company
cardinality	1..∞
description	Details of claimant company
id	[COMPANY4]

**element: Name**

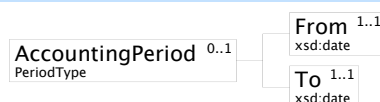
**XML**



base	<a href="#">CTexcludedCharsStringType</a>
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/SurrenderInformation/Company/Name
cardinality	1..1
description	Name of claimant company
minLength	2
maxLength	56
id	[C190A]

**element: AccountingPeriod**

**XML**



base	PeriodType
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/SurrenderInformation/Company/AccountingPeriod
cardinality	0..1
description	Accounting period of claimant company
id	[C190B]

**validation rule:**

error code: 9555	description: The 'From' date of [C190B] should be on or before [35]
transactional message (en)	The 'Accounting period of claimant company' From date in Box C190B must be on or before the return period To date in Box 35
transactional message (cy)	Mae'n rhaid i ddyddiad O 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' ym Mlwch C190B fod ar neu ar ôl dyddiad I cyfnod y ffurflen dreth ym Mlwch 35
error code: 9556	description: The period covered by [C190B] should not be longer than 12 months
transactional message (en)	The 'Accounting period of claimant company' in Box C190B must not be longer than 12 months.
transactional message (cy)	Ni ddylai 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' ym Mlwch C190B fod yn hirach na 12 mis
error code: 9557	description: The 'To' date of [C190B] should not be before the 'From' date
transactional message (en)	The 'Accounting period of claimant company' To date must not be before the From date in Box C190B
transactional message (cy)	Ni ddylai dyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' fod cyn y dyddiad O ym Mlwch C190B
error code: 9558	description: The 'To' date of [C190B] should be on or after [30]
transactional message (en)	The 'Accounting period of claimant company' To date in Box C190B must be on or after the return period From date in Box 30
transactional message (cy)	Mae'n rhaid i ddyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' ym Mlwch C190B fod ar neu ar ôl dyddiad O cyfnod y ffurflen dreth ym Mlwch 30

**element: TaxReference**

**XML**

TaxReference 1..1  
CTAlphaNumericStringType

base	CTAlphaNumericStringType
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/SurrenderInformation/Company/TaxReference
cardinality	1..1
description	Tax reference of claimant company
minLength	8
maxLength	20
id	[C190C]

**element: AmountSurrendered**

**XML**

AmountSurrendered 1..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/SurrenderInformation/Company/AmountSurrendered
cardinality	1..1
description	Amount surrendered
id	[C190D]

**element: AmountSurrenderedTotal**

**XML**

AmountSurrenderedTotal 1..1  
CTWholePoundStructure  
Currency ?

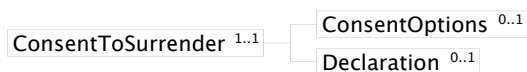
base	<a href="#">CTWholePoundStructure</a>
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/SurrenderInformation/AmountSurrenderedTotal
cardinality	1..1
description	Total amount surrendered
id	[C195]

**validation rule:**

error code: 9559	description: [C195] should equal the sum of all iterations of [C190D]
transactional message (en)	Box C195 must equal the sum of all 'Amount surrendered' in Boxes C190D
transactional message (cy)	Mae'n rhaid i Flwch C195 fod yn hafal i swm yr holl symiau 'Swm a ildwyd' ym Mlychau C190D

**element: ConsentToSurrender**

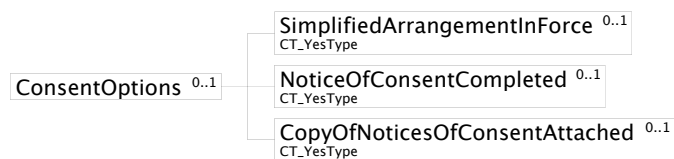
**XML**



path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender
cardinality	1..1
description	Consent to surrender
id	[CONSENTTOSURRENDER2]

**element: ConsentOptions**

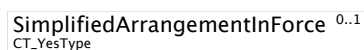
**XML**



path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/ConsentOptions
cardinality	0..1
description	Type of consent
id	[CONSENTOPTIONS2]

**element: SimplifiedArrangementInForce**

**XML**



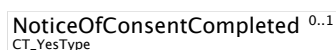
base	<a href="#">CT_YesType</a>
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/ConsentOptions/SimplifiedArrangementInForce
cardinality	0..1
description	Is a simplified arrangement in force?
id	[SC188]

**validation rule:**

error code: 9560	description: [C195] should exceed 0 if [SC188] is present
transactional message (en)	If 'Simplified arrangement in force' is completed then Box C195 must be greater than 0 (zero)
transactional message (cy)	Os yw 'Trefniant syml mewn grym' wedi ei gwblhau yna mae'n rhaid i Flwch C195 fod yn fwy na 0 (sero)

**element: NoticeOfConsentCompleted**

**XML**



base	CT_YesType
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/ConsentOptions/NoticeOfConsentCompleted
cardinality	0..1
description	Has CT600C notice of consent been completed?
id	[SC189]

**validation rule:**

error code: 9561	description: [DECLARATION2] should be present if [SC189] is present
transactional message (en)	Amounts surrendered as group relief for carried forward losses Declaration must be completed if Notice of consent is completed
transactional message (cy)	Mae'n rhaid llenwi 'Datganiad – Symiau a ildwyd fel rhyddhad grŵp ar gyfer colledion a gariwyd ymlaen' os yw'r 'Hysbysiad o gydsyniad' wedi ei lenwi
error code: 9562	description: [C195] should exceed 0 if [SC189] is present
transactional message (en)	If 'Simplified arrangement in force' is completed then Box C195 must be greater than 0 (zero)
transactional message (cy)	Os yw 'Trefniant syml mewn grym' wedi ei gwblhau yna mae'n rhaid i Flwch C195 fod yn fwy na 0 (sero)
error code: 9563	description: [SC189] should not be present if [SC190] is present
transactional message (en)	Notice of consent completed' must not be Yes if 'Copy of notices of consent attached' is Yes
transactional message (cy)	Rhaid i hysbysiad cydsynio wedi ei gwblhau peidio â bod yn lawn os ydy 'Copi o hysbysiadau cydsynio wedi eu hatodi' yn lawn

**element: CopyOfNoticesOfConsentAttached**

**XML**

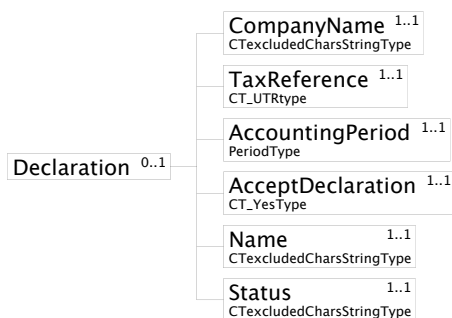
CopyOfNoticesOfConsentAttached 0..1  
CT\_YesType

base	CT_YesType
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached
cardinality	0..1
description	Notice/s of consent attached?
id	[SC190]

**validation rule:**

error code: 9564	description: [SC190] should not be present if [DECLARATION2] is present
transactional message (en)	Copies of notices of consent' must not be completed if 'Amounts surrendered as group relief for carried forward losses Declaration' is completed
transactional message (cy)	Ni ddylid llenwi 'Copïau o hysbysiadau cydsynio' os yw 'Datganiad Symiau a ildwyd fel rhyddhad grŵp ar gyfer colledion a gariwyd ymlaen' wedi ei lenwi
error code: 9565	description: If [SC190] is 'yes' then there must be a PDF attachment of type 'other' in this submission.
transactional message (en)	If Amounts surrendered as group relief for carried forward losses 'Copies of notices of consent' is Yes then a PDF attachment of type 'Other' must be included
transactional message (cy)	Os yw Symiau a ildwyd fel rhyddhad grŵp ar gyfer colledion a gariwyd ymlaen 'Copïau o hysbysiadau cydsynio' yn 'lawn', mae'n rhaid cynnwys atodiad ar ffurf PDF o'r math 'Arall'
error code: 9566	description: [C195] should exceed 0 if [SC190] is present
transactional message (en)	If 'Copy of notices of consent' is Yes then Box C195 must be greater than 0 (zero)
transactional message (cy)	Os ydy 'Copi o hysbysiadau cydsynio wedi eu hatodi' yn lawn yna mae'n rhaid bod Blwch C195 yn fwy na 0 (sero)





path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/Declaration
cardinality	0..1
description	Declaration of consent
id	[DECLARATION2]

CompanyName 1..1  
CTexcludedCharsStringType

base	CTexcludedCharsStringType
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/Declaration/CompanyName
cardinality	1..1
description	Name of company surrendering relief
minLength	2
maxLength	56
id	[C200]

## validation rule:

error code: 9567	description: [C200] should equal [1]
transactional message (en)	The company name in Box C200 must equal the company name in Box 1
transactional message (cy)	Mae'n rhaid i enw'r cwmni ym Mlwch C200 fod yr un peth ag enw'r cwmni ym Mlwch 1

TaxReference 1..1  
CT\_UTRtype

base	CT_UTRtype
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/Declaration/TaxReference
cardinality	1..1
description	Tax reference of company surrendering relief
id	[C205]

## validation rule:

error code: 9568	description: [C205] should equal [3]
transactional message (en)	The tax reference in Box C205 must equal the tax reference in Box 3
transactional message (cy)	Mae'n rhaid i'r cyfeirnod treth ym Mlwch C205 fod yr un peth â'r cyfeirnod treth ym Mlwch 3

## element: AccountingPeriod

XML



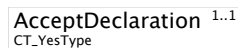
base	PeriodType
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/Declaration/AccountingPeriod
cardinality	1..1
description	Accounting period of company surrendering relief
id	[C210/C215]

### validation rule:

error code: 9569	description: The 'From' and 'To' dates of [C210/C215] should equal [30] and [35] respectively
transactional message (en)	Details of company surrendering relief Accounting period in Boxes C210 and C215 must match the Accounting period of the return in Boxes 30 and 35
transactional message (cy)	Mae'n rhaid i Fanylion cyfnod cyfrifyddu cwmni yn ildio rhyddhad ym Mlychau C210 ac C215 cyd-fynd â Chyfnod cyfrifyddu y ffurflen dreth ym Mlychau 30 a 35

## element: AcceptDeclaration

XML



base	CT_YesType
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/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	[SC194]

## element: Name

XML



base	CTExcludedCharsStringType
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/Declaration/Name
cardinality	1..1
description	Name of signatory
minLength	2
maxLength	56
id	[C220]

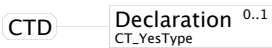
## element: Status

XML

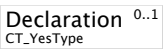


base	CTExcludedCharsStringType
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/Declaration/Status
cardinality	1..1
description	Status of the signatory
minLength	2

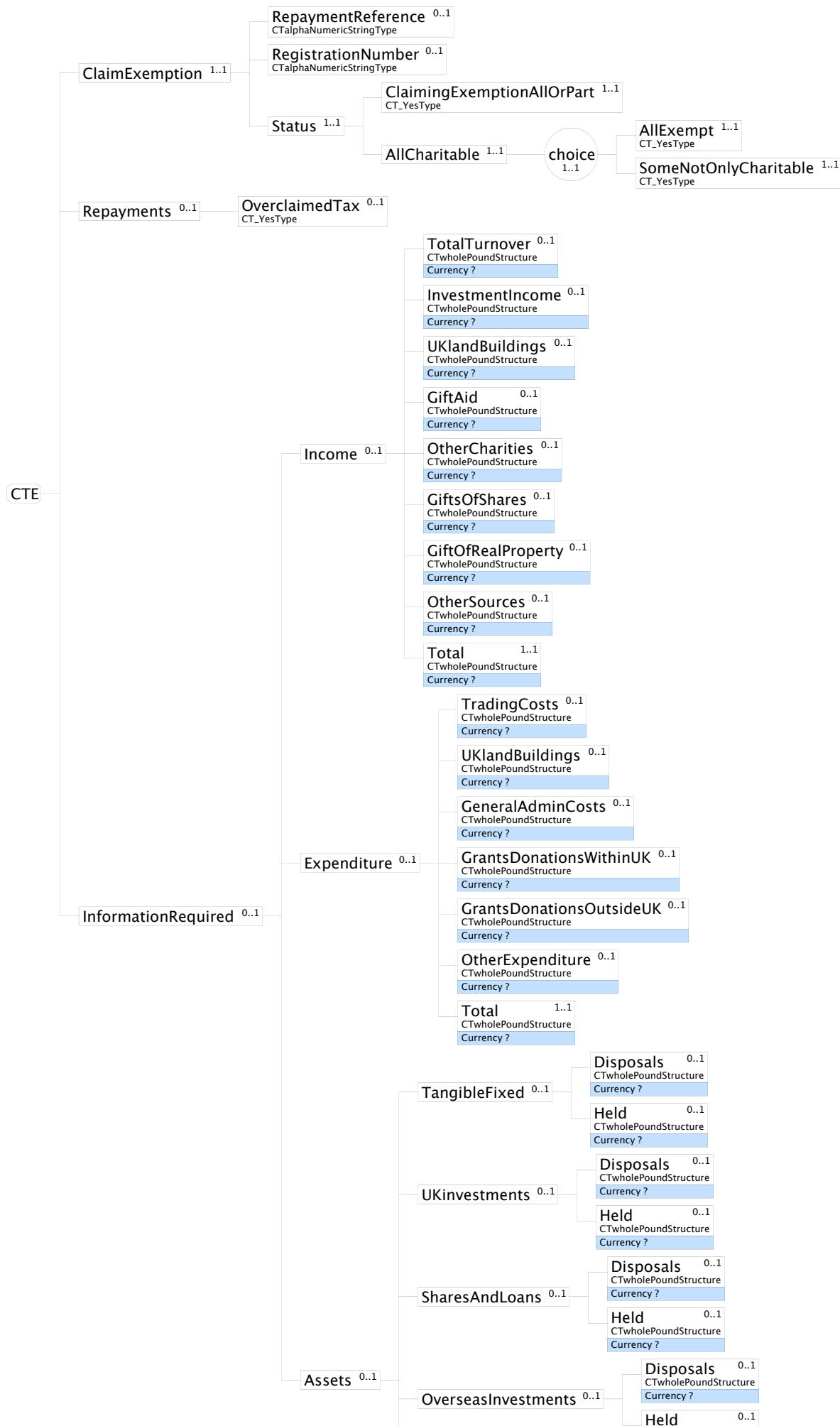
maxLength	56
id	[C225]

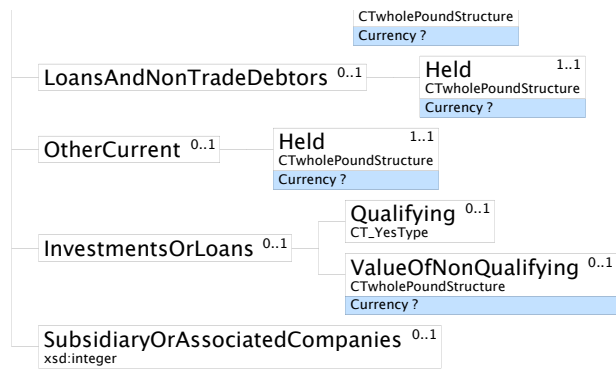


path	[CTD]
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base	CT_YesType
path	[CTD]/Declaration
cardinality	0..1
description	Overseas life assurance business declaration
id	[SD001]





type: CTE

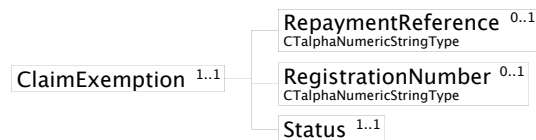
XML



path	[CTE]
------	-------

element: ClaimExemption

XML



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

element: RepaymentReference

XML



base	CTAlphaNumericStringType
path	[CTE]/ClaimExemption/RepaymentReference
cardinality	0..1
description	Charity/CASC repayment reference
example	XN8765
minLength	2
maxLength	11
pattern	(X[NRT]? C[RH] Z[BCDEFGHJKN] EW ST NI)[0-9]{1,9}
id	[E5]

element: RegistrationNumber

XML



base	CTAlphaNumericStringType
path	[CTE]/ClaimExemption/RegistrationNumber
cardinality	0..1
description	Charity Commission registration number, or Scottish Charity number (if applicable)
example	8763589

minLength	6
maxLength	8
id	[E10]

## element: Status

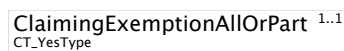
XML



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

## element: ClaimingExemptionAllOrPart

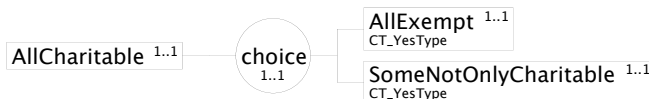
XML



base	CT_YesType
path	[CTE]/ClaimExemption/Status/ClaimingExemptionAllOrPart
cardinality	1..1
description	The company was a charity/CASC and is claiming exemption from all tax on all or part of its income and gains
id	[E15]

## element: AllCharitable

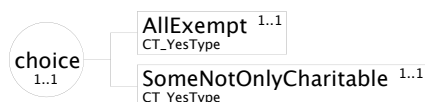
XML



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

## choice:

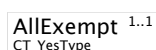
XML



path	[CTE]/ClaimExemption/Status/AllCharitable
cardinality	1..1

## element: AllExempt

XML



base	CT_YesType
path	[CTE]/ClaimExemption/Status/AllCharitable/AllExempt
cardinality	1..1

description	All income and gains are exempt from tax and have been, or will be applied for charitable or qualifying purposes only
id	[E20]

## element: **SomeNotOnlyCharitable**

**XML**

SomeNotOnlyCharitable 1..1  
CT\_YesType

base	CT_YesType
path	[CTE]/ClaimExemption/Status/AllCharitable/SomeNotOnlyCharitable
cardinality	1..1
description	Some of the charity's income and gains may not be exempt or have not been applied for charitable or qualifying purposes only and I have completed the form CT600
id	[E25]

## element: **Repayments**

**XML**

Repayments 0..1 — OverclaimedTax 0..1  
CT\_YesType

path	[CTE]/Repayments
cardinality	0..1
description	Repayments
id	[REPAYMENTS]

## element: **OverclaimedTax**

**XML**

OverclaimedTax 0..1  
CT\_YesType

base	CT_YesType
path	[CTE]/Repayments/OverclaimedTax
cardinality	0..1
description	E3 e3c included amounts
id	[E45]

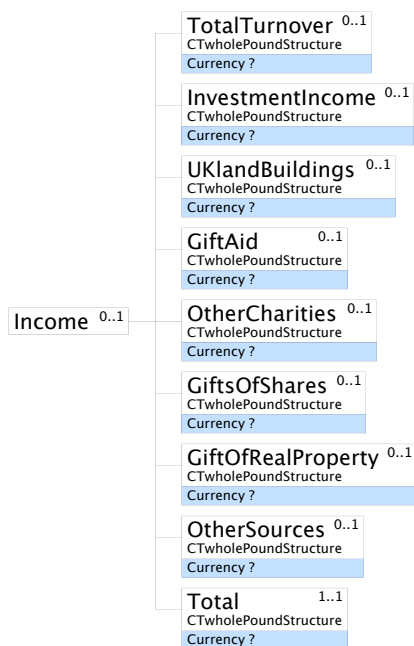
## element: **InformationRequired**

**XML**

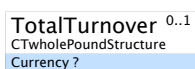
InformationRequired 0..1 — Income 0..1  
Expenditure 0..1  
Assets 0..1

path	[CTE]/InformationRequired
cardinality	0..1
description	Information required
id	[INFORMATIONREQUIRED]





path	[CTE]/InformationRequired/Income
cardinality	0..1
description	Income
id	[INCOME]



base	CTwholePoundStructure
path	[CTE]/InformationRequired/Income/TotalTurnover
cardinality	0..1
description	Total turnover from exempt trading activities
id	[E50]



base	CTwholePoundStructure
path	[CTE]/InformationRequired/Income/InvestmentIncome
cardinality	0..1
description	Investment Income – exclude any amounts included on form CT600
id	[E55]



base	CTwholePoundStructure
path	[CTE]/InformationRequired/Income/UKlandBuildings

cardinality	0..1
description	UK land and buildings – exclude any amounts included on form CT600
id	[E60]

## element: GiftAid

XML

GiftAid 0..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	[CTE]/InformationRequired/Income/GiftAid
cardinality	0..1
description	Gift Aid – exclude any amounts included on form CT600
id	[E65]

## element: OtherCharities

XML

OtherCharities 0..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	[CTE]/InformationRequired/Income/OtherCharities
cardinality	0..1
description	From other charities – exclude any amounts included on form CT600
id	[E70]

## element: GiftsOfShares

XML

GiftsOfShares 0..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	[CTE]/InformationRequired/Income/GiftsOfShares
cardinality	0..1
description	Gifts of shares or securities received
id	[E75]

## element: GiftOfRealProperty

XML

GiftOfRealProperty 0..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	[CTE]/InformationRequired/Income/GiftOfRealProperty
cardinality	0..1
description	Gifts of real property received
id	[E80]

## element: OtherSources

XML

OtherSources 0..1  
CTWholePoundStructure  
Currency ?

base	CTwholePoundStructure
path	[CTE]/InformationRequired/Income/OtherSources
cardinality	0..1
description	Other sources (not included above)
id	[E85]

## element: Total

XML

Total	1..1
CTwholePoundStructure	
Currency ?	

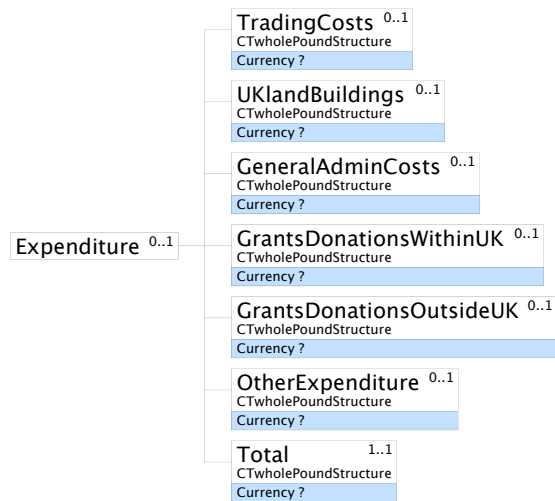
base	CTwholePoundStructure
path	[CTE]/InformationRequired/Income/Total
cardinality	1..1
description	Total
id	[E90]

### validation rule:

error code: 9614	description: [E90] should equal the sum of [E50], [E55], [E60], [E65], [E70], [E75], [E80] and [E85]
transactional message (en)	Box E90 must equal the sum of Boxes E50, E55, E60, E65, E70, E75, E80 and E85
transactional message (cy)	Mae'n rhaid i Flwch E9 fod yn hafal i swm Blychau E50, E55, E60, E65, E70, E75, E80 ac E85

## element: Expenditure

XML



path	[CTE]/InformationRequired/Expenditure
cardinality	0..1
description	Expenditure
id	[EXPENDITURE]

## element: TradingCosts

XML

TradingCosts	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTE]/InformationRequired/Expenditure/TradingCosts
cardinality	0..1
description	Trading Costs
id	[E95]

## validation rule:

error code: 9611	description: [E50] should exceed 0 if [E95] is present
transactional message (en)	Box E50 must be greater than 0 (zero) if Box E95 is completed
transactional message (cy)	Mae'n rhaid i Flwch E50 fod yn fwy na 0 (sero) os yw Blwch E95 wedi ei gwblhau

## element: UKlandBuildings

XML

UKlandBuildings 0..1  
CTwholePoundStructure  
Currency ?

base	CTwholePoundStructure
path	[CTE]/InformationRequired/Expenditure/UKlandBuildings
cardinality	0..1
description	UK land and buildings
id	[E100]

## validation rule:

error code: 9612	description: [E60] should exceed 0 if [E100] is present
transactional message (en)	Box E60 must be greater than 0 (zero) if Box E100 is completed
transactional message (cy)	Mae'n rhaid i Flwch E60 fod yn fwy na 0 (sero) os yw Blwch E100 wedi ei gwblhau

## element: GeneralAdminCosts

XML

GeneralAdminCosts 0..1  
CTwholePoundStructure  
Currency ?

base	CTwholePoundStructure
path	[CTE]/InformationRequired/Expenditure/GeneralAdminCosts
cardinality	0..1
description	All general administration costs
id	[E105]

## 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	[E110]

## 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	[E115]

element: **OtherExpenditure**

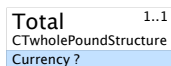
XML



base	CTwholePoundStructure
path	[CTE]/InformationRequired/Expenditure/OtherExpenditure
cardinality	0..1
description	Other expenditure not included above
id	[E120]

element: **Total**

XML



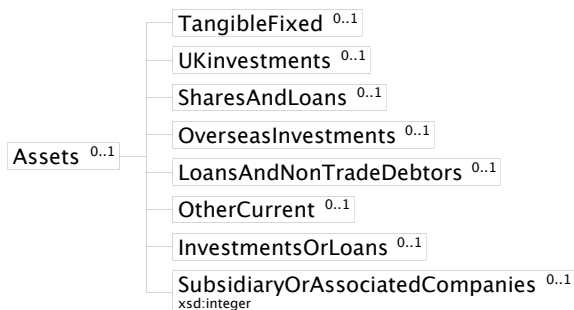
base	CTwholePoundStructure
path	[CTE]/InformationRequired/Expenditure/Total
cardinality	1..1
description	Total
id	[E125]

validation rule:

error code: 9615	description: [E125] should equal the sum of [E95], [E100], [E105], [E110], [E115] and [E120]
transactional message (en)	Box E125 must equal the sum of Boxes E95, E100, E105, E110, E115 and E120
transactional message (cy)	Mae'n rhaid i Flwch E25 fod yn hafal i swm Blychau E95, E100, E105, E110, E115 ac E120

element: **Assets**

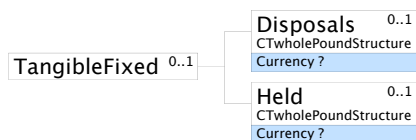
XML



path	[CTE]/InformationRequired/Assets
cardinality	0..1
description	Assets
id	[ASSETS]

element: **TangibleFixed**

XML



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

element: **Disposals**

XML

Disposals 0..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	[CTE]/InformationRequired/Assets/TangibleFixed/Disposals
cardinality	0..1
description	Disposals in period (total consideration received)
id	[E130]

element: **Held**

XML

Held 0..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	[CTE]/InformationRequired/Assets/TangibleFixed/Held
cardinality	0..1
description	Held at the end of the period
id	[E135]

element: **UKInvestments**

XML

UKInvestments 0..1

Disposals 0..1  
CTWholePoundStructure  
Currency ?

Held 0..1  
CTWholePoundStructure  
Currency ?

path	[CTE]/InformationRequired/Assets/UKInvestments
cardinality	0..1
description	UK investments (excluding controlled companies)
id	[UKINVESTMENTS]

element: **Disposals**

XML

Disposals 0..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	[CTE]/InformationRequired/Assets/UKInvestments/Disposals
cardinality	0..1
description	Disposals in period (total consideration received)
id	[E140]

element: **Held**

XML

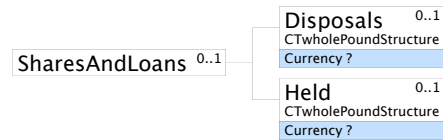
Held 0..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	[CTE]/InformationRequired/Assets/UKInvestments/Held
cardinality	0..1

description	Held at the end of the period
id	[E145]

## element: SharesAndLoans

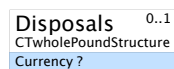
XML



path	[CTE]/InformationRequired/Assets/SharesAndLoans
cardinality	0..1
description	Shares in, and loans to, controlled companies
id	[SHARESANDLOANS]

## element: Disposals

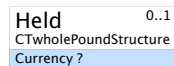
XML



base	CTwholePoundStructure
path	[CTE]/InformationRequired/Assets/SharesAndLoans/Disposals
cardinality	0..1
description	Disposals in period (total consideration received)
id	[E150]

## element: Held

XML



base	CTwholePoundStructure
path	[CTE]/InformationRequired/Assets/SharesAndLoans/Held
cardinality	0..1
description	Held at the end of the period
id	[E155]

## element: OverseasInvestments

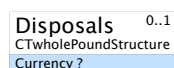
XML



path	[CTE]/InformationRequired/Assets/OverseasInvestments
cardinality	0..1
description	Overseas investments
id	[OVERSEASINVESTMENTS]

## element: Disposals

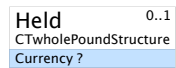
XML



base	<a href="#">CTWholePoundStructure</a>
path	[CTE]/InformationRequired/Assets/OverseasInvestments/Disposals
cardinality	0..1
description	Disposals in period (total consideration received)
id	[E160]

#### element: **Held**

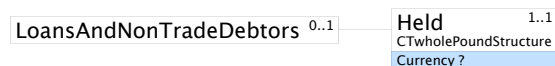
**XML**



base	<a href="#">CTWholePoundStructure</a>
path	[CTE]/InformationRequired/Assets/OverseasInvestments/Held
cardinality	0..1
description	Held at the end of the period
id	[E165]

#### element: **LoansAndNonTradeDebtors**

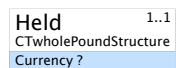
**XML**



path	[CTE]/InformationRequired/Assets/LoansAndNonTradeDebtors
cardinality	0..1
description	Loans and non trade debtors
id	[LOANSANDNONTRADEDEBTORS]

#### element: **Held**

**XML**



base	<a href="#">CTWholePoundStructure</a>
path	[CTE]/InformationRequired/Assets/LoansAndNonTradeDebtors/Held
cardinality	1..1
description	Held at the end of the period
id	[E170]

#### element: **OtherCurrent**

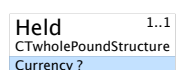
**XML**



path	[CTE]/InformationRequired/Assets/OtherCurrent
cardinality	0..1
description	Other current assets
id	[OTHERCURRENT]

#### element: **Held**

**XML**

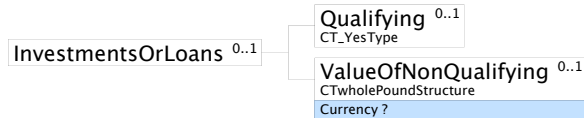




base	CTwholePoundStructure
path	[CTE]/InformationRequired/Assets/OtherCurrent/Held
cardinality	1..1
description	Held at the end of the period
id	[E175]

## element: InvestmentsOrLoans

XML



path	[CTE]/InformationRequired/Assets/InvestmentsOrLoans
cardinality	0..1
description	Investments or loans
id	[INVESTMENTSORLOANS]

## element: Qualifying

XML



base	CT_YesType
path	[CTE]/InformationRequired/Assets/InvestmentsOrLoans/Qualifying
cardinality	0..1
description	Qualifying investments and loans
id	[E180]

### validation rule:

error code: 9613	description: [E180] should not be present if [E185] is present
transactional message (en)	Box E180 must not be completed if Box E185 is completed.
transactional message (cy)	Ni ddylid cwblhau Blwch E180 os yw Blwch E185 wedi ei gwblhau.

## element: ValueOfNonQualifying

XML



base	CTwholePoundStructure
path	[CTE]/InformationRequired/Assets/InvestmentsOrLoans/ValueOfNonQualifying
cardinality	0..1
description	Value of any non-qualifying investments and loans
id	[E185]

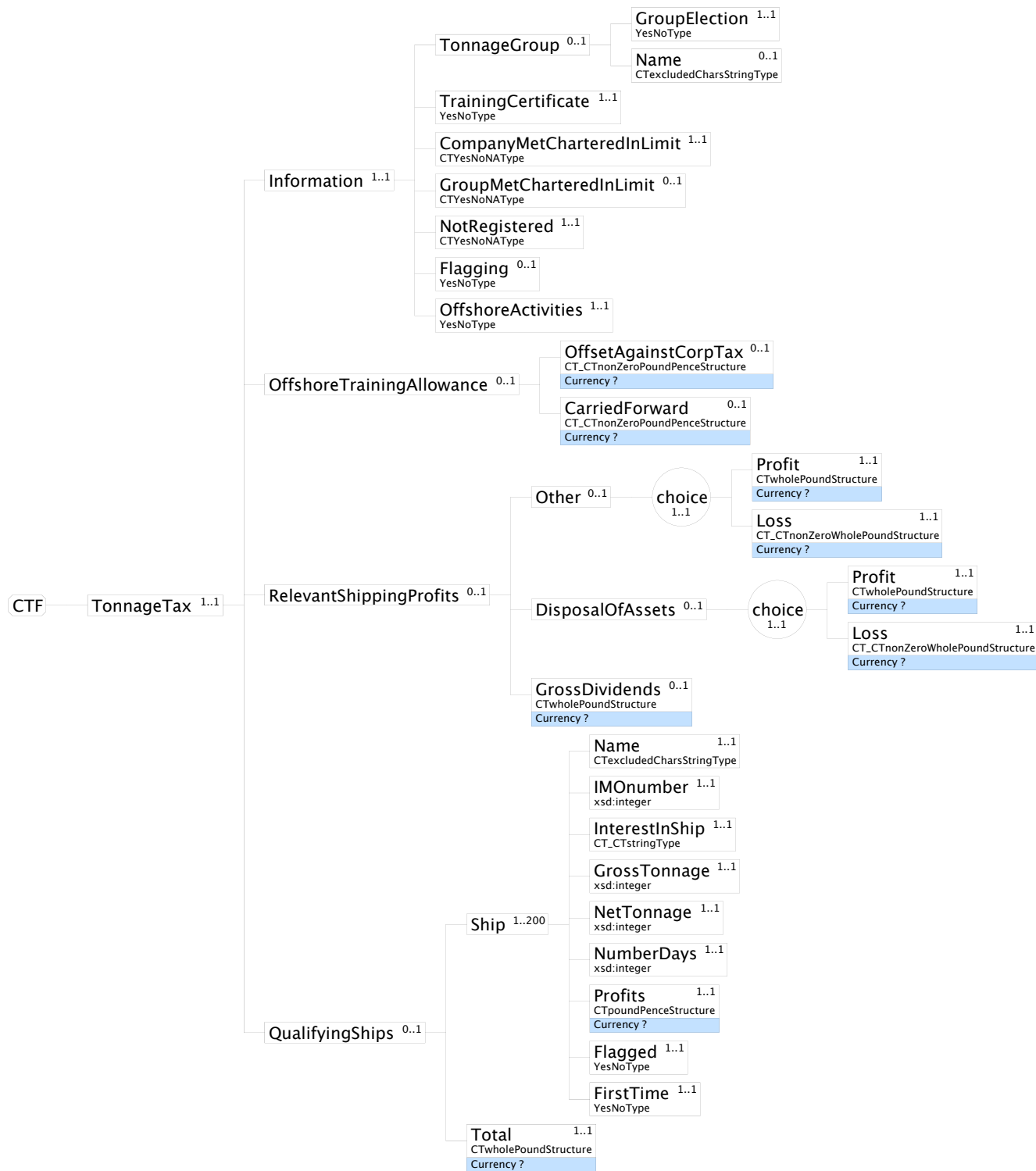
## element: SubsidiaryOrAssociatedCompanies

XML



base	xsd:integer
path	[CTE]/InformationRequired/Assets/SubsidiaryOrAssociatedCompanies
cardinality	0..1
description	Number of subsidiary or associated companies the charity controls at the end of the period. Exclude companies that were dormant throughout the period

example	23
maxInclusive	999
id	[E190]



type: CTF

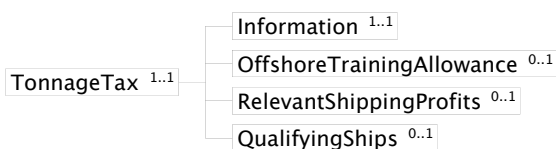
XML

CTF — TonnageTax 1..1

path	[CTF]
------	-------

element: TonnageTax

XML



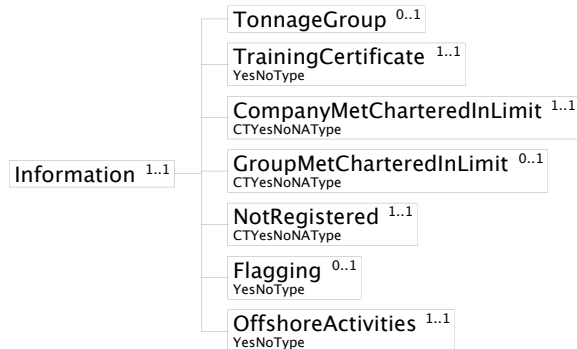
path	[CTF]/TonnageTax
cardinality	1..1
description	Tonnage tax
id	[TONNAGETAX]

**validation rule:**

error code: 9650	description: [QUALIFYINGSHIPS] or [RELEVANTSHIPPINGPROFITS] should be present if [TONNAGETAX] is present
transactional message (en)	Supplementary form CT600F can only be present if at least one of 'Part 3 Relevant shipping profits' or 'Part 4: Computation of tonnage tax profits' is completed
transactional message (cy)	Gall ffurflen atodol CT600F dim ond fod yn bresennol os yw o leiaf un o'r rhain wedi ei cwblhau: 'Rhan 3: Elw llongau perthnasol' neu 'Rhan 4: Cyfrifiant elw treth tunelledd'

**element: Information**

**XML**



path	[CTF]/TonnageTax/Information
cardinality	1..1
description	Information
id	[INFORMATION]

**validation rule:**

error code: 9664	description: [F35A/F35B] should be present if [F30A/F30B/F30C] equals 'yes'
transactional message (en)	Box F35A or F35B must be completed if Box F30A is Yes
transactional message (cy)	Mae'n rhaid cwblhau Blwch F35A neu F35B os yw Blwch F30A yn lawn

**element: TonnageGroup**

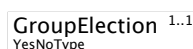
**XML**



path	[CTF]/TonnageTax/Information/TonnageGroup
cardinality	0..1
description	Tonnage group
id	[TONNAGEGROUP]

**element: GroupElection**

**XML**



base	YesNoType
path	[CTF]/TonnageTax/Information/TonnageGroup/GroupElection
cardinality	1..1
description	The company was party to a tonnage tax group election
id	[F5A/F5B]

**validation rule:**

error code: 9651	description: [F10] should be present if [F5A/F5B] equals 'yes'
transactional message (en)	Box F10 must be completed if Box F5A is Yes
transactional message (cy)	Mae'n rhaid cwblhau Blwch F10 os yw Blwch F5A yn lawn
error code: 9652	description: [F25A/F25B/F25C] should be present if [F5A/F5B] equals 'yes'
transactional message (en)	Box F25A, F25B of F25C must be completed if Box F5A is Yes
transactional message (cy)	Mae'n rhaid cwblhau Blwch F25A, F25B neu F25C os yw Blwch F5A yn lawn

**element: Name****XML**

Name 0..1  
CTexcludedCharsStringType

base	CTexcludedCharsStringType
path	[CTF]/TonnageTax/Information/TonnageGroup/Name
cardinality	0..1
description	Name of tonnage tax group of which the company was a member at the AP end
example	Minnie Tonnage Group
minLength	2
maxLength	56
id	[F10]

**validation rule:**

error code: 9653	description: [F10] should not be present if [F5A/F5B] equals 'no'
transactional message (en)	Box F10 must not be completed if Box F5B is No
transactional message (cy)	Ni ddylid cwblhau Blwch F10 os yw Blwch F5B yn Na

**element: TrainingCertificate****XML**

TrainingCertificate 1..1  
YesNoType

base	YesNoType
path	[CTF]/TonnageTax/Information/TrainingCertificate
cardinality	1..1
description	The company or group was covered by a training certificate
id	[F15A/F15B]

**element: CompanyMetCharteredInLimit****XML**

CompanyMetCharteredInLimit 1..1  
CTYesNoNAType

base	CTYesNoNAType
path	[CTF]/TonnageTax/Information/CompanyMetCharteredInLimit
cardinality	1..1
description	The company met the prescribed limit on chartered-in tonnage
example	na
id	[F20A/F20B/F20C]

**validation rule:**

error code: 9656	description: [F20A/F20B/F20C] should equal 'na' if [F5A/F5B] equals 'yes'
transactional message (en)	If Box F5A is Yes then Box F20C must be Not applicable
transactional message (cy)	Os yw Blwch F5A yn lawn yna mae'n rhaid i Flwch F20C fod yn Ddim yn gymwys

**element: GroupMetCharteredInLimit**
**XML**

GroupMetCharteredInLimit 0..1  
CTYesNoNAType

base	CTYesNoNAType
path	[CTF]/TonnageTax/Information/GroupMetCharteredInLimit
cardinality	0..1
description	The group met the prescribed limit on chartered-in tonnage
example	yes
id	[F25A/F25B/F25C]

**validation rule:**

error code: 9659	description: [F25A/F25B/F25C] should not be present if [F5A/F5B] equals 'no'
transactional message (en)	Boxes F25A, F25B or F25C must not be completed if Box F5B is No
transactional message (cy)	Ni ddylid cwblhau Blychau F25A, F25B neu F25C os yw Blwch F5A yn Na

**element: NotRegistered**
**XML**

NotRegistered 1..1  
CTYesNoNAType

base	CTYesNoNAType
path	[CTF]/TonnageTax/Information/NotRegistered
cardinality	1..1
description	The company of group operated ships that were NOT registered in one of the Member States' registers for the first time
id	[F30A/F30B/F30C]

**element: Flagging**
**XML**

Flagging 0..1  
YesNoType

base	YesNoType
path	[CTF]/TonnageTax/Information/Flagging
cardinality	0..1
description	The company or group satisfied the flagging condition
id	[F35A/F35B]

**validation rule:**

error code: 9665	description: [F35A/F35B] should not be present if [F30A/F30B/F30C] does not equal 'yes'
transactional message (en)	Boxes F35A or F35B must not be completed if Box F30A is Yes
transactional message (cy)	Ni ddylid cwblhau Blwch F35A neu F35B os yw Blwch F30A yn lawn

**element: OffshoreActivities**
**XML**

OffshoreActivities 1..1  
YesNoType

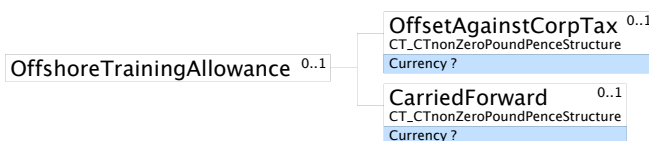
base	YesNoType
path	[CTF]/TonnageTax/Information/OffshoreActivities
cardinality	1..1
description	The company is subject to the special rules for offshore activities
id	[F40A/F40B]

## validation rule:

error code: 9660	description: [OFFSHORETRAININGALLOWANCE] should be present if [F40A/F40B] equals 'yes'
transactional message (en)	Part 2 Offshore training allowance must be completed if Box F40A is Yes
transactional message (cy)	Mae'n rhaid cwblhau Rhan 2 Lwfans hyfforddi alltraeth os yw Blwch F40A yn lawn

## element: OffshoreTrainingAllowance

XML



path	[CTF]/TonnageTax/OffshoreTrainingAllowance
cardinality	0..1
description	Offshore training allowance
id	[OFFSHORETRAININGALLOWANCE]

## validation rule:

error code: 9666	description: [OFFSHORETRAININGALLOWANCE] should not be present if [F40A/F40B] equals 'no'
transactional message (en)	Part 2 Offshore training allowance must not be present if Box F40B is No
transactional message (cy)	Mae'n rhaid cwblhau Rhan 2 Lwfans hyfforddi alltraeth os yw Blwch F40B yn Na

## element: OffsetAgainstCorpTax

XML



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
id	[F45]

## element: CarriedForward

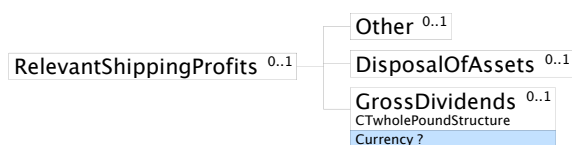
XML



base	CT_CTnonZeroPoundPenceStructure
path	[CTF]/TonnageTax/OffshoreTrainingAllowance/CarriedForward
cardinality	0..1
description	The amount of training allowance to be carried forward
id	[F50]

## element: RelevantShippingProfits

XML

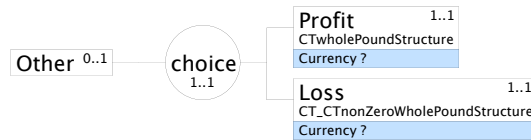


path	[CTF]/TonnageTax/RelevantShippingProfits
cardinality	0..1

description	Relevant shipping profits
id	[RELEVANTSHIPPINGPROFITS]

## element: Other

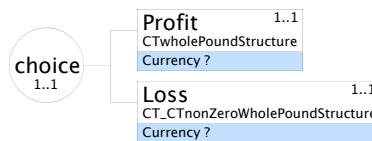
XML



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:

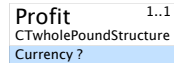
XML



path	[CTF]/TonnageTax/RelevantShippingProfits/Other
cardinality	1..1

## element: Profit

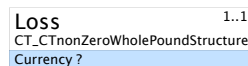
XML



base	CTwholePoundStructure
path	[CTF]/TonnageTax/RelevantShippingProfits/Other/Profit
cardinality	1..1
description	Profit
id	[F55A]

## element: Loss

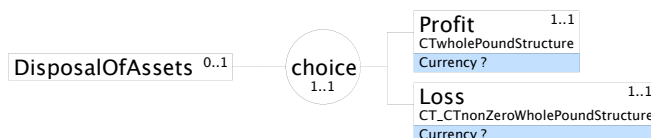
XML



base	CT_CTnonZeroWholePoundStructure
path	[CTF]/TonnageTax/RelevantShippingProfits/Other/Loss
cardinality	1..1
description	Loss
id	[F55B]

## element: DisposalOfAssets

XML

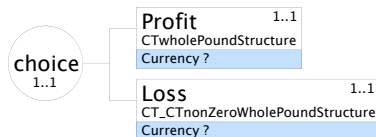




path	[CTF]/TonnageTax/RelevantShippingProfits/DisposalOfAssets
cardinality	0..1
description	The profit or loss in the company's accounts in respect of the disposal of Tonnage Tax assets, which would otherwise be computed under chargeable gains rules
id	[F12]

choice:

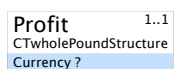
XML



path	[CTF]/TonnageTax/RelevantShippingProfits/DisposalOfAssets
cardinality	1..1

element: **Profit**

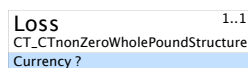
XML



base	CTWholePoundStructure
path	[CTF]/TonnageTax/RelevantShippingProfits/DisposalOfAssets/Profit
cardinality	1..1
description	Profit
id	[F60A]

element: **Loss**

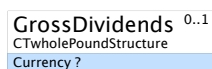
XML



base	CT_CTnonZeroWholePoundStructure
path	[CTF]/TonnageTax/RelevantShippingProfits/DisposalOfAssets/Loss
cardinality	1..1
description	Loss
id	[F60B]

element: **GrossDividends**

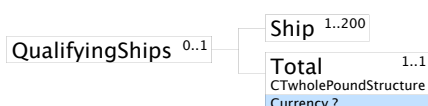
XML



base	CTWholePoundStructure
path	[CTF]/TonnageTax/RelevantShippingProfits/GrossDividends
cardinality	0..1
description	The gross dividends qualifying as relevant shipping income
id	[F65]

element: **QualifyingShips**

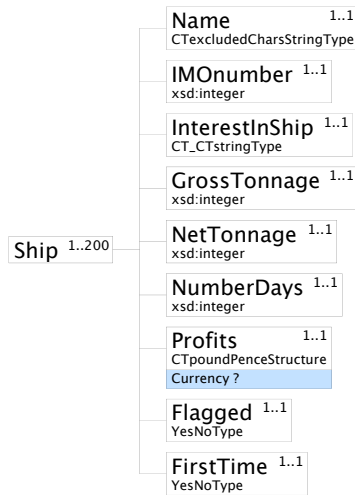
XML



path	[CTF]/TonnageTax/QualifyingShips
cardinality	0..1
description	Qualifying ships
id	[QUALIFYINGSHIPS]

## element: Ship

XML



path	[CTF]/TonnageTax/QualifyingShips/Ship
cardinality	1..200
description	Ship
id	[SHIP]

## element: Name

XML



base	CTExcludedCharsStringType
path	[CTF]/TonnageTax/QualifyingShips/Ship/Name
cardinality	1..1
description	Name
example	Rainbow Warrior
minLength	2
maxLength	56
id	[F70A]

## element: IMOnumber

XML



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	[F70B]
----	--------

## element: InterestInShip

XML

InterestInShip 1..1  
CT\_CTstringType

base	CT_CTstringType
path	[CTF]/TonnageTax/QualifyingShips/Ship/InterestInShip
cardinality	1..1
description	Interest in ship
example	F
id	[F70C]

### 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

## element: GrossTonnage

XML

GrossTonnage 1..1  
xsd:integer

base	xsd:integer
path	[CTF]/TonnageTax/QualifyingShips/Ship/GrossTonnage
cardinality	1..1
example	9999999
id	[F70D]

## element: NetTonnage

XML

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	[F70E]

## element: NumberDays

XML

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	[F70F]

## element: Profits

XML

Profits 1..1  
CTpoundPenceStructure  
Currency ?

base	CTpoundPenceStructure
path	[CTF]/TonnageTax/QualifyingShips/Ship/Profits
cardinality	1..1
description	Tonnage tax profits
id	[F70G]

## element: Flagged

XML

Flagged 1..1  
YesNoType

base	YesNoType
path	[CTF]/TonnageTax/QualifyingShips/Ship/Flagged
cardinality	1..1
description	Flagged in register of Member State
id	[F70H]

## element: FirstTime

XML

FirstTime 1..1  
YesNoType

base	YesNoType
path	[CTF]/TonnageTax/QualifyingShips/Ship/FirstTime
cardinality	1..1
description	Operated for first time in AP
id	[F70I]

## element: Total

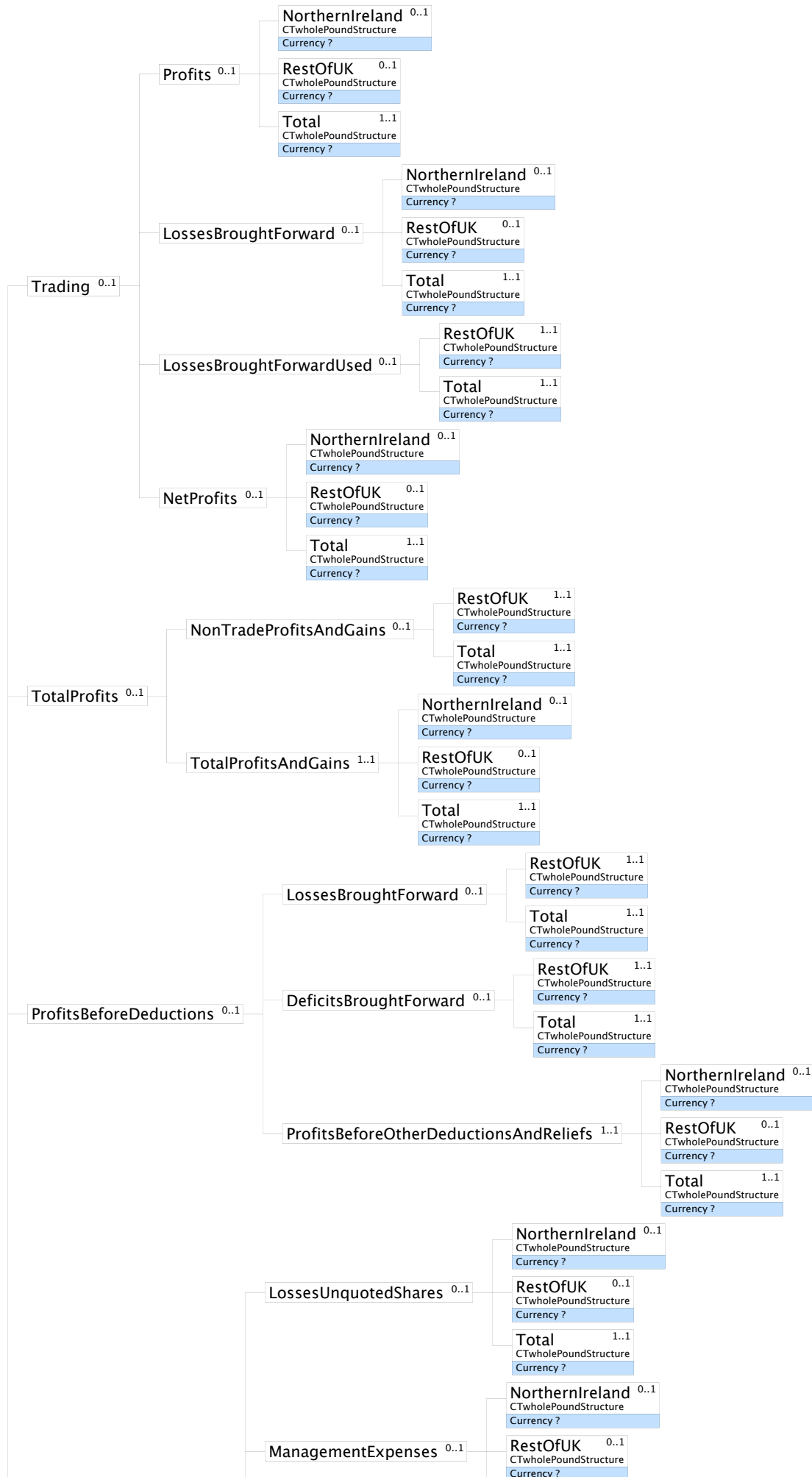
XML

Total 1..1  
CTwholePoundStructure  
Currency ?

base	CTwholePoundStructure
path	[CTF]/TonnageTax/QualifyingShips/Total
cardinality	1..1
description	Total tonnage tax profits
id	[F70]

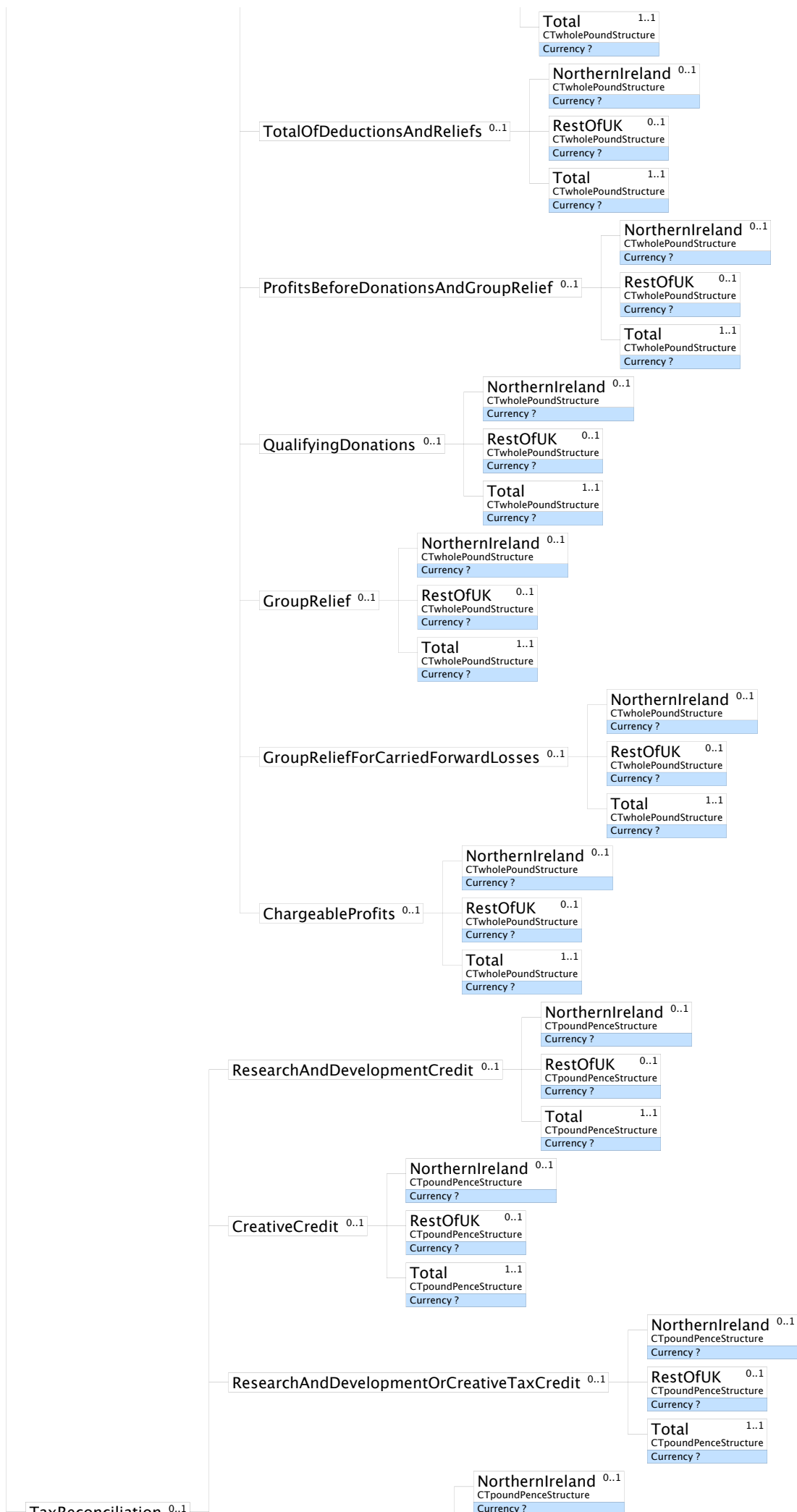
### validation rule:

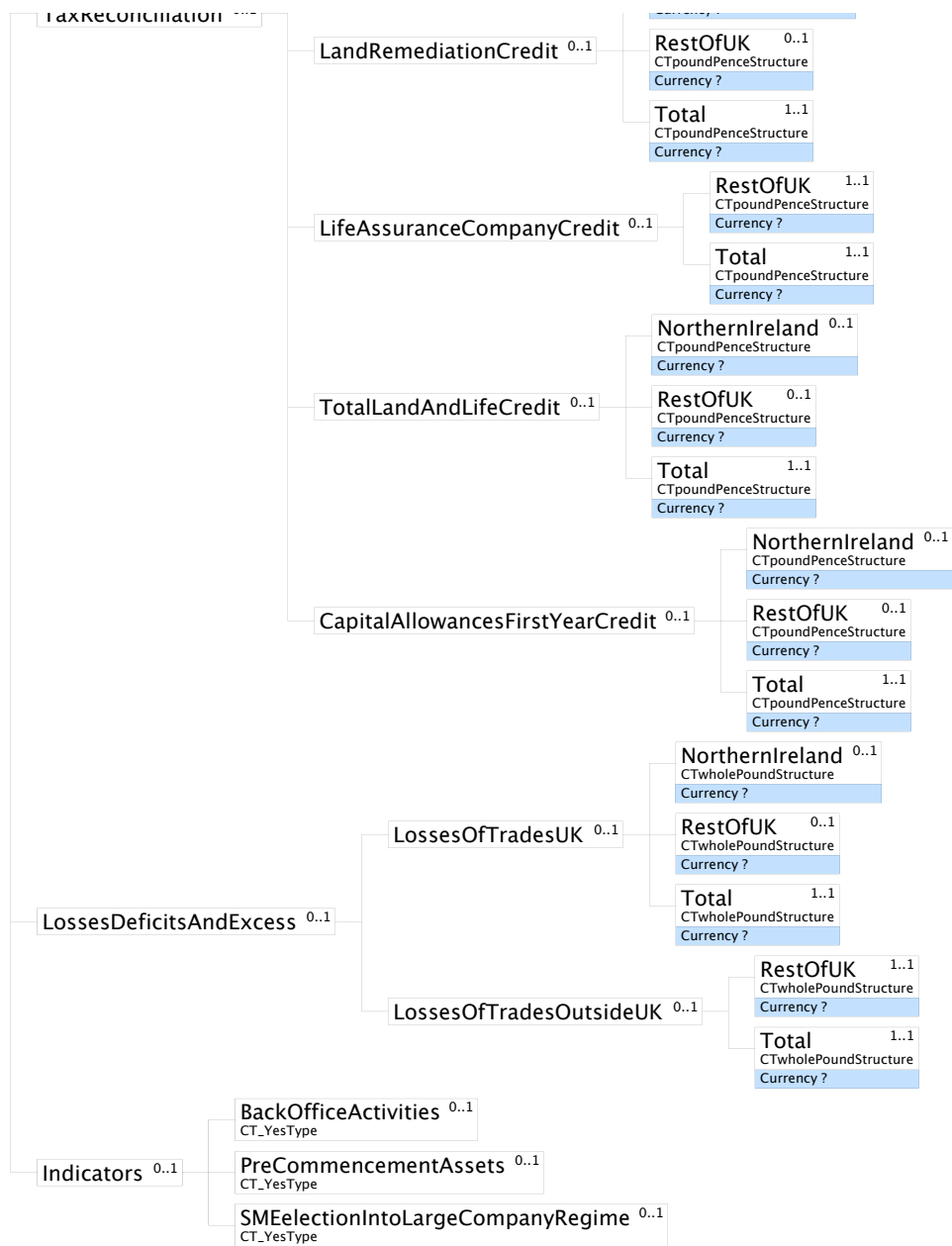
error code: 9663	description: [F70] should equal ( the sum of all iterations of [F70G] ) rounded down to the nearest whole pound
transactional message (en)	Box F70 must equal the sum of 'Tonnage Tax profits' in boxes 70G rounded down to the nearest whole pound.
transactional message (cy)	Mae'n rhaid i Flwch F70 fod yn hafal i swm 'Elw Treth tunelledd' ym mlychau 70G wedi ei dalgrynnu lawr i'r bunt agosaf





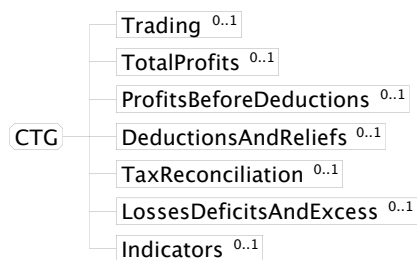
CTG





type: CTG

XML



path	[CTG]
------	-------

element: Trading

XML



path	[CTG]/Trading
cardinality	0..1



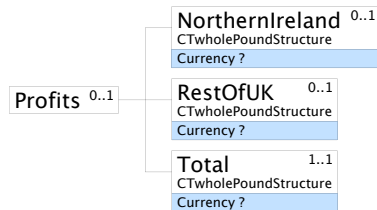
description	Tax calculation
id	[TRADINGG]

**validation rule:**

error code: 9184	description: [G20C] should be present if [G5C] is positive.
transactional message (en)	Box G20 must be completed if Box G5 is completed

**element: Profits**

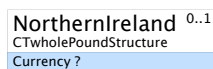
**XML**



path	[CTG]/Trading/Profits
cardinality	0..1
description	Trading profits
id	[G5]

**element: NorthernIreland**

**XML**



base	CTWholePoundStructure
path	[CTG]/Trading/Profits/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G5A]

**element: RestOfUK**

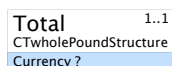
**XML**



base	CTWholePoundStructure
path	[CTG]/Trading/Profits/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G5B]

**element: Total**

**XML**



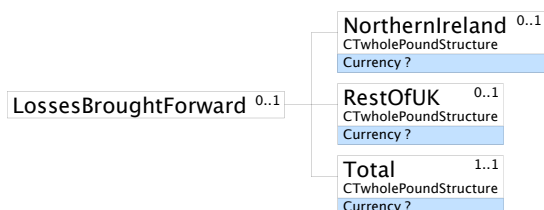
base	CTWholePoundStructure
path	[CTG]/Trading/Profits/Total
cardinality	1..1
description	Total
id	[G5C]

## validation rule:

error code: 9187	description: If [G5C] is present then [155] should be present
transactional message (en)	Box G5C can only be completed if Box 155 is completed
error code: 9189	description: If [G5C] is present, at least one of [G5A] or [G5B] should be present
transactional message (en)	Box G5C can only be completed if Box G5A or Box G5B are completed
error code: 9191	description: [G5C] should equal [G5A] plus [G5B].
transactional message (en)	Box G5C must equal the sum of Boxes G5A and G5B
error code: 9192	description: [G5C] should equal [155].
transactional message (en)	Box G5C must equal Box 155

element: **LossesBroughtForward**

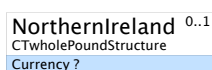
XML



path	[CTG]/Trading/LossesBroughtForward
cardinality	0..1
description	Trading losses brought forward – value set against trading profits
id	[G10]

element: **NorthernIreland**

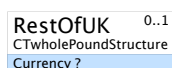
XML



base	CTwholePoundStructure
path	[CTG]/Trading/LossesBroughtForward/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G10A]

element: **RestOfUK**

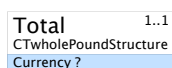
XML



base	CTwholePoundStructure
path	[CTG]/Trading/LossesBroughtForward/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G10B]

element: **Total**

XML



base	CTwholePoundStructure
path	[CTG]/Trading/LossesBroughtForward/Total

cardinality	1..1
description	Total
id	[G10C]

**validation rule:**

error code: 9194	description: If [G10C] is present, [160] should be present.
transactional message (en)	Box G10C can only be completed if Box 160 is completed
error code: 9196	description: If [G10C] is present then [G10A] or [G10B] should be present.
transactional message (en)	Box G10C can only be completed if Box G10A or Box G10B are completed
error code: 9205	description: [G10C] should equal [G10A] plus [G10B].
transactional message (en)	Box G10C must equal the sum of Boxes G10A and G10B
error code: 9215	description: [G10C] should equal [160]
transactional message (en)	Box G10C must equal Box 160
error code: 9217	description: [G10C] should not exceed [G5C].
transactional message (en)	Box G10C must not exceed Box G5C

**element: LossesBroughtForwardUsed**

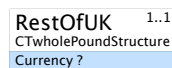
**XML**



path	[CTG]/Trading/LossesBroughtForwardUsed
cardinality	0..1
description	Trading losses brought forward – amount used against profits
id	[G15]

**element: RestOfUK**

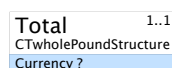
**XML**



base	CTWholePoundStructure
path	[CTG]/Trading/LossesBroughtForwardUsed/RestOfUK
cardinality	1..1
description	Rest of UK
id	[G15B]

**element: Total**

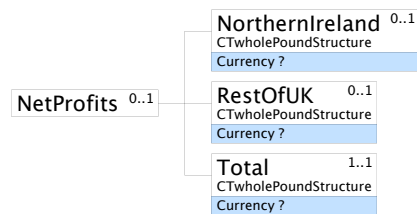
**XML**



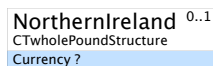
base	CTWholePoundStructure
path	[CTG]/Trading/LossesBroughtForwardUsed/Total
cardinality	1..1
description	Total
id	[G15C]

**validation rule:**

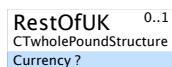
error code: 9219	description: [G15C] is valid only if this equals [G15B]
transactional message (en)	Box G15C must equal Box G15B



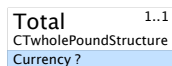
path	[CTG]/Trading/NetProfits
cardinality	0..1
description	Net trading profits
id	[G20]



base	CTwholePoundStructure
path	[CTG]/Trading/NetProfits/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G20A]



base	CTwholePoundStructure
path	[CTG]/Trading/NetProfits/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G20B]



base	CTwholePoundStructure
path	[CTG]/Trading/NetProfits/Total
cardinality	1..1
description	Total
id	[G20C]

**validation rule:**

error code: 9243	description: If [G20C] is present, [165] should be present
transactional message (en)	Box G20C can only be completed if Box 165 is completed
error code: 9253	description: If [G20C] is present then [G20A] or [G20B] should be present
transactional message (en)	Box G20C can only be completed if Box G20A or Box G20B are completed
error code: 9255	description: [G20C] should equal [G5C] minus [G10C]
transactional message (en)	Box G20C must equal Box G5C minus Box G10C

error code: 9256	description: [G20C] should equal [165]
transactional message (en)	Box G20C must equal Box 165

## element: TotalProfits

XML



path	[CTG]/TotalProfits
cardinality	0..1
id	[TOTALPROFITSG]

## element: NonTradeProfitsAndGains

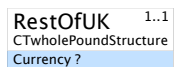
XML



path	[CTG]/TotalProfits/NonTradeProfitsAndGains
cardinality	0..1
description	Non-trade profits and gains
id	[G25]

## element: RestOfUK

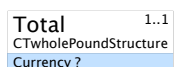
XML



base	CTWholePoundStructure
path	[CTG]/TotalProfits/NonTradeProfitsAndGains/RestOfUK
cardinality	1..1
description	Rest of UK
id	[G25B]

## element: Total

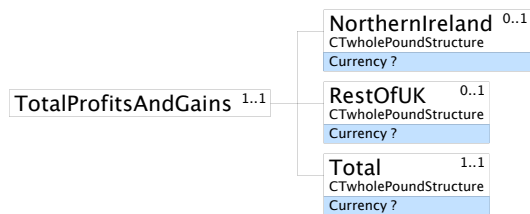
XML



base	CTWholePoundStructure
path	[CTG]/TotalProfits/NonTradeProfitsAndGains/Total
cardinality	1..1
description	Total
id	[G25C]

### validation rule:

error code: 9259	description: [G25C] should equal [G25B]
transactional message (en)	Box G25C must equal Box G25B



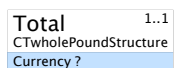
path	[CTG]/TotalProfits/TotalProfitsAndGains
cardinality	1..1
description	Total profits and gains
id	[G30]



base	CTwholePoundStructure
path	[CTG]/TotalProfits/TotalProfitsAndGains/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G30A]



base	CTwholePoundStructure
path	[CTG]/TotalProfits/TotalProfitsAndGains/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G30B]



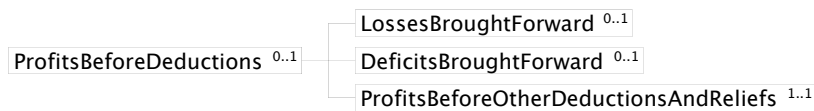
base	CTwholePoundStructure
path	[CTG]/TotalProfits/TotalProfitsAndGains/Total
cardinality	1..1
description	Total
id	[G30C]

**validation rule:**

error code: 9262	description: If [G30C] is present, [G30A] or [G30B] should be present
transactional message (en)	Box G30C can only be completed if Box G30A or Box G30B are completed
error code: 9265	description: [G30C] should equal [G30A] plus [G30B].
transactional message (en)	Box G30C must equal the sum of Boxes G30A and G30B
error code: 9266	description: [G45C] should be present if [G30C] exceeds 0
transactional message (en)	Box G45C must be completed if Box G30C is greater than zero

## element: ProfitsBeforeDeductions

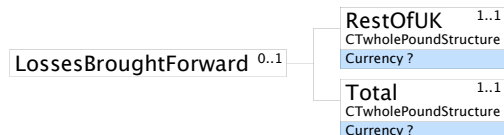
XML



path	[CTG]/ProfitsBeforeDeductions
cardinality	0..1
description	Profits before deductions and reliefs
id	[PROFITSBEFOREDEDUCTIONS]

## element: LossesBroughtForward

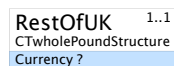
XML



path	[CTG]/ProfitsBeforeDeductions/LossesBroughtForward
cardinality	0..1
description	Losses brought forward against certain investment income
id	[G35]

## element: RestOfUK

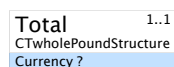
XML



base	CTwholePoundStructure
path	[CTG]/ProfitsBeforeDeductions/LossesBroughtForward/RestOfUK
cardinality	1..1
description	Rest of UK
id	[G35B]

## element: Total

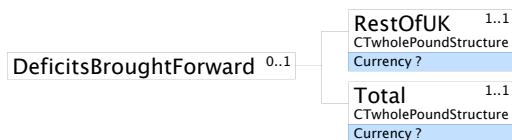
XML



base	CTwholePoundStructure
path	[CTG]/ProfitsBeforeDeductions/LossesBroughtForward/Total
cardinality	1..1
description	Total
id	[G35C]

### validation rule:

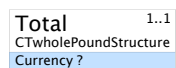
error code: 9292	description: If [G35C] is present, [225] should be present
transactional message (en)	Box G35C can only be completed if Box 225 is completed
error code: 9293	description: [G35C] should equal [G35B]
transactional message (en)	Box G35C must equal Box G35B
error code: 9090	description: [G35C] should equal [225]
transactional message (en)	Box G35C must equal Box 225



path	[CTG]/ProfitsBeforeDeductions/DeficitsBroughtForward
cardinality	0..1
description	Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward set against non-trading profits
id	[G40]



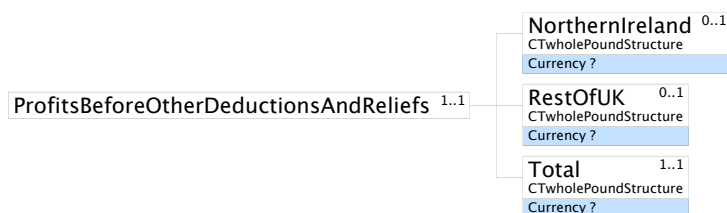
base	CTWholePoundStructure
path	[CTG]/ProfitsBeforeDeductions/DeficitsBroughtForward/RestOfUK
cardinality	1..1
description	Rest of UK
id	[G40B]



base	CTWholePoundStructure
path	[CTG]/ProfitsBeforeDeductions/DeficitsBroughtForward/Total
cardinality	1..1
description	Total
id	[G40C]

## validation rule:

error code: 9091	description: If [G40C] is present, [230] should be present
transactional message (en)	Box G40C can only be completed if Box 230 is completed
error code: 9092	description: [G40C] should equal [G40B]
transactional message (en)	Box G40C must equal Box G40B
error code: 9093	description: [G40C] should equal [230]
transactional message (en)	Box G40C must equal Box 230



path	[CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs
cardinality	1..1



description	Profits before other deductions and reliefs
id	[G45]

## element: NorthernIreland

XML

NorthernIreland 0..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	[CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G45A]

### validation rule:

error code: 9095	description: [G45A] should equal [G30A]
transactional message (en)	Box G45A must equal Box G30A

## element: RestOfUK

XML

RestOfUK 0..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	[CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G45B]

### validation rule:

error code: 9096	description: [G45B] must equal [G30B] minus ([G35B] plus [G40B])
transactional message (en)	Box G45B must equal Box G30B minus the sum of Boxes G35B and G40B

## element: Total

XML

Total 1..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	[CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs/Total
cardinality	1..1
description	Total
id	[G45C]

### validation rule:

error code: 9097	description: If [G45C] is present, [235] should be present
transactional message (en)	Box G45C can only be completed if Box 235 is completed
error code: 9098	description: If [G45C] is present, [G45A] or [G45B] should be present
transactional message (en)	Box G45C can only be completed if Box G45A or Box G45B are completed
error code: 9280	description: [G45C] must equal [G30C] minus ([G35C] plus [G40C])
transactional message (en)	Box G45C must equal Box G30C minus the sum of Boxes G35C and G40C
error code: 9294	description: [G45C] should equal [235]
transactional message (en)	Box G50C must equal Box 235
error code: 9295	description: [G105C] should be present if [G45C] exceeds 0

element: **DeductionsAndReliefs**

XML



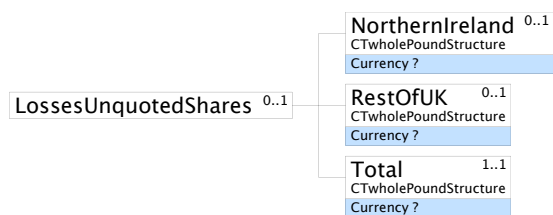
path	[CTG]/DeductionsAndReliefs
cardinality	0..1
id	[DEDUCTIONSANDRELIEFSG]

## validation rule:

error code: 9297	description: [G100C] should be present if ( the sum of [G50C], [G55C], [G60C], [G65C], [G70C], [G73C], [G75C], [G80C], [G92C], and [G95C] ) exceeds 0
transactional message (en)	Box G100C must be completed if the sum of Boxes G50C, G55C, G60C, G65C, G70C, G73C, G75C, G80C, G92C, and G95C is greater than zero
error code: 9298	description: [G120C] should be present if [G105C] exceeds 0
transactional message (en)	Box G120C must be completed if Box G105C is greater than zero

element: **LossesUnquotedShares**

XML



path	[CTG]/DeductionsAndReliefs/LossesUnquotedShares
cardinality	0..1
description	Losses on unquoted shares
id	[G50]

element: **NorthernIreland**

XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/LossesUnquotedShares/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G50A]

## element: RestOfUK

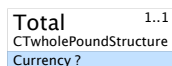
XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/LossesUnquotedShares/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G50B]

## element: Total

XML



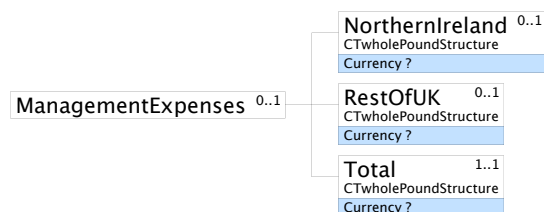
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/LossesUnquotedShares/Total
cardinality	1..1
description	Total
id	[G50C]

### validation rule:

error code: 9299	description: If [G50C] is present, [240] should be present
transactional message (en)	Box G50C can only be completed if Box 240 is completed
error code: 9311	description: If [G50C] is present, [G50A] or [G50B] should be present
transactional message (en)	Box G50C can only be completed if Box G50A or Box G50B are completed
error code: 9317	description: [G50C] should equal [G50A] plus [G50B]
transactional message (en)	Box G50C must equal the sum of Boxes G50A and G50B
error code: 9402	description: [G50C] should equal [240].
transactional message (en)	Box G50C must equal Box 240

## element: ManagementExpenses

XML



path	[CTG]/DeductionsAndReliefs/ManagementExpenses
cardinality	0..1
description	Management expenses
id	[G55]

NorthernIreland 0..1  
CTwholePoundStructure  
Currency ?

base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/ManagementExpenses/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G55A]

RestOfUK 0..1  
CTwholePoundStructure  
Currency ?

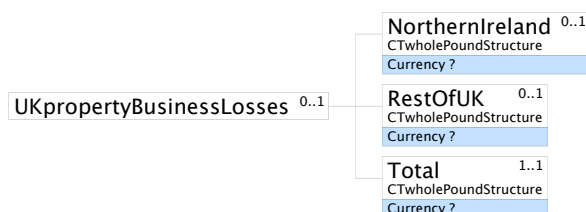
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/ManagementExpenses/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G55B]

Total 1..1  
CTwholePoundStructure  
Currency ?

base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/ManagementExpenses/Total
cardinality	1..1
description	Total
id	[G55C]

## validation rule:

error code: 9410	description: If [G55C] is present, [245] should be present
transactional message (en)	Box G55C can only be completed if Box 245 is completed
error code: 9441	description: If [G55C] is present, [G55A] or [G55B] should be present
transactional message (en)	Box G55C can only be completed if Box G55A or Box G55B are completed
error code: 9442	description: [G55C] should equal [G55A] plus [G55B]
transactional message (en)	Box G55C must equal the sum of Boxes G55A and G55B
error code: 9443	description: [G55C] should equal [245].
transactional message (en)	Box G55C must equal Box 245



path	[CTG]/DeductionsAndReliefs/UKpropertyBusinessLosses
cardinality	0..1

description	UK property business losses for this or previous accounting period
id	[G60]

## element: NorthernIreland

XML

NorthernIreland	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/UKpropertyBusinessLosses/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G60A]

## element: RestOfUK

XML

RestOfUK	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/UKpropertyBusinessLosses/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G60B]

## element: Total

XML

Total	1..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/UKpropertyBusinessLosses/Total
cardinality	1..1
description	Total
id	[G60C]

### validation rule:

error code: 9444	description: If [G60C] is present, [250] should be present
transactional message (en)	Box G60C can only be completed if Box 250 is completed
error code: 9445	description: If [G60C] is present, [G60A] or [G60B] should be present
transactional message (en)	Box G60C can only be completed if Box G60A or Box G60B are completed
error code: 9446	description: [G60C] should equal [G60A] plus [G60B]
transactional message (en)	Box G60C must equal the sum of Boxes G60A and G60B
error code: 9447	description: [G60C] should equal [250].
transactional message (en)	Box G60C must equal Box 250

## element: CapitalAllowancesManagement

XML

CapitalAllowancesManagement	0..1
NorthernIreland	0..1
CTwholePoundStructure	
Currency ?	
RestOfUK	0..1
CTwholePoundStructure	
Currency ?	
Total	1..1
CTwholePoundStructure	
Currency ?	

path	[CTG]/DeductionsAndReliefs/CapitalAllowancesManagement
cardinality	0..1
description	Capital allowances for the purposes of management of the business
id	[G65]

#### element: NorthernIreland

XML

NorthernIreland	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/CapitalAllowancesManagement/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G65A]

#### element: RestOfUK

XML

RestOfUK	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/CapitalAllowancesManagement/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G65B]

#### element: Total

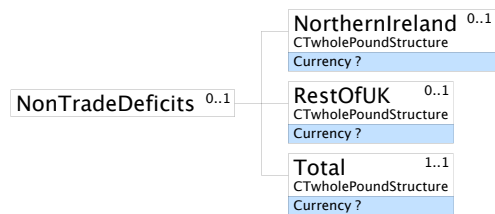
XML

Total	1..1
CTwholePoundStructure	
Currency ?	

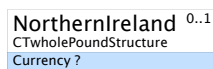
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/CapitalAllowancesManagement/Total
cardinality	1..1
description	Total
id	[G65C]

#### validation rule:

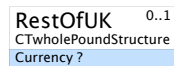
error code: 9448	description: If [G65C] is present, [255] should be present
transactional message (en)	Box G65C can only be completed if Box 255 is completed
error code: 9449	description: If [G65C] is present, [G65A] or [G65B] should be present
transactional message (en)	Box G65C can only be completed if Box G65A or Box G65B are completed
error code: 9530	description: [G65C] should equal [G65A] plus [G65B].
transactional message (en)	Box G65C must equal the sum of Boxes G65A and G65B
error code: 9531	description: [G65C] should equal [255].
transactional message (en)	Box G65C must equal Box 255



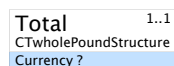
path	[CTG]/DeductionsAndReliefs/NonTradeDeficits
cardinality	0..1
description	Non-trade deficits for this accounting period from loan relationships and derivative contracts (financial instruments)
id	[G70]



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/NonTradeDeficits/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G70A]



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/NonTradeDeficits/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G70B]



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/NonTradeDeficits/Total
cardinality	1..1
description	Total
id	[G70C]

**validation rule:**

error code: 9532	description: If [G70C] is present, [260] should be present
transactional message (en)	Box G70C can only be completed if Box 260 is completed
error code: 9533	description: If [G70C] is present, [G70A] or [G70B] should be present
transactional message (en)	Box G70C can only be completed if Box G70A or Box G70B are completed
error code: 9534	description: [G70C] should equal [G70A] plus [G70B].

transactional message (en)	Box G70C must equal the sum of Boxes G70A and G70B
error code: 9535	description: [G70C] should equal [260].
transactional message (en)	Box G70C must equal Box 260

## element: CarriedForwardNonTradeDeficits

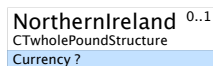
XML



path	[CTG]/DeductionsAndReliefs/CarriedForwardNonTradeDeficits
cardinality	0..1
description	Carried forward non-trade deficits from loan relationships and derivative contracts (financial instruments)
id	[G73]

## element: NorthernIreland

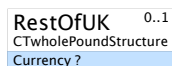
XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/CarriedForwardNonTradeDeficits/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G73A]

## element: RestOfUK

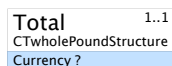
XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/CarriedForwardNonTradeDeficits/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G73B]

## element: Total

XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/CarriedForwardNonTradeDeficits/Total
cardinality	1..1
description	Total
id	[G73C]

### validation rule:

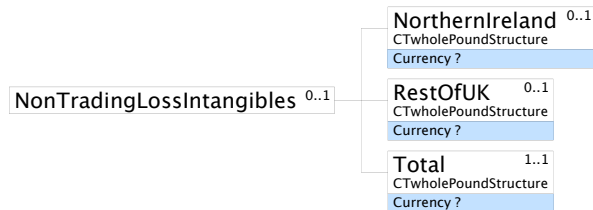
error code: 9536	description: If [G73C] is present, [263] should be present
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transactional message (en)	Box G73C can only be completed if Box 263 is completed
error code: 9537	description: If [G73C] is present, [G73A] or [G73B] should be present
transactional message (en)	Box G73C can only be completed if Box G73A or Box G73B are completed
error code: 9538	description: [G73C] should equal [G73A] plus [G73B].
transactional message (en)	Box G73C must equal the sum of Boxes G73A and G73B
error code: 9539	description: [G73C] should equal [263].
transactional message (en)	Box G73C must equal Box 263

## element: NonTradingLossIntangibles

XML



path	[CTG]/DeductionsAndReliefs/NonTradingLossIntangibles
cardinality	0..1
description	Non-trading losses on intangible fixed assets
id	[G75]

## element: NorthernIreland

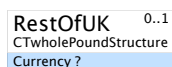
XML



base	CTWholePoundStructure
path	[CTG]/DeductionsAndReliefs/NonTradingLossIntangibles/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G75A]

## element: RestOfUK

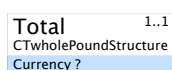
XML



base	CTWholePoundStructure
path	[CTG]/DeductionsAndReliefs/NonTradingLossIntangibles/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G75B]

## element: Total

XML



base	CTWholePoundStructure
path	[CTG]/DeductionsAndReliefs/NonTradingLossIntangibles/Total
cardinality	1..1
description	Total

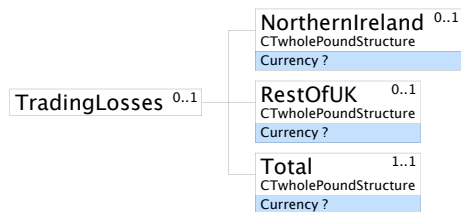
id	[G75C]
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**validation rule:**

error code: 9540	description: If [G75C] is present, [265] should be present
transactional message (en)	Box G75C can only be completed if Box 265 is completed
error code: 9541	description: If [G75C] is present, [G75A] or [G75B] should be present
transactional message (en)	Box G75C can only be completed if Box G75A or Box G75B are completed
error code: 9542	description: [G75C] should equal [G75A] plus [G75B].
transactional message (en)	Box G75C must equal the sum of Boxes G75A and G75B
error code: 9570	description: [G75C] should equal [265].
transactional message (en)	Box G75C must equal Box 265

**element: TradingLosses**

**XML**



path	[CTG]/DeductionsAndReliefs/TradingLosses
cardinality	0..1
description	Total trading losses of this or a later accounting period – value
id	[G80]

**element: NorthernIreland**

**XML**



base	CTWholePoundStructure
path	[CTG]/DeductionsAndReliefs/TradingLosses/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G80A]

**element: RestOfUK**

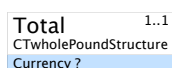
**XML**



base	CTWholePoundStructure
path	[CTG]/DeductionsAndReliefs/TradingLosses/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G80B]

**element: Total**

**XML**



base	CTWholePoundStructure
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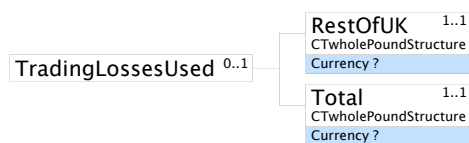
path	[CTG]/DeductionsAndReliefs/TradingLosses/Total
cardinality	1..1
description	Total
id	[G80C]

**validation rule:**

error code: 9571	description: If [G80C] is present, [275] should be present
transactional message (en)	Box G80C can only be completed if Box 275 is completed
error code: 9572	description: If [G80C] is present, [G80A] or [G80B] should be present
transactional message (en)	Box G80C can only be completed if Box G80A or Box G80B are completed
error code: 9573	description: [G80C] should equal [G80A] plus [G80B]
transactional message (en)	Box G80C must equal the sum of Boxes G80A and G80B
error code: 9574	description: [G80C] should equal [275].
transactional message (en)	Box G80C must equal Box 275

**element: TradingLossesUsed**

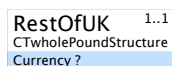
**XML**



path	[CTG]/DeductionsAndReliefs/TradingLossesUsed
cardinality	0..1
description	Total trading losses of this or a later accounting period – amount used
id	[G85]

**element: RestOfUK**

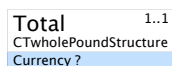
**XML**



base	CTWholePoundStructure
path	[CTG]/DeductionsAndReliefs/TradingLossesUsed/RestOfUK
cardinality	1..1
description	Rest of UK
id	[G85B]

**element: Total**

**XML**



base	CTWholePoundStructure
path	[CTG]/DeductionsAndReliefs/TradingLossesUsed/Total
cardinality	1..1
description	Total
id	[G85C]

**validation rule:**

error code: 9575	description: [G85C] should equal [G85B].
transactional message (en)	Box G85C must equal Box G85B

## element: TradingLossesCarriedBack

XML

TradingLossesCarriedBack 0..1  
CT\_YesType

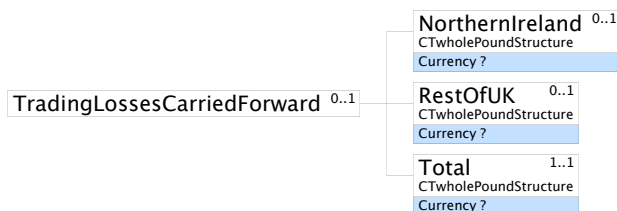
base	CT_YesType
path	[CTG]/DeductionsAndReliefs/TradingLossesCarriedBack
cardinality	0..1
description	Are amounts carried back from later accounting periods included in box G80?
id	[G90]

### validation rule:

error code: 9576	description: If [G90] is present, [280] should be present
transactional message (en)	Box G90 can only be completed if Box 280 is completed

## element: TradingLossesCarriedForward

XML



path	[CTG]/DeductionsAndReliefs/TradingLossesCarriedForward
cardinality	0..1
description	Trading losses carried forward and claimed against total profits – value
id	[G92]

## element: NorthernIreland

XML

NorthernIreland 0..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	[CTG]/DeductionsAndReliefs/TradingLossesCarriedForward/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G92A]

## element: RestOfUK

XML

RestOfUK 0..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	[CTG]/DeductionsAndReliefs/TradingLossesCarriedForward/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G92B]

## element: Total

XML

Total 1..1  
CTWholePoundStructure  
Currency ?

base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/TradingLossesCarriedForward/Total
cardinality	1..1
description	Total
id	[G92C]

**validation rule:**

error code: 9577	description: If [G92C] is present, [285] should be present
transactional message (en)	Box G92C can only be completed if Box 285 is completed
error code: 9578	description: If [G92C] is present, [G92A] or [G92B] should be present
transactional message (en)	Box G92C can only be completed if Box G92A or Box G92B are completed
error code: 9579	description: [G92C] should equal [G92A] plus [G92B]
transactional message (en)	Box G92C must equal the sum of Boxes G92A and G92B
error code: 9580	description: [G92C] should equal [285].
transactional message (en)	Box G92C must equal Box 285

**element: TradingLossesCarriedForwardUsed**

**XML**



path	[CTG]/DeductionsAndReliefs/TradingLossesCarriedForwardUsed
cardinality	0..1
description	Trading losses carried forward and claimed against total profits – amount used
id	[G93]

**element: RestOfUK**

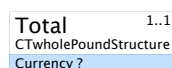
**XML**



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/TradingLossesCarriedForwardUsed/RestOfUK
cardinality	1..1
description	Rest of UK
id	[G93B]

**element: Total**

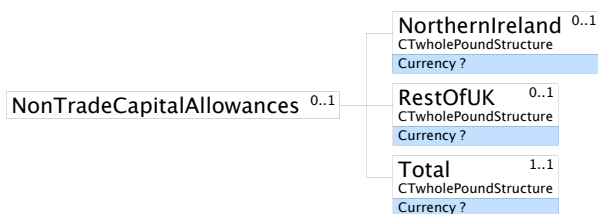
**XML**



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/TradingLossesCarriedForwardUsed/Total
cardinality	1..1
description	Total
id	[G93C]

**validation rule:**

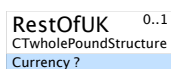
error code: 9581	description: [G93C] should equal [G93B].
transactional message (en)	Box G93C must equal Box G93B



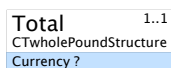
path	[CTG]/DeductionsAndReliefs/NonTradeCapitalAllowances
cardinality	0..1
description	Non-trade capital allowances
id	[G95]



base	CTWholePoundStructure
path	[CTG]/DeductionsAndReliefs/NonTradeCapitalAllowances/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G95A]



base	CTWholePoundStructure
path	[CTG]/DeductionsAndReliefs/NonTradeCapitalAllowances/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G95B]



base	CTWholePoundStructure
path	[CTG]/DeductionsAndReliefs/NonTradeCapitalAllowances/Total
cardinality	1..1
description	Total
id	[G95C]

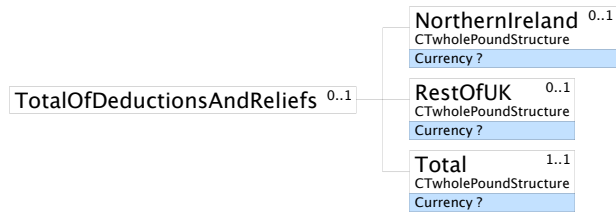
## validation rule:

error code: 9582	description: If [G95C] is present, [290] should be present
transactional message (en)	Box G95C can only be completed if Box 290 is completed
error code: 9583	description: If [G95C] is present, [G95A] or [G95B] should be present
transactional message (en)	Box G95C can only be completed if Box G95A or Box G95B are completed
error code: 9584	description: [G95C] should equal [G95A] plus [G95B]
transactional message (en)	Box G95C must equal the sum of Boxes G95A and G95B

error code: 9585	description: [G95C] should equal [290].
transactional message (en)	Box G95C must equal Box 290

## element: TotalOfDeductionsAndReliefs

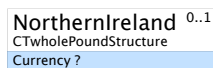
XML



path	[CTG]/DeductionsAndReliefs/TotalOfDeductionsAndReliefs
cardinality	0..1
description	Total of deductions and reliefs
id	[G100]

## element: NorthernIreland

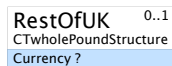
XML



base	CTWholePoundStructure
path	[CTG]/DeductionsAndReliefs/TotalOfDeductionsAndReliefs/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G100A]

## element: RestOfUK

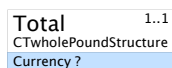
XML



base	CTWholePoundStructure
path	[CTG]/DeductionsAndReliefs/TotalOfDeductionsAndReliefs/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G100B]

## element: Total

XML



base	CTWholePoundStructure
path	[CTG]/DeductionsAndReliefs/TotalOfDeductionsAndReliefs/Total
cardinality	1..1
description	Total
id	[G100C]

### validation rule:

error code: 9586	description: If [G100C] is present, [295] should be present
transactional message (en)	Box G100C can only be completed if Box 295 is completed
error code: 9587	description: If [G100C] is present, [G100A] or [G100B] should be present

transactional message (en)	Box G100C can only be completed if Box G100A or Box G100B are completed
error code: 9588	description: [G100C] must equal the sum of [G50C], [G55C], [G60C], [G65C], [G70C], [G73C], [G75C], [G80C], [G92C] and [G95C]
transactional message (en)	Box G100C must equal the sum of Boxes G50C, G55C, G60C, G65C, G70C, G73C, G75C, G80C, G92C and G95C
error code: 9589	description: [G100C] should equal [295].
transactional message (en)	Box G100C must equal Box 295
error code: 9590	description: [G100C] should equal [G100A] plus [G100B]
transactional message (en)	Box G100C must equal the sum of Boxes G100A and G100B

## element: ProfitsBeforeDonationsAndGroupRelief

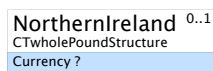
XML



path	[CTG]/DeductionsAndReliefs/ProfitsBeforeDonationsAndGroupRelief
cardinality	0..1
description	Profits before qualifying donations and group relief
id	[G105]

## element: NorthernIreland

XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/ProfitsBeforeDonationsAndGroupRelief/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G105A]

## element: RestOfUK

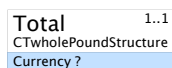
XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/ProfitsBeforeDonationsAndGroupRelief/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G105B]

## element: Total

XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/ProfitsBeforeDonationsAndGroupRelief/Total
cardinality	1..1



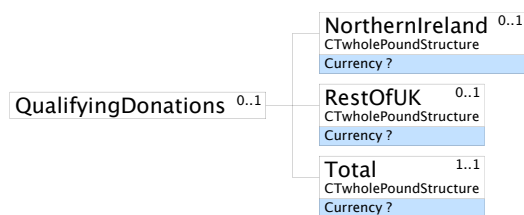
description	Total
id	[G105C]

**validation rule:**

error code: 9591	description: If [G105C] is present, [300] should be present
transactional message (en)	Box G105C can only be completed if Box 300 is completed
error code: 9592	description: If [G105C] is present, [G105A] or [G105B] should be present
transactional message (en)	Box G105C can only be completed if Box G105A or Box G105B are completed
error code: 9593	description: [G105C] must equal [G45C] minus [G100C]
transactional message (en)	Box G105C must equal Box G45C minus Box G100C
error code: 9594	description: [G105C] should equal [300].
transactional message (en)	Box G105C must equal Box 300
error code: 9595	description: [G105C] should equal [G105A] plus [G105B]
transactional message (en)	Box G105C must equal the sum of Boxes G105A and G105B

**element: QualifyingDonations**

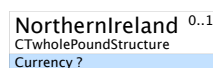
**XML**



path	[CTG]/DeductionsAndReliefs/QualifyingDonations
cardinality	0..1
description	Qualifying donations
id	[G110]

**element: NorthernIreland**

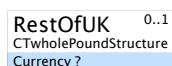
**XML**



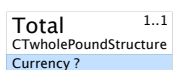
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/QualifyingDonations/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G110A]

**element: RestOfUK**

**XML**



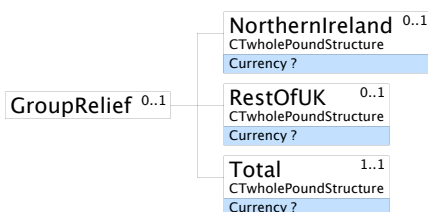
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/QualifyingDonations/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G110B]



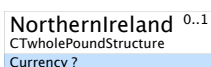
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/QualifyingDonations/Total
cardinality	1..1
description	Total
id	[G110C]

## validation rule:

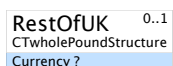
error code: 9596	description: If [G110C] is present, [305] should be present
transactional message (en)	Box G110C can only be completed if Box 305 is completed
error code: 9597	description: If [G110C] is present, [G110A] or [G110B] should be present
transactional message (en)	Box G110C can only be completed if Box G110A or Box G110B are completed
error code: 9598	description: [G110C] should equal [G110A] plus [G110B]
transactional message (en)	Box G110C must equal the sum of Boxes G110A and G110B
error code: 9599	description: [G110C] should equal [305].
transactional message (en)	Box G110C must equal Box 305



path	[CTG]/DeductionsAndReliefs/GroupRelief
cardinality	0..1
description	Group relief
id	[G115]



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/GroupRelief/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G115A]



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/GroupRelief/RestOfUK
cardinality	0..1

description	Rest of UK
id	[G115B]

## element: Total

XML

<b>Total</b>	1..1
CTWholePoundStructure	
Currency ?	

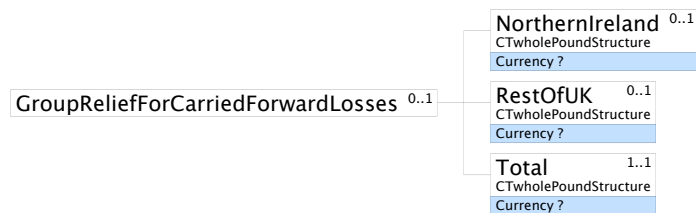
base	CTWholePoundStructure
path	[CTG]/DeductionsAndReliefs/GroupRelief/Total
cardinality	1..1
description	Total
id	[G115C]

### validation rule:

error code: 9701	description: If [G115C] is present, [310] should be present
transactional message (en)	Box G115C can only be completed if Box 310 is completed
error code: 9702	description: If [G115C] is present, [G115A] or [G115B] should be present
transactional message (en)	Box G115C can only be completed if Box G115A or Box G115B are completed
error code: 9703	description: [G115C] should equal [G115A] plus [G115B]
transactional message (en)	Box G115C must equal the sum of Boxes G115A and G115B
error code: 9704	description: [G115C] should equal [310].
transactional message (en)	Box G115C must equal Box 310

## element: GroupReliefForCarriedForwardLosses

XML



path	[CTG]/DeductionsAndReliefs/GroupReliefForCarriedForwardLosses
cardinality	0..1
description	Group relief for carried forward losses
id	[G117]

## element: NorthernIreland

XML

<b>NorthernIreland</b>	0..1
CTWholePoundStructure	
Currency ?	

base	CTWholePoundStructure
path	[CTG]/DeductionsAndReliefs/GroupReliefForCarriedForwardLosses/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G117A]

## element: RestOfUK

XML

<b>RestOfUK</b>	0..1
CTWholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/GroupReliefForCarriedForwardLosses/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G117B]

## element: Total

XML

Total	1..1
CTwholePoundStructure	
Currency ?	

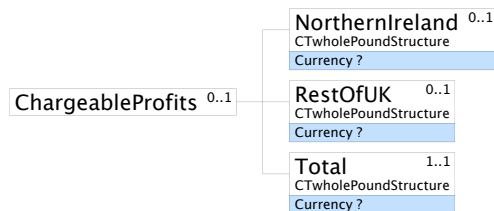
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/GroupReliefForCarriedForwardLosses/Total
cardinality	1..1
description	Total
id	[G117C]

### validation rule:

error code: 9705	description: If [G117C] is present, [312] should be present
transactional message (en)	Box G117C can only be completed if Box 312 is completed
error code: 9706	description: If [G117C] is present, [G117A] or [G117B] should be present
transactional message (en)	Box G117C can only be completed if Box G117A or Box G117B are completed
error code: 9707	description: [G117C] should equal [G117A] plus [G117B]
transactional message (en)	Box G117C must equal the sum of Boxes G117A and G117B
error code: 9708	description: [G117C] should equal [312].
transactional message (en)	Box G117C must equal Box 312

## element: ChargeableProfits

XML



path	[CTG]/DeductionsAndReliefs/ChargeableProfits
cardinality	0..1
description	Profits chargeable to corporation tax
id	[G120]

## element: NorthernIreland

XML

NorthernIreland	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/ChargeableProfits/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G120A]

RestOfUK 0..1  
CTWholePoundStructure  
Currency ?

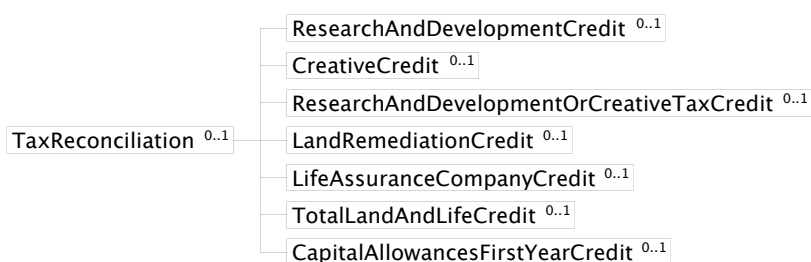
base	CTWholePoundStructure
path	[CTG]/DeductionsAndReliefs/ChargeableProfits/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G120B]

Total 1..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	[CTG]/DeductionsAndReliefs/ChargeableProfits/Total
cardinality	1..1
description	Total
id	[G120C]

## validation rule:

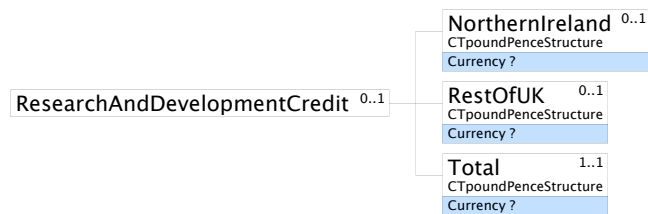
error code: 9709	description: If [G120C] is present, [G120A] or [G120B] should be present
transactional message (en)	Box G120C can only be completed if Box G120A or Box G120B are completed
error code: 9808	description: [G120C] must equal [G105C] minus (the sum of [G110C], [G115C], and [G117C])
transactional message (en)	Box G120C must equal Box G105C minus (the sum of Boxes G110C, G115C and G117C)
error code: 9809	description: [G120C] should equal [315].
transactional message (en)	Box G120C must equal Box 315
error code: 9810	description: [G120C] should equal [G120A] plus [G120B]
transactional message (en)	Box G120C must equal the sum of Boxes G120A and G120B



path	[CTG]/TaxReconciliation
cardinality	0..1
description	Tax reconciliation
id	[TAXRECONCILIATION]

## validation rule:

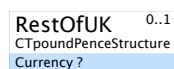
error code: 9811	description: [G135C] should be present if ( [G125C] plus [G130C] ) exceeds 0
transactional message (en)	Box G135C must be completed if the sum of Boxes G125C and G130C is greater than zero
error code: 9812	description: [G150C] should be present if ( [G140C] plus [G145C] ) exceeds 0
transactional message (en)	Box G150C must be completed if the sum of Boxes G140C and G145C is greater than zero



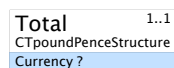
path	[CTG]/TaxReconciliation/ResearchAndDevelopmentCredit
cardinality	0..1
description	Research and Development credit
id	[G125]



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/ResearchAndDevelopmentCredit/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G125A]



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/ResearchAndDevelopmentCredit/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G125B]



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/ResearchAndDevelopmentCredit/Total
cardinality	1..1
description	Total
id	[G125C]

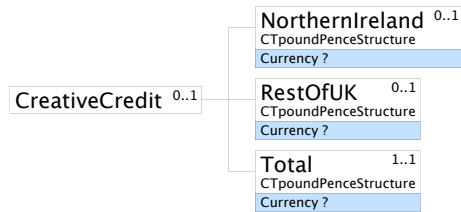
## validation rule:

error code: 9820	description: If [G125C] is present, [530] should be present
transactional message (en)	Box G125C can only be completed if Box 530 is completed
error code: 9821	description: If [G125C] is present, [G125A] or [G125B] should be present
transactional message (en)	Box G125C can only be completed if Box G125A or Box G125B are completed
error code: 9822	description: [G125C] should equal [G125A] plus [G125B]
transactional message (en)	Box G125C must equal the sum of Boxes G125A and G125B

error code: 9823	description: [G125C] should equal [530].
transactional message (en)	Box G125C must equal Box 530

## element: CreativeCredit

XML



path	[CTG]/TaxReconciliation/CreativeCredit
cardinality	0..1
description	Creative tax credit
id	[G130]

## element: NorthernIreland

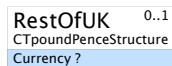
XML



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/CreativeCredit/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G130A]

## element: RestOfUK

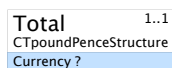
XML



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/CreativeCredit/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G130B]

## element: Total

XML



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/CreativeCredit/Total
cardinality	1..1
description	Total
id	[G130C]

### validation rule:

error code: 9824	description: If [G130C] is present, [540] should be present
transactional message (en)	Box G130C can only be completed if Box 540 is completed
error code: 9825	description: If [G130C] is present, [G130A] or [G130B] should be present

transactional message (en)	Box G130C can only be completed if Box G130A or Box G130B are completed
error code: 9826	description: [G130C] should equal [G130A] plus [G130B]
transactional message (en)	Box G130C must equal the sum of Boxes G130A and G130B
error code: 9827	description: [G130C] should equal [540].
transactional message (en)	Box G130C must equal Box 540

## element: ResearchAndDevelopmentOrCreativeTaxCredit

XML



path	[CTG]/TaxReconciliation/ResearchAndDevelopmentOrCreativeTaxCredit
cardinality	0..1
description	Total of Research and Development credit or creative tax credit
id	[G135]

## element: NorthernIreland

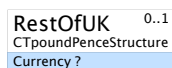
XML



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/ResearchAndDevelopmentOrCreativeTaxCredit/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G135A]

## element: RestOfUK

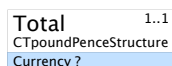
XML



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/ResearchAndDevelopmentOrCreativeTaxCredit/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G135B]

## element: Total

XML



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/ResearchAndDevelopmentOrCreativeTaxCredit/Total
cardinality	1..1
description	Total
id	[G135C]

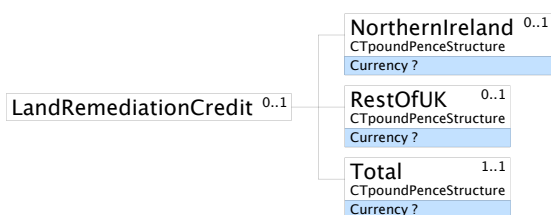


## validation rule:

error code: 9828	description: If [G135C] is present, [545] should be present
transactional message (en)	Box G135C can only be completed if Box 545 is completed
error code: 9829	description: If [G135C] is present, [G135A] or [G135B] should be present
transactional message (en)	Box G135C can only be completed if Box G135A or Box G135B are completed
error code: 9830	description: [G135C] should equal [G125C] plus [G130C]
transactional message (en)	Box G135C must equal the sum of Boxes G125C and G130C
error code: 9831	description: [G135C] should equal [545].
transactional message (en)	Box G135C must equal Box 545
error code: 9832	description: [G135C] should equal [G135A] plus [G135B]
transactional message (en)	Box G135C must equal the sum of Boxes G135A and G135B

## element: LandRemediationCredit

XML



path	[CTG]/TaxReconciliation/LandRemediationCredit
cardinality	0..1
description	Land remediation tax credit
id	[G140]

## element: NorthernIreland

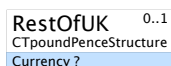
XML



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/LandRemediationCredit/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G140A]

## element: RestOfUK

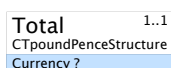
XML



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/LandRemediationCredit/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G140B]

## element: Total

XML



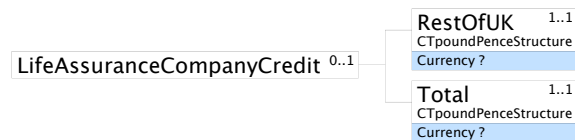
base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/LandRemediationCredit/Total
cardinality	1..1
description	Total
id	[G140C]

**validation rule:**

error code: 9833	description: If [G140C] is present, [550] should be present
transactional message (en)	Box G140C can only be completed if Box 550 is completed
error code: 9834	description: If [G140C] is present, [G140A] or [G140B] should be present
transactional message (en)	Box G140C can only be completed if Box G140A or Box G140B are completed
error code: 9835	description: [G140C] should equal [G140A] plus [G140B]
transactional message (en)	Box G140C must equal the sum of Boxes G140A and G140B
error code: 9957	description: [G140C] should equal [550].
transactional message (en)	Box G140C must equal Box 550

**element: LifeAssuranceCompanyCredit**

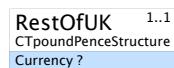
**XML**



path	[CTG]/TaxReconciliation/LifeAssuranceCompanyCredit
cardinality	0..1
description	Life assurance company tax credit
id	[G145]

**element: RestOfUK**

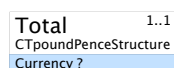
**XML**



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/LifeAssuranceCompanyCredit/RestOfUK
cardinality	1..1
description	Rest of UK
id	[G145B]

**element: Total**

**XML**



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/LifeAssuranceCompanyCredit/Total
cardinality	1..1
description	Total
id	[G145C]

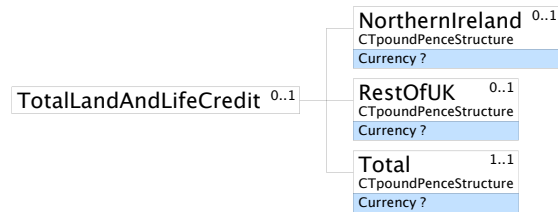
**validation rule:**

error code: 9958	description: If [G145C] is present, [555] should be present
transactional message (en)	Box G145C can only be completed if Box 555 is completed

error code: 9959	description: [G145C] should equal [G145B].
transactional message (en)	Box G145C must equal box G145B
error code: 9960	description: [G145C] should equal [555].
transactional message (en)	Box G145C must equal Box 555

## element: TotalLandAndLifeCredit

XML



path	[CTG]/TaxReconciliation/TotalLandAndLifeCredit
cardinality	0..1
description	Total land remediation and life assurance company tax credit
id	[G150]

## element: NorthernIreland

XML



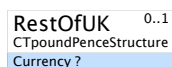
base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/TotalLandAndLifeCredit/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G150A]

### validation rule:

error code: 9962	description: [G150A] should equal [G140A].
transactional message (en)	Box G150A must equal Box G140A

## element: RestOfUK

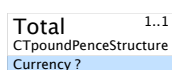
XML



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/TotalLandAndLifeCredit/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G150B]

## element: Total

XML



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/TotalLandAndLifeCredit/Total
cardinality	1..1
description	Total

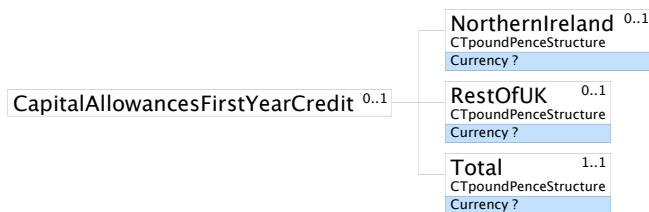
id	[G150C]
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**validation rule:**

error code: 9963	description: If [G150C] is present, [560] should be present
transactional message (en)	Box G150C can only be completed if Box 560 is completed
error code: 9967	description: If [G150C] is present, [G150A] or [G150B] should be present
transactional message (en)	Box G150C can only be completed if Box G150A or Box G150B are completed
error code: 9968	description: [G150C] should equal [G140C] plus [G145C]
transactional message (en)	Box G150C must equal the sum of Boxes G140C and G145C
error code: 9969	description: [G150C] should equal [560].
transactional message (en)	Box G150C must equal Box 560
error code: 9964	description: [G150C] should equal [G150A] plus [G150B]
transactional message (en)	Box G150C must equal the sum of Boxes G150A and G150B

**element: CapitalAllowancesFirstYearCredit**

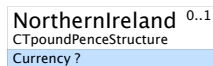
**XML**



path	[CTG]/TaxReconciliation/CapitalAllowancesFirstYearCredit
cardinality	0..1
description	Capital allowances first-year tax credit
id	[G155]

**element: NorthernIreland**

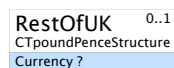
**XML**



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/CapitalAllowancesFirstYearCredit/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G155A]

**element: RestOfUK**

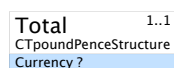
**XML**



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/CapitalAllowancesFirstYearCredit/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G155B]

**element: Total**

**XML**



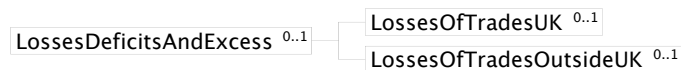
base	<a href="#">CTpoundPenceStructure</a>
path	[CTG]/TaxReconciliation/CapitalAllowancesFirstYearCredit/Total
cardinality	1..1
description	Total
id	[G155C]

**validation rule:**

error code: 9972	description: If [G155C] is present, [565] should be present
transactional message (en)	Box G155C can only be completed if Box 565 is completed
error code: 9977	description: If [G155C] is present, [G155A] or [G155B] should be present
transactional message (en)	Box G155C can only be completed if Box G155A or Box G155B are completed
error code: 9978	description: [G155C] should equal [G155A] plus [G155B]
transactional message (en)	Box G155C must equal the sum of Boxes G155A and G155B
error code: 9979	description: [G155C] should equal [565].
transactional message (en)	Box G155C must equal Box 565

**element: LossesDeficitsAndExcess**

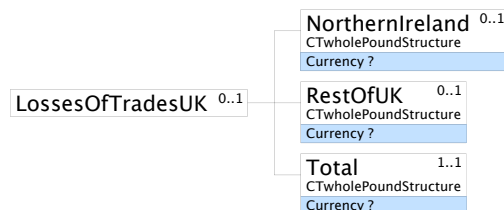
**XML**



path	[CTG]/LossesDeficitsAndExcess
cardinality	0..1
description	Losses, deficits and excess amounts
id	[LOSSESDEFICITSEXCESS]

**element: LossesOfTradesUK**

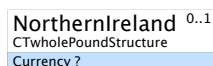
**XML**



path	[CTG]/LossesDeficitsAndExcess/LossesOfTradesUK
cardinality	0..1
description	Losses of trades carried on wholly or partly in the UK
id	[G165]

**element: NorthernIreland**

**XML**



base	<a href="#">CTWholePoundStructure</a>
path	[CTG]/LossesDeficitsAndExcess/LossesOfTradesUK/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G165A]

RestOfUK 0..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	[CTG]/LossesDeficitsAndExcess/LossesOfTradesUK/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G165B]

Total 1..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	[CTG]/LossesDeficitsAndExcess/LossesOfTradesUK/Total
cardinality	1..1
description	Total
id	[G165C]

## validation rule:

error code: 9980	description: If [G165C] is present, the 'Arising' element of [780/785] should be present
transactional message (en)	Box G165C can only be completed if Box 780 is completed
error code: 9981	description: If [G165C] is present, [G165A] or [G165B] should be present
transactional message (en)	Box G165C can only be completed if Box G165A or Box G165B are completed
error code: 9982	description: [G165C] should equal [G165A] plus [G165B]
transactional message (en)	Box G165C must equal the sum of Boxes G165A and G165B
error code: 9983	description: [G165C] must equal the 'Arising' element of [780/785].
transactional message (en)	Box G165C must equal Box 780

LossesOfTradesOutsideUK 0..1

RestOfUK 1..1  
CTWholePoundStructure  
Currency ?

Total 1..1  
CTWholePoundStructure  
Currency ?

path	[CTG]/LossesDeficitsAndExcess/LossesOfTradesOutsideUK
cardinality	0..1
description	Losses of trades carried on wholly outside the UK
id	[G170]

RestOfUK 1..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	[CTG]/LossesDeficitsAndExcess/LossesOfTradesOutsideUK/RestOfUK
cardinality	1..1
description	Rest of UK

id	[G170B]
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## element: Total

XML

Total 1..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	[CTG]/LossesDeficitsAndExcess/LossesOfTradesOutsideUK/Total
cardinality	1..1
description	Total
id	[G170C]

### validation rule:

error code: 9984	description: If [G170C] is present, [790] should be present
transactional message (en)	Box G170C can only be completed if Box 790 is completed
error code: 9985	description: [G170C] should equal [G170B].
transactional message (en)	Box G170C must equal Box G170B
error code: 9986	description: [G170C] should equal [790].
transactional message (en)	Box G170C must equal Box 790

## element: Indicators

XML



path	[CTG]/Indicators
cardinality	0..1
description	Indicators
id	[NIINDICATORS]

## element: BackOfficeActivities

XML

BackOfficeActivities 0..1  
CT\_YesType

base	CT_YesType
path	[CTG]/Indicators/BackOfficeActivities
cardinality	0..1
description	Back-office activities
id	[G175]

### validation rule:

error code: 9987	description: If [G175] is present, [8] should be present
transactional message (en)	Box G175 can only be completed if Box 8 is completed

## element: PreCommencementAssets

XML

PreCommencementAssets 0..1  
CT\_YesType

base	CT_YesType
path	[CTG]/Indicators/PreCommencementAssets

cardinality	0..1
description	Pre-commencement assets
id	[G180]

## element: SMEelectionIntoLargeCompanyRegime

XML

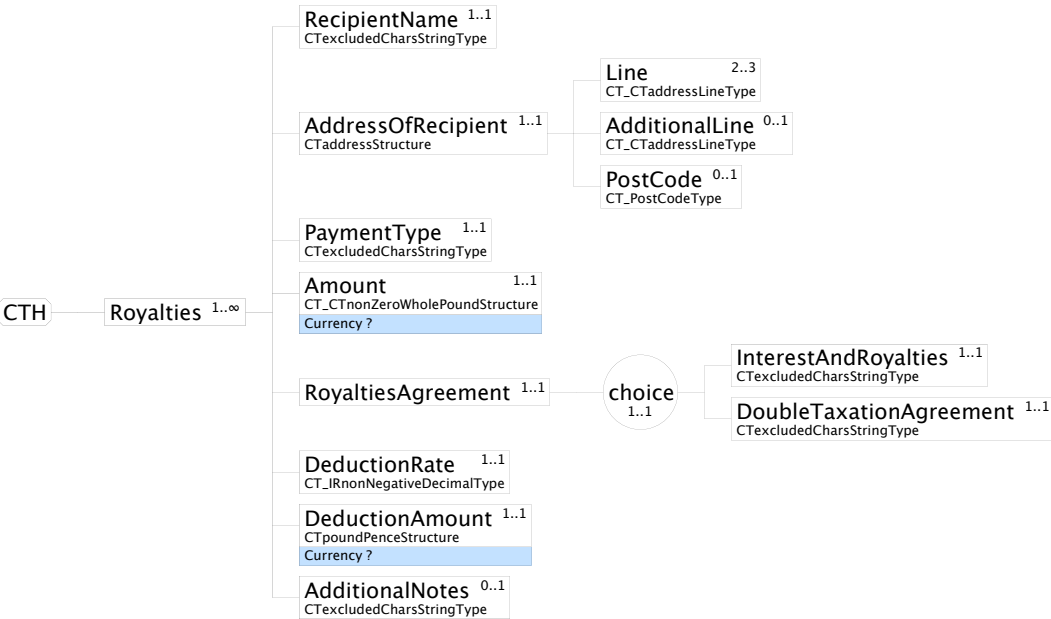
SMEelectionIntoLargeCompanyRegime<sup>0..1</sup>  
CT\_YesType

base	CT_YesType
path	[CTG]/Indicators/SMEelectionIntoLargeCompanyRegime
cardinality	0..1
description	SME election into large company regime
id	[G185]

### validation rule:

error code: 9988	description: If [G185] is present, [8] should be present
transactional message (en)	Box G185 can only be completed if Box 8 is completed



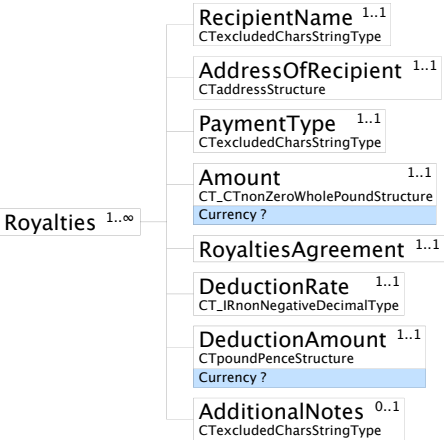


type: CTH



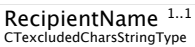
path	[CTH]
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element: Royalties



path	[CTH]/Royalties
cardinality	1..∞
description	Royalties
id	[ROYALTIES]

element: RecipientName

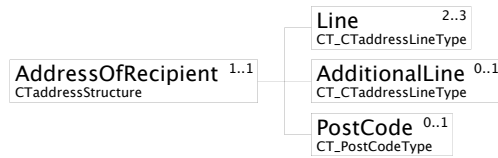


base	CTExcludedCharsStringType
path	[CTH]/Royalties/RecipientName
cardinality	1..1
description	Name of recipient of the royalty
minLength	2

maxLength	56
id	[H5A]

## element: AddressOfRecipient

XML



base	CTAddressStructure
path	[CTH]/Royalties/AddressOfRecipient
cardinality	1..1
description	Full address of the recipient of the royalty
id	[H5B]

## element: PaymentType

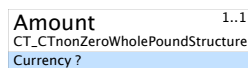
XML



base	CTExcludedCharsStringType
path	[CTH]/Royalties/PaymentType
cardinality	1..1
description	Type of royalty payment made
minLength	2
maxLength	56
id	[H5C]

## element: Amount

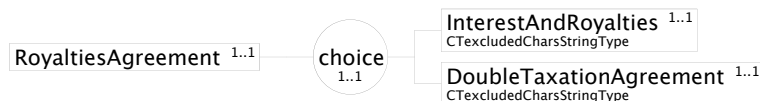
XML



base	CT_CTnonZeroWholePoundStructure
path	[CTH]/Royalties/Amount
cardinality	1..1
description	Gross amount of royalty paid
id	[H5D]

## element: RoyaltiesAgreement

XML



path	[CTH]/Royalties/RoyaltiesAgreement
cardinality	1..1
description	Agreement under which relief claimed
id	[ROYALTIESAGREEMENT]

choice:

XML



path	[CTH]/Royalties/RoyaltiesAgreement
cardinality	1..1

element: **InterestAndRoyalties**

XML

InterestAndRoyalties 1..1  
CTExcludedCharsStringType

base	CTExcludedCharsStringType
path	[CTH]/Royalties/RoyaltiesAgreement/InterestAndRoyalties
cardinality	1..1
description	Interest and Royalties Directive
minLength	2
maxLength	56
id	[H5Ea]

element: **DoubleTaxationAgreement**

XML

DoubleTaxationAgreement 1..1  
CTExcludedCharsStringType

base	CTExcludedCharsStringType
path	[CTH]/Royalties/RoyaltiesAgreement/DoubleTaxationAgreement
cardinality	1..1
description	Country with double taxation agreement with the UK
minLength	2
maxLength	56
id	[H5Eb]

element: **DeductionRate**

XML

DeductionRate 1..1  
CT\_IRnonNegativeDecimalType

base	CT_IRnonNegativeDecimalType
path	[CTH]/Royalties/DeductionRate
cardinality	1..1
description	Rate of tax deducted from payment
minInclusive	0.00
maxInclusive	100.00
id	[H5F]

element: **DeductionAmount**

XML

DeductionAmount 1..1  
CTpoundPenceStructure  
Currency ?

base	CTpoundPenceStructure
path	[CTH]/Royalties/DeductionAmount

cardinality	1..1
description	Amount of tax deducted from payment
maxInclusive	9999999999.99
id	[H5G]

**validation rule:**

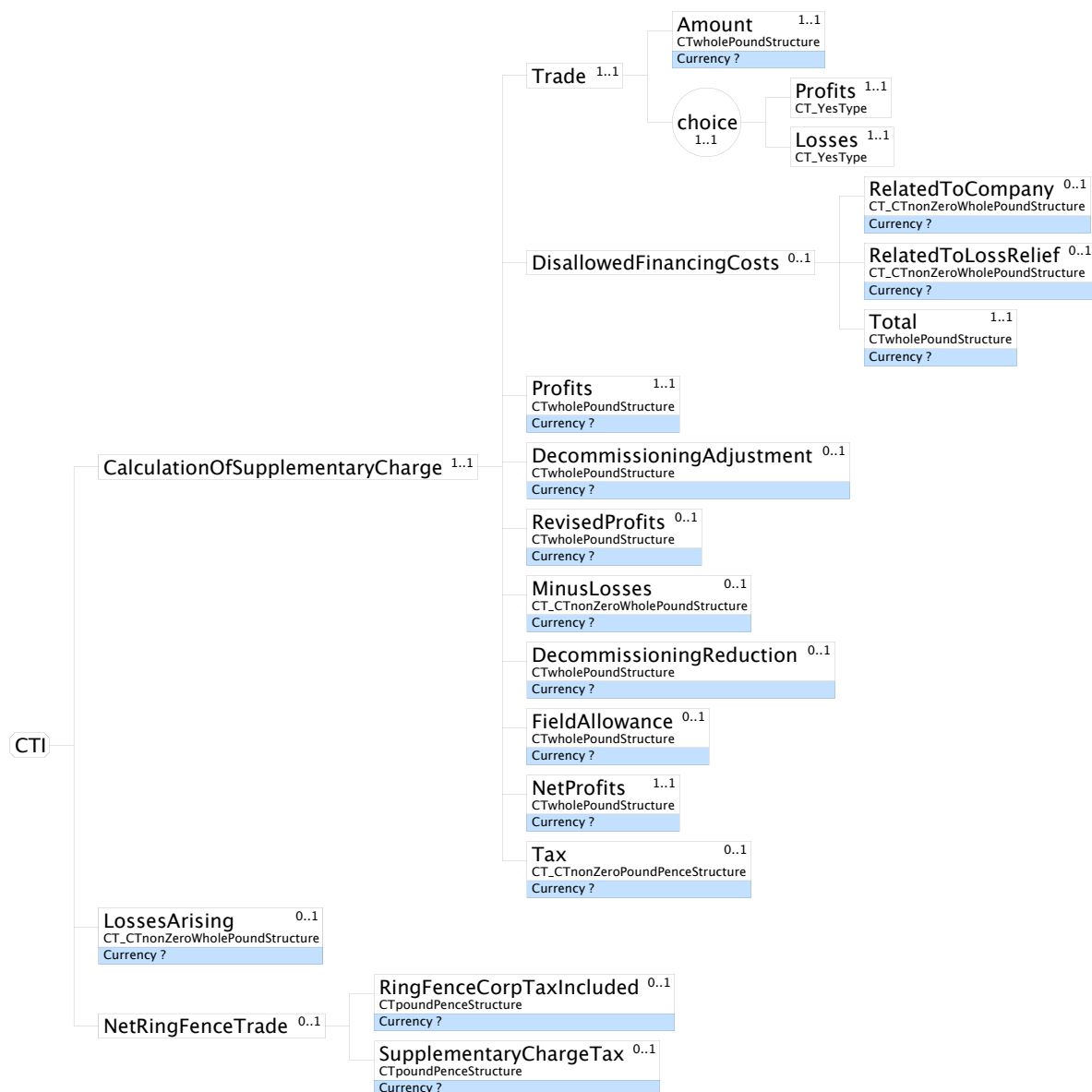
error code: 9750	description: For each iteration of [ROYALTIES], [H5G] must equal [H5D] multiplied by ( [H5F] divided by 100 ) and rounded to the nearest penny (round down for fractions less than half a penny, and round up for fractions of half a penny or greater)
transactional message (en)	All 'Amount of tax deducted from payment' amounts in Boxes H5G must equal 'Gross Amount of Royalty paid' in Boxes H5D multiplied by 'Rate of tax deducted from payment' in Boxes H5F 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 (cy)	Mae'n rhaid i'r holl symiau 'Swm o dreth a didynnwyd o'r taliad' ym Mlychau H5G fod yn hafal i 'Swm Gros Breindal a dalwyd' ym Mlychau H5D wedi ei luosi â 'Cyfradd treth a didynnwyd o'r taliad' ym Mlychau H5F wedi ei rhannu â 100 a'i dalgrynnu i'r geiniog agosaf (talgrynwch i lawr ar gyfer ffracsiynau sy'n llai na hanner ceiniog ac i fyny ar gyfer ffracsiynau o hanner ceiniog neu fwy).

**element: AdditionalNotes**

**XML**

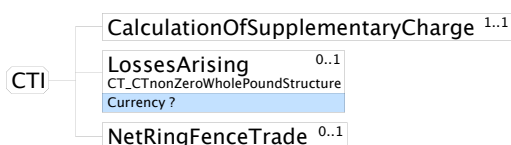
AdditionalNotes<sup>0..1</sup>  
CTexcludedCharsStringType

base	CTexcludedCharsStringType
path	[CTH]/Royalties/AdditionalNotes
cardinality	0..1
description	Additional notes
minLength	2
maxLength	56
id	[H5H]



type: CTI

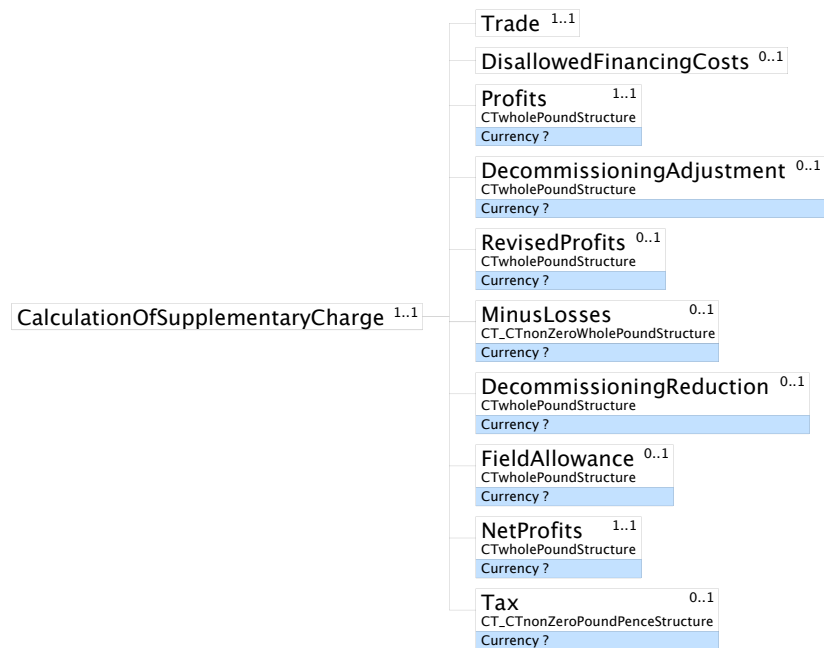
XML



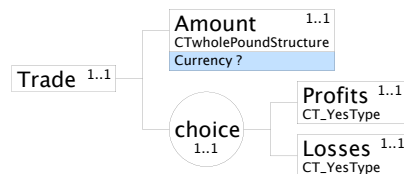
path	[CTI]
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## validation rule:

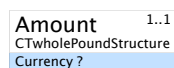
error code: 9800	description: [I70] should be present if [I65] exceeds 0
transactional message (en)	Box I70 must be completed if Box I65 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch I70 os yw Blwch I65 yn fwy na 0 (sero)
error code: 9801	description: [I75] should be present if [I15] equals 'yes' and ( [I5] minus [I20] ) exceeds 0
transactional message (en)	Box I75 must be completed if Box I15 is completed and Box I5 minus Box I20 is greater than 0 (zero).
transactional message (cy)	Mae'n rhaid cwblhau Blwch I75 os yw Blwch I15 wedi ei gwblhau a Blwch I5 llai Blwch I20 yn fwy na 0 (sero).



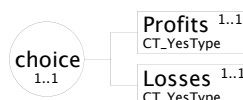
path	[CTI]/CalculationOfSupplementaryCharge
cardinality	1..1
id	[SI021]



path	[CTI]/CalculationOfSupplementaryCharge/Trade
cardinality	1..1
description	Trade
id	[TRADE]



base	CTWholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/Trade/Amount
cardinality	1..1
description	Amount of ring fence profit or loss
id	[I5]



path	[CTI]/CalculationOfSupplementaryCharge/Trade
cardinality	1..1

## element: Profits

XML

Profits 1..1  
CT\_YesType

base	CT_YesType
path	[CTI]/CalculationOfSupplementaryCharge/Trade/Profits
cardinality	1..1
description	Ring fence profits
id	[I10]

## element: Losses

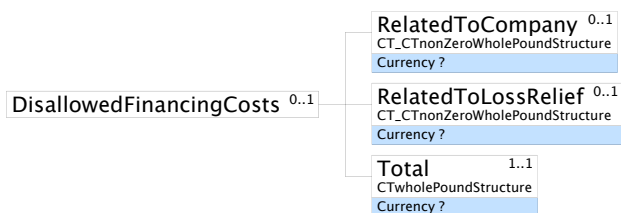
XML

Losses 1..1  
CT\_YesType

base	CT_YesType
path	[CTI]/CalculationOfSupplementaryCharge/Trade/Losses
cardinality	1..1
description	Ring fence losses
id	[I15]

## element: DisallowedFinancingCosts

XML



path	[CTI]/CalculationOfSupplementaryCharge/DisallowedFinancingCosts
cardinality	0..1
description	Disallowed financing costs
id	[DISALLOWEDFINANCINGCOSTS]

## element: RelatedToCompany

XML

RelatedToCompany 0..1  
CT\_CTnonZeroWholePoundStructure  
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/DisallowedFinancingCosts/RelatedToCompany
cardinality	0..1
description	Disallowed financing costs relating to the company itself
id	[I20]

## element: RelatedToLossRelief

XML

RelatedToLossRelief 0..1  
CT\_CTnonZeroWholePoundStructure  
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/DisallowedFinancingCosts/RelatedToLossRelief
cardinality	0..1
description	Disallowed financing costs relating to loss relief surrendered to the company
id	[I25]

## element: Total

XML

Total	1..1
CTWholePoundStructure	
Currency ?	

base	CTWholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/DisallowedFinancingCosts/Total
cardinality	1..1
description	Total disallowed financing costs
id	[I30]

### validation rule:

error code: 9802	description: [I30] should equal [I20] plus [I25]
transactional message (en)	Box I30 must equal the sum of Boxes I20 and I25
transactional message (cy)	Mae'n rhaid i Flwch I30 fod yn hafal i swm Blychau I20 ac I25

## element: Profits

XML

Profits	1..1
CTWholePoundStructure	
Currency ?	

base	CTWholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/Profits
cardinality	1..1
description	Adjusted ring fence profits
id	[I35]

### validation rule:

error code: 9803	description: [I35] should equal [I5] plus [I30] if [I10] equals 'yes'
transactional message (en)	If Box I10 is completed then Box I35 must equal the sum of Boxes I5 and I30
transactional message (cy)	Os yw Blwch I10 wedi ei gwblhau yna mae'n rhaid i Flwch I35 fod yn hafal i swm Blychau I5 ac I30
error code: 9804	description: If [I15] is 'yes' then [I35] must equal [I30] minus [I5] if the sum is positive, or zero otherwise.
transactional message (en)	If Box I5 is completed then Box I35 must equal Box I30 minus Box I5. If the result is negative please enter 0 (zero).
transactional message (cy)	Os yw Blwch I5 wedi ei gwblhau yna mae'n rhaid i Flwch I35 fod yn hafal i Flwch I30 llai Blwch I5. Os yw'r canlyniad yn negatif cofnodwch 0 (sero).

## element: DecommissioningAdjustment

XML

DecommissioningAdjustment	0..1
CTWholePoundStructure	
Currency ?	

base	CTWholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/DecommissioningAdjustment
cardinality	0..1
description	Decommissioning adjustment
id	[I40]



element: **RevisedProfits**

XML

RevisedProfits 0..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/RevisedProfits
cardinality	0..1
description	Revised ring fence profits
id	[I45]

element: **MinusLosses**

XML

MinusLosses 0..1  
CT\_CTnonZeroWholePoundStructure  
Currency ?

base	CT_CTnonZeroWholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/MinusLosses
cardinality	0..1
description	Losses brought forward or from a later accounting period
id	[I50]

## validation rule:

error code: 9805	description: [I50] should not exceed [I35]
transactional message (en)	Box I50 must not be greater than Box I35
transactional message (cy)	Ni ddylai Blwch I50 fod yn fwy na Blwch I35

element: **DecommissioningReduction**

XML

DecommissioningReduction 0..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/DecommissioningReduction
cardinality	0..1
description	Decommissioning reduction
id	[I55]

element: **FieldAllowance**

XML

FieldAllowance 0..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/FieldAllowance
cardinality	0..1
description	The amount of the field allowance
id	[I60]

## validation rule:

error code: 9816	description: [I60] should not exceed [I35] minus [I50]
transactional message (en)	Box I60 must not be greater than Box I35 minus Box I50
transactional message (cy)	Ni ddylai Blwch I60 fod yn fwy na Blwch I35 llai Blwch I50

NetProfits 1..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/NetProfits
cardinality	1..1
description	Net profits subject to ring fence charge
id	[I65]

**validation rule:**

error code: 9817	description: [I65] should equal [I45] minus the sum of [I50], [I55] and [I60]
transactional message (en)	Box I65 must equal Box I45 minus the sum of Boxes I50, I55 and I60
transactional message (cy)	Mae'n rhaid i Flwch I65 fod yn hafal i Flwch I45 llai swm Blychau I50, I55 ac I60

Tax 0..1  
CT\_CTNonZeroPoundPenceStructure  
Currency ?

base	CT_CTNonZeroPoundPenceStructure
path	[CTI]/CalculationOfSupplementaryCharge/Tax
cardinality	0..1
description	Tax at supplementary charge rate
id	[I70]

**validation rule:**

error code: 9807	description: [505] should be present and equal to [I70] if [I70] is present
transactional message (en)	If Box I70 is completed then Box 505 must be completed and equal to Box I70
transactional message (cy)	Os yw Blwch I70 wedi ei gwblhau mae'n rhaid i Flwch 505 fod wedi ei gwblhau ac yn hafal i Flwch I70
error code: 9819	description: If [RF-SUPPLEMENTARY-CHARGE-RATE] changes in the period [30] to [35] inclusive: let part1 = (the number of days from [30] to the end of the old rate inclusive, multiplied by [I65] and divided by number of days from [30] to [35] inclusive); let part2 = [I65] minus part1; [I70] must equal part1 at the former value of [RF-SUPPLEMENTARY-CHARGE-RATE] + part2 at the latter value of [RF-SUPPLEMENTARY-CHARGE-RATE] 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 ring fence supplementary charge rate changes in the accounting period of the return then Box I70 must be calculated as follows. Part1 equals the number of days from the return period From date in Box 30 to the date the rate changed multiplied by Box I65 and divided by the number of days in the accounting period of the return. If the pence figure is equal to or greater than 50p then round Part1 up otherwise round down, to the nearest whole pound. Part2 equals Box I65 minus Part1. Multiply each Part by the applicable ring fence supplementary charge rate and add together
error code: 9818	description: If [RF-SUPPLEMENTARY-CHARGE-RATE] does not change in the period [30] to [35] inclusive: [I70] should equal [I65] at [RF-SUPPLEMENTARY-CHARGE-RATE] for that period
transactional message (en)	If the ring fence supplementary charge rate does not change in the accounting period of the return then Box I70 must equal Box I65 multiplied by the ring fence supplementary charge rate for that period

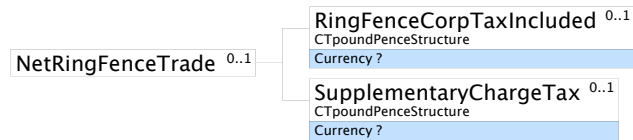
LossesArising 0..1  
CT\_CTNonZeroWholePoundStructure  
Currency ?

base	CT_CTNonZeroWholePoundStructure
path	[CTI]/LossesArising
cardinality	0..1
description	Ring fence trade losses arising in period

id	[I75]
----	-------

## element: NetRingFenceTrade

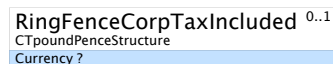
XML



path	[CTI]/NetRingFenceTrade
cardinality	0..1
id	[SI020]

## element: RingFenceCorpTaxIncluded

XML



base	CTpoundPenceStructure
path	[CTI]/NetRingFenceTrade/RingFenceCorpTaxIncluded
cardinality	0..1
description	Ring fence corporation tax net of deductions in terms of tax
id	[I80]

### validation rule:

error code: 9813	description: [585] must be present and equal to [I80] if [I80] is present
transactional message (en)	If Box I80 is completed then Box 585 must be completed and equal to Box I80
transactional message (cy)	Os yw Blwch I80 wedi ei gwblhau mae'n rhaid i Flwch 585 fod wedi ei gwblhau ac yn hafal i Flwch I80

## element: SupplementaryChargeTax

XML



base	CTpoundPenceStructure
path	[CTI]/NetRingFenceTrade/SupplementaryChargeTax
cardinality	0..1
description	Supplementary charge tax
id	[I85]

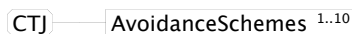
### validation rule:

error code: 9814	description: [590] must be present and equal to [I85] if [I85] is present
transactional message (en)	If Box I85 is completed then Box 590 must be completed and equal to Box I85
transactional message (cy)	Os yw Blwch I85 wedi ei gwblhau mae'n rhaid i Flwch 590 fod wedi ei gwblhau ac yn hafal i Flwch I85



## type: CTJ

## XML



path	[CTJ]
------	-------

## element: AvoidanceSchemes

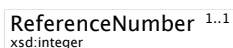
## XML



path	[CTJ]/AvoidanceSchemes
cardinality	1..10
description	Avoidance schemes
id	[AVOIDANCESCHEMES]

## element: ReferenceNumber

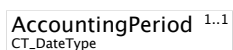
## XML



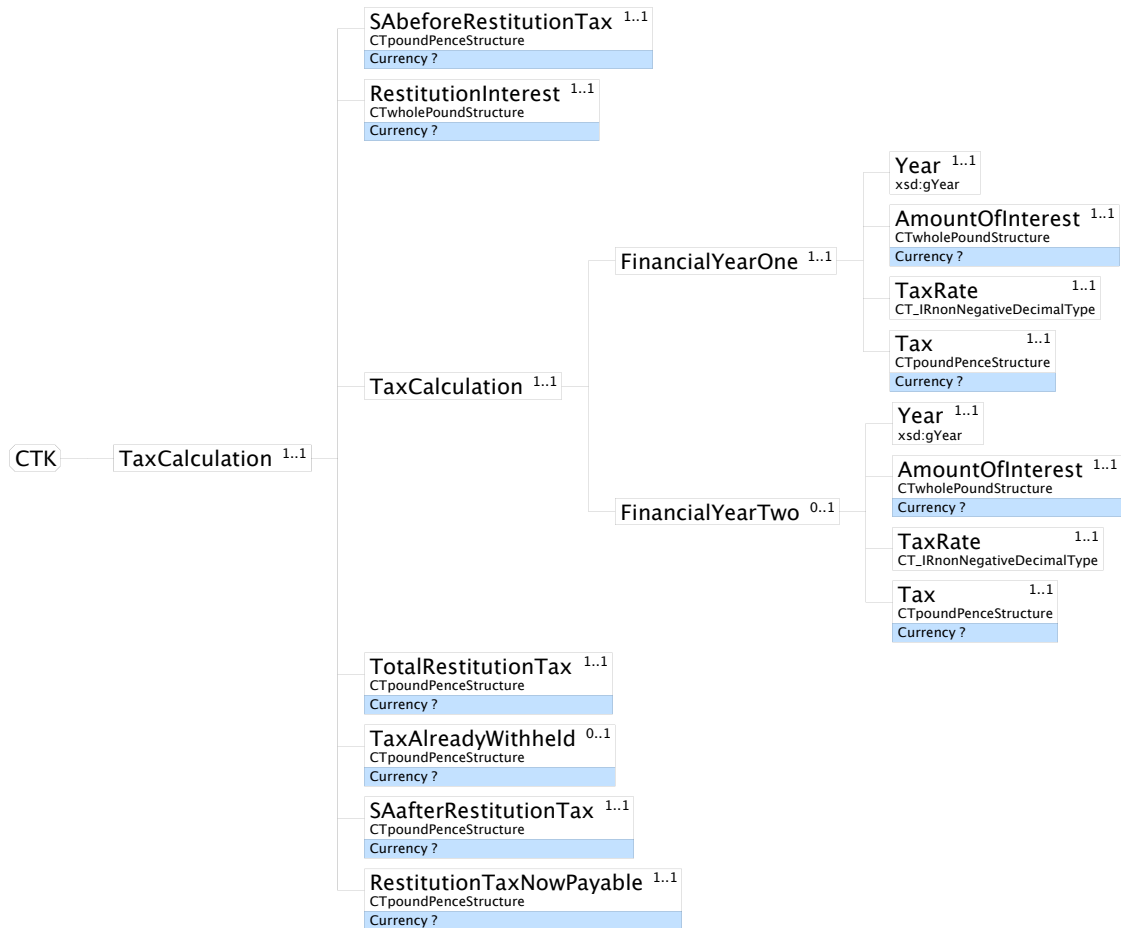
base	xsd:integer
path	[CTJ]/AvoidanceSchemes/ReferenceNumber
cardinality	1..1
description	Reference number
example	12345678
pattern	[0-9]{8}
maxInclusive	99999999
id	[J5]

## element: AccountingPeriod

## XML



base	<a href="#">CT_DateType</a>
path	[CTJ]/AvoidanceSchemes/AccountingPeriod
cardinality	1..1
description	Accounting period
example	2004-12-12
id	[J5A]



type: CTK

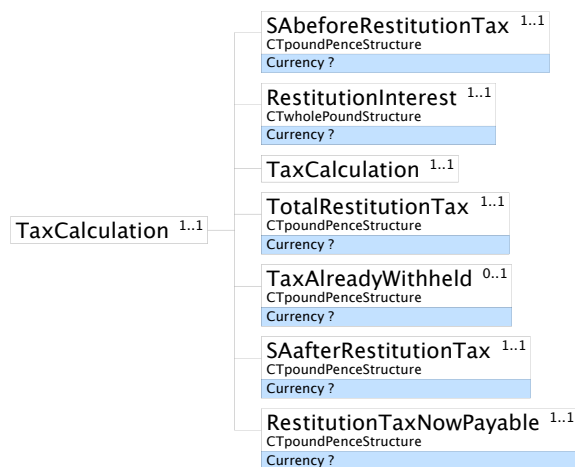
XML

CTK — TaxCalculation 1..1

path	[CTK]
description	Restitution tax

element: TaxCalculation

XML



path	[CTK]/TaxCalculation
cardinality	1..1
description	Tax calculation
id	[SK001]

element: **SAbeforeRestitutionTax**

XML



base	CTpoundPenceStructure
path	[CTK]/TaxCalculation/SAbeforeRestitutionTax
cardinality	1..1
description	Self-assessment of tax payable before restitution tax
id	[K5]

## validation rule:

error code: 9462	description: [K5] should equal [525].
transactional message (en)	Box K5 must equal Box 525.
transactional message (cy)	Mae'n rhaid i Flwch K5 fod yn hafal i Flwch 525

element: **RestitutionInterest**

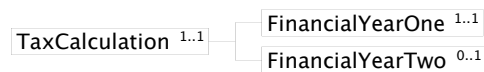
XML



base	CTwholePoundStructure
path	[CTK]/TaxCalculation/RestitutionInterest
cardinality	1..1
description	Restitution interest
id	[K10]

element: **TaxCalculation**

XML



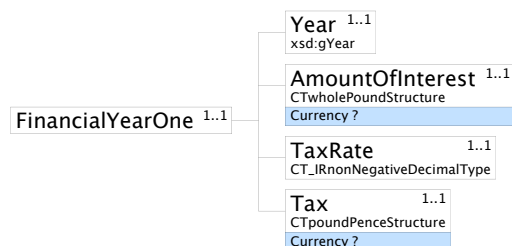
path	[CTK]/TaxCalculation/TaxCalculation
cardinality	1..1
description	Tax calculation table
id	[K15]

## validation rule:

error code: 9220	description: [K15.2] should be submitted if [35] falls in the financial year following the financial year of [30].
transactional message (en)	Box K15.2 must be submitted if the return period to date in Box 35 falls in the financial year following the financial year of the return period from date in Box 30.

element: **FinancialYearOne**

XML



path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearOne
cardinality	1..1
id	[K15.1]

Year 1..1  
xsd:gYear

base	xsd:gYear
path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearOne/Year
cardinality	1..1
description	Financial year one
example	2016
pattern	[0-9]{4}
id	[K15.1A]

**validation rule:**

error code: 9221	description: [K15.1A] should equal the equivalent financial year of the date in [30].
transactional message (en)	Box K15.1A must equal the equivalent financial year of the return period From date in Box 30
transactional message (cy)	Mae'n rhaid i Flwch K15.1A fod yn hafal i'r flwyddyn ariannol gyfwerth o ddyddiad O cyfnod y ffurflen dreth ym Mlwch 30

AmountOfInterest 1..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearOne/AmountOfInterest
cardinality	1..1
description	Amount of interest
id	[K15.1B]

**validation rule:**

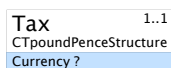
error code: 9222	description: If [K15.2] is absent, [K15.1B] should equal [K10].
transactional message (en)	If Box K15.2 is not completed then Box K15.1B must equal Box K10
error code: 9223	description: If [K15.2] is present, [K15.1B] should be less than or equal to [K10].
transactional message (en)	If Box K15.2 is completed then Box K15.1B must be less than or equal to Box K10.

TaxRate 1..1  
CT\_IRnonNegativeDecimalType

base	CT_IRnonNegativeDecimalType
path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearOne/TaxRate
cardinality	1..1
description	Rate of tax
minInclusive	0.00
maxInclusive	100.00
id	[K15.1C]

**validation rule:**

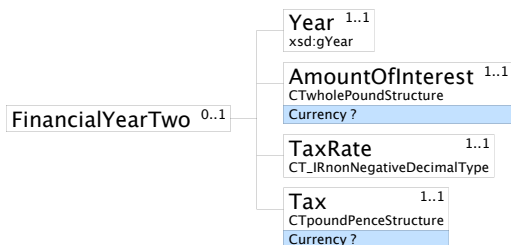
error code: 9224	description: [K15.1C] should equal [RESTITUTION INTEREST TAX RATE].
transactional message (en)	Box K15.1C must equal the Restitution interest tax rate



base	CTpoundPenceStructure
path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearOne/Tax
cardinality	1..1
description	Tax
id	[K15.1D]

## validation rule:

error code: 9225	description: [K15.1D] should equal [K15.1B] multiplied by ([K15.1C] 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)	Box K15.1D must equal Box K15.1B multiplied by (Box K15.1C divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down).



path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo
cardinality	0..1
id	[K15.2]

## validation rule:

error code: 9226	description: [K15.2] should not be submitted if [30] and [35] both fall within the same financial year.
transactional message (en)	Box K15.2 must not be completed if the return period date 'From' and 'To' both fall within the same financial year.



base	xsd:gYear
path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo/Year
cardinality	1..1
description	Financial year two
example	2017
pattern	[0-9]{4}
id	[K15.2A]

## validation rule:

error code: 9227	description: [K15.2A] should equal [K15.1A] plus 1.
transactional message (en)	Box K15.2A must equal Box K15.1A plus one
transactional message (cy)	Mae'n rhaid i Flwch K15.2A fod yn hafal i Blwch K15.1A plws un.



## element: AmountOfInterest

XML

AmountOfInterest 1..1  
CTWholePoundStructure  
Currency ?

base	CTWholePoundStructure
path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo/AmountOfInterest
cardinality	1..1
description	Amount of interest
id	[K15.2B]

### validation rule:

error code: 9228	description: [K15.2B] should equal [K10] minus [K15.1B].
transactional message (en)	Box K15.2B must equal Box K10 minus Box K15.1B.
transactional message (cy)	Mae'n rhaid i Flwch K15.2B fod yn hafal i Flwch K10 llai Blwch K15.1B

## element: TaxRate

XML

TaxRate 1..1  
CT\_IRNonNegativeDecimalType

base	CT_IRNonNegativeDecimalType
path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo/TaxRate
cardinality	1..1
description	Rate of tax
minInclusive	0.00
maxInclusive	100.00
id	[K15.2C]

### validation rule:

error code: 9229	description: [K15.2C] should equal [RESTITUTION INTEREST TAX RATE].
transactional message (en)	Box K15.2C must equal the Restitution interest tax rate

## element: Tax

XML

Tax 1..1  
CTpoundPenceStructure  
Currency ?

base	CTpoundPenceStructure
path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo/Tax
cardinality	1..1
description	Tax
id	[K15.2D]

### validation rule:

error code: 9230	description: [K15.2D] should equal [K15.2B] multiplied by ([K15.2C] 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)	Box K15.2D must equal Box K15.2B multiplied by Box K15.2C divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down).

## element: TotalRestitutionTax

XML

TotalRestitutionTax 1..1  
CTpoundPenceStructure  
Currency ?

base	CTpoundPenceStructure
path	[CTK]/TaxCalculation/TotalRestitutionTax
cardinality	1..1
description	Total restitution tax
id	[K20]

**validation rule:**

error code: 9231	description: [K20] should equal [K15.1D] plus [K15.2D].
transactional message (en)	Box K20 must equal Box K15.1D plus Box K15.2D
transactional message (cy)	Mae'n rhaid i Flwch K20 fod yn hafal i Blwch K15.1D plws K15.2D.

**element: TaxAlreadyWithheld**

**XML**

TaxAlreadyWithheld 0..1  
CTpoundPenceStructure  
Currency ?

base	CTpoundPenceStructure
path	[CTK]/TaxCalculation/TaxAlreadyWithheld
cardinality	0..1
description	Tax already withheld
id	[K25]

**validation rule:**

error code: 9232	description: [K25] should not exceed [K20].
transactional message (en)	Box K25 must not be greater than Box K20.
transactional message (cy)	Ni ddylai Blwch K25 fod yn fwy na Blwch K20

**element: SAafterRestitutionTax**

**XML**

SAafterRestitutionTax 1..1  
CTpoundPenceStructure  
Currency ?

base	CTpoundPenceStructure
path	[CTK]/TaxCalculation/SAafterRestitutionTax
cardinality	1..1
description	Self-assessment of tax payable after restitution tax
id	[K30]

**validation rule:**

error code: 9233	description: [K30] should equal [K5] plus [K20] minus [K25].
transactional message (en)	Box K30 must equal Box K5 plus Box K20 minus Box K25
transactional message (cy)	Mae'n rhaid i Flwch K30 fod yn hafal i Blwch K5 plws K20 llai Blwch K25

**element: RestitutionTaxNowPayable**

**XML**

RestitutionTaxNowPayable 1..1  
CTpoundPenceStructure  
Currency ?

base	CTpoundPenceStructure
path	[CTK]/TaxCalculation/RestitutionTaxNowPayable
cardinality	1..1
description	Restitution tax now payable
id	[K35]

**validation rule:**

error code: 9235	description: [K35] should equal [K20] minus [K25].
transactional message (en)	Box K35 must equal Box K20 minus Box K25
transactional message (cy)	Mae'n rhaid i Flwch K35 fod yn hafal i Flwch K20 llai Blwch K25
error code: 9239	description: If [K35] is submitted then [527] must be present and equal to [K35].
transactional message (en)	If Box K35 is completed then Box 527 must be completed and equal to Box K35
transactional message (cy)	Os yw Blwch K35 wedi ei gwblhau mae'n rhaid i Flwch 527 fod wedi ei gwblhau ac yn hafal i Flwch K35

YesNoType

xsd:string

base	xsd:string
path	[YesNoType]
description	"yes" or "no"
example	yes

enumerated values:

no
yes

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

base	<a href="#">CT_ISOcurrencyType</a>
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 ?

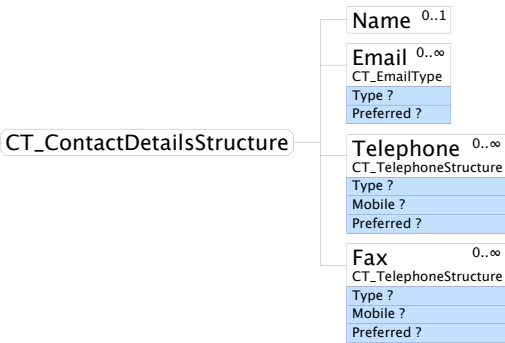
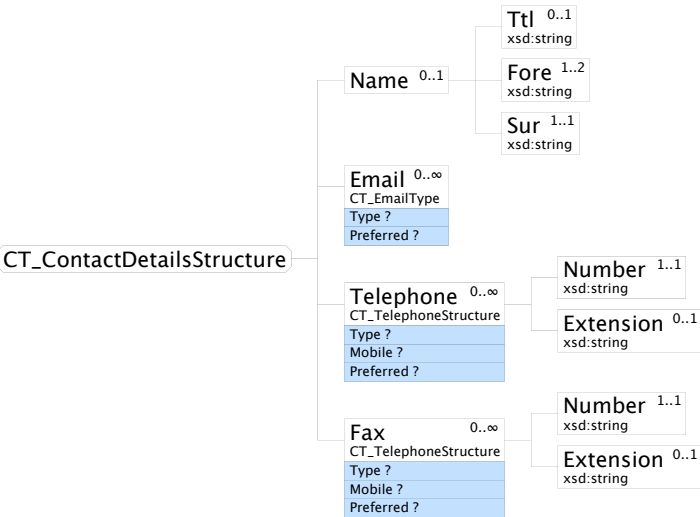
base	CT_IRnonNegativeNonZeroWholeUnitsMonetaryStructure
path	[CT_CTnonZeroWholePoundStructure]
maxInclusive	99999999999.00



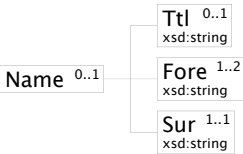
CT\_CTstringType

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

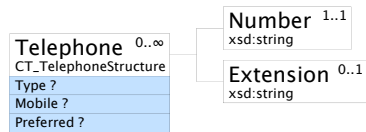
XML

base	YesNoType
------	-----------

path	[CT_ContactDetailsStructure]/Email/@Preferred
cardinality	0..1
description	Whether this is the preferred email address
example	yes

## element: Telephone

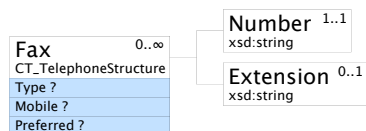
XML



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	<a href="#">CT_IRdecimalType</a>
path	[CT_IRmonetaryStructure]

### attribute: Currency XML

base	<a href="#">CT_ISOCurrencyType</a>
path	[CT_IRmonetaryStructure]/@Currency
cardinality	0..1
description	Currency symbol such as GBP or EUR
example	GBP

CT\_IRnonNegativeDecimalType

CT\_IRdecimalType

base	<a href="#">CT_IRdecimalType</a>
path	[CT_IRnonNegativeDecimalType]
minInclusive	0.00

CT\_IRnonNegativeMonetaryStructure  
CT\_IRnonNegativeMonetaryType  
Currency ?

base	<a href="#">CT_IRnonNegativeMonetaryType</a>
path	[CT_IRnonNegativeMonetaryStructure]

base	<a href="#">CT_ISOcurrencyType</a>
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	<a href="#">CT_IRdecimalType</a>
path	[CT_IRnonNegativeNonZeroDecimalType]
minExclusive	0.00

<b>CT_IRnonNegativeNonZeroWholeUnitsMonetaryStructure</b>	<b>XML</b>
---	------------

<b>type: CT_IRnonNegativeNonZeroWholeUnitsMonetaryStructure</b>	<b>XML</b>
---	------------

CT\_IRnonNegativeNonZeroWholeUnitsMonetaryStructure  
CT\_IRnonNegativeNonZeroWholeUnitsMonetaryType  
Currency ?

base	<a href="#">CT_IRnonNegativeNonZeroWholeUnitsMonetaryType</a>
path	[CT_IRnonNegativeNonZeroWholeUnitsMonetaryStructure]
example	88.00

<b>attribute: Currency</b>	<b>XML</b>
----------------------------	------------

base	<a href="#">CT_ISOcurrencyType</a>
path	[CT_IRnonNegativeNonZeroWholeUnitsMonetaryStructure]/@Currency
cardinality	0..1
description	Currency symbol such as GBP or EUR
example	GBP

CT\_IRnonNegativeNonZeroWholeUnitsMonetaryType

CT\_IRnonNegativeNonZeroDecimalType

base	<a href="#">CT_IRnonNegativeNonZeroDecimalType</a>
path	[CT_IRnonNegativeNonZeroWholeUnitsMonetaryType]
example	88.00
pattern	.*\.

CT\_IRnonNegativeWholeUnitsMonetaryType

CT\_IRnonNegativeDecimalType

base	<a href="#">CT_IRnonNegativeDecimalType</a>
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

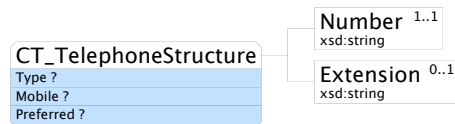
base	xsd:string
path	[CT_PostCodeType]
example	S12 1AA
minLength	1
maxLength	8
pattern	(GIR 0AA) ((((([A-Z][0-9][0-9]?) ((([A-Z][A-HJ-Y][0-9][0-9]?) ((([A-Z][0-9][A-Z]) ([A-Z][A-HJ-Y][0-9]?[A-Z])))) [0-9][A-Z]{2}))

## CT\_TelephoneStructure

XML

type: CT\_TelephoneStructure

XML



path	[CT_TelephoneStructure]
description	Standard telephone structure

attribute: Type

XML

base	<a href="#">CT_WorkHomeType</a>
path	[CT_TelephoneStructure]/@Type
cardinality	0..1

attribute: Mobile

XML

base	<a href="#">YesNoType</a>
path	[CT_TelephoneStructure]/@Mobile
cardinality	0..1

attribute: Preferred

XML

base	<a href="#">YesNoType</a>
path	[CT_TelephoneStructure]/@Preferred
cardinality	0..1

element: Number

XML



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}

element: Extension

XML



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
-----

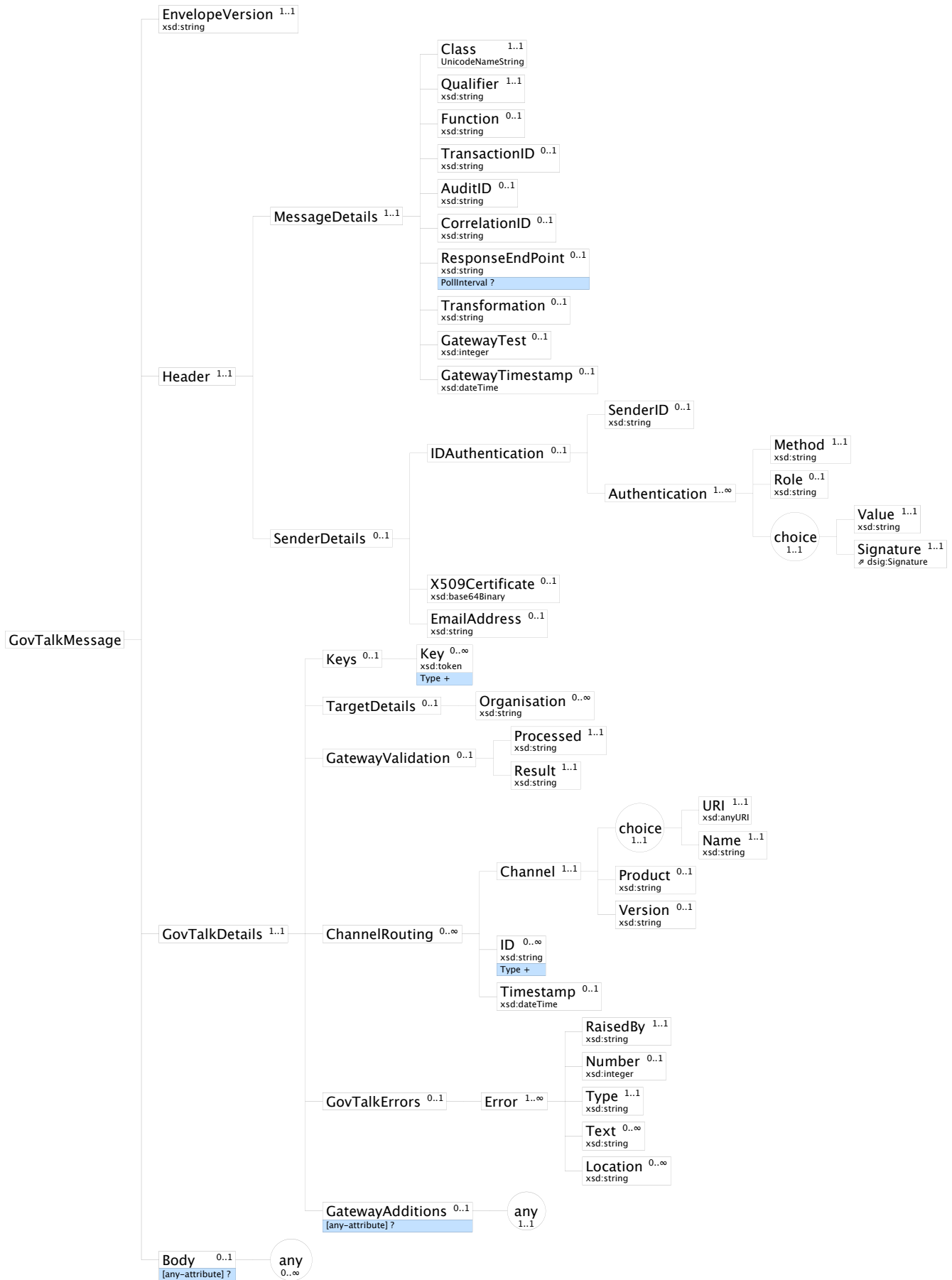
## schema: GovTalk-Envelope

URI	<a href="http://www.govtalk.gov.uk/CM/envelope">http://www.govtalk.gov.uk/CM/envelope</a>
Schema location	envelope-v2-0-HMRC.xsd
documentation	This schema is used as the envelope for all GovTalk messages. It is described in detail in a separate document on the GovTalk web site.
gtKeywords	GovTalk, header, envelope
version	2.0-HMRC
Title	GovTalk-Envelope schema
Subject.Category	Economics, Finance and Tax
Type	message
Date.Modified	2017-09-18

### schema contents:

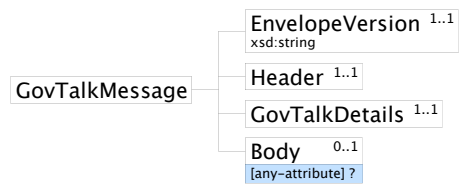
element	<a href="#">GovTalkMessage</a>
type	<a href="#">UnicodeNameString</a>





## element: GovTalkMessage

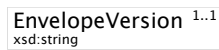
XML



path	/GovTalkMessage
------	-----------------

## element: EnvelopeVersion

XML



base	xsd:string
path	/GovTalkMessage/EnvelopeVersion
cardinality	1..1
example	2.0

## element: Header

XML



path	/GovTalkMessage/Header
cardinality	1..1

## element: MessageDetails

XML



path	/GovTalkMessage/Header/MessageDetails
cardinality	1..1

## element: Class

XML



base	UnicodeNameString
path	/GovTalkMessage/Header/MessageDetails/Class

cardinality	1..1
description	Identifier to allow gateway to determine target department, queue and validation needed.
example	HMRC-SAMPLE-CLASS
minLength	4
maxLength	32
id	[Message class in GovTalk Header]

## element: Qualifier

XML

Qualifier 1..1  
xsd:string

base	xsd:string
path	/GovTalkMessage/Header/MessageDetails/Qualifier
cardinality	1..1
description	eGIF Class qualifier
example	request

### enumerated values:

request
acknowledgement
response
poll
error

## element: Function

XML

Function 0..1  
xsd:string

base	xsd:string
path	/GovTalkMessage/Header/MessageDetails/Function
cardinality	0..1
description	Function of message
example	submit

### enumerated values:

list
read
delete
add
submit

## element: TransactionID

XML

TransactionID 0..1  
xsd:string

base	xsd:string
path	/GovTalkMessage/Header/MessageDetails/TransactionID
cardinality	0..1
description	GUID for tracking purposes
example	AA11
minLength	0

maxLength	32
pattern	[0-9A-F]{0,32}

## element: AuditID

XML

AuditID 0..1  
xsd:string

base	xsd:string
path	/GovTalkMessage/Header/MessageDetails/AuditID
cardinality	0..1
description	A binary value for audit purposes
example	AA11
minLength	0
maxLength	32
pattern	[A-F0-9]{0,32}

## element: CorrelationID

XML

CorrelationID 0..1  
xsd:string

base	xsd:string
path	/GovTalkMessage/Header/MessageDetails/CorrelationID
cardinality	0..1
description	Globally unique identifier that is used to link a message to its response
minLength	0
maxLength	32
pattern	[0-9A-F]{0,32}

## element: ResponseEndPoint

XML

ResponseEndPoint 0..1  
xsd:string  
PollInterval ?

base	xsd:string
path	/GovTalkMessage/Header/MessageDetails/ResponseEndPoint
cardinality	0..1
description	The end point of the response.
example	endPoint

## attribute: PollInterval

XML

base	xsd:integer
path	/GovTalkMessage/Header/MessageDetails/ResponseEndPoint/@PollInterval
cardinality	0..1
description	The poll interval
example	1
defaultValue	2

## element: Transformation

XML

Transformation 0..1  
xsd:string

base	xsd:string
path	/GovTalkMessage/Header/MessageDetails/Transformation
cardinality	0..1
description	A description of the format of response expected
example	XML

enumerated values:

XML
HTML
text

## element: GatewayTest

XML

GatewayTest 0..1  
xsd:integer

base	xsd:integer
path	/GovTalkMessage/Header/MessageDetails/GatewayTest
cardinality	0..1
description	Test indicator
example	1

## element: GatewayTimestamp

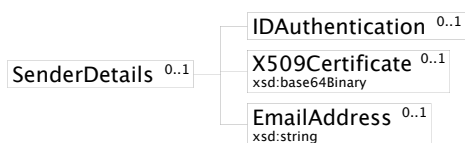
XML

GatewayTimestamp 0..1  
xsd:dateTime

base	xsd:dateTime
path	/GovTalkMessage/Header/MessageDetails/GatewayTimestamp
cardinality	0..1
description	Timestamp applied by the gateway
example	1978-10-19T00:00:00

## element: SenderDetails

XML



path	/GovTalkMessage/Header/SenderDetails
cardinality	0..1

## element: IDAuthentication

XML



path	/GovTalkMessage/Header/SenderDetails/IDAuthentication
cardinality	0..1

## element: SenderID

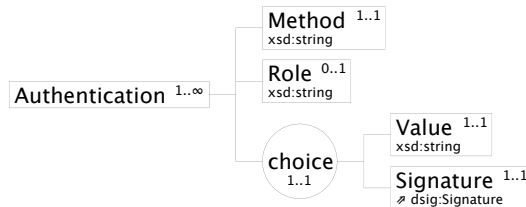
XML

SenderID 0..1  
xsd:string

base	xsd:string
path	/GovTalkMessage/Header/SenderDetails/IDAuthentication/SenderID
cardinality	0..1
description	Sender's identification
example	Sender001

## element: Authentication

XML



path	/GovTalkMessage/Header/SenderDetails/IDAuthentication/Authentication
cardinality	1..∞

## element: Method

XML



base	xsd:string
path	/GovTalkMessage/Header/SenderDetails/IDAuthentication/Authentication/Method
cardinality	1..1
description	The algorithm or method used to create the authentication value
example	clear

### enumerated values:

clear
MD5
W3Csigned

## element: Role

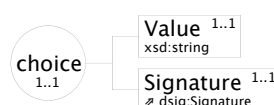
XML



base	xsd:string
path	/GovTalkMessage/Header/SenderDetails/IDAuthentication/Authentication/Role
cardinality	0..1
description	Role for the authentication
example	Authenticate/Validate

## choice:

XML



path	/GovTalkMessage/Header/SenderDetails/IDAuthentication/Authentication
cardinality	1..1

element: **Value**

XML

Value 1..1  
xsd:string

base	xsd:string
path	/GovTalkMessage/Header/SenderDetails/IDAuthentication/Authentication/Value
cardinality	1..1
description	Base64 encoded signature value
example	AAAA

element: **Signature**

XML

Signature 1..1  
dsig:Signature

ref	{http://www.w3.org/2000/09/xmldsig#}Signature
path	/GovTalkMessage/Header/SenderDetails/IDAuthentication/Authentication/Signature
cardinality	1..1

element: **X509Certificate**

XML

X509Certificate 0..1  
xsd:base64Binary

base	xsd:base64Binary
path	/GovTalkMessage/Header/SenderDetails/X509Certificate
cardinality	0..1
description	A digital signature to authenticate the sender
example	AAAA

element: **EmailAddress**

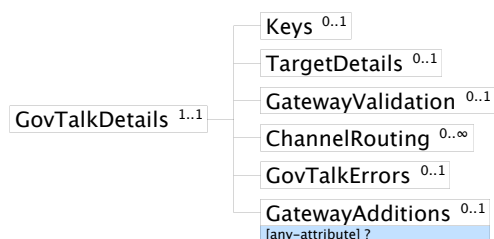
XML

EmailAddress 0..1  
xsd:string

base	xsd:string
path	/GovTalkMessage/Header/SenderDetails/EmailAddress
cardinality	0..1
description	Sender's email address
example	a@a.com
minLength	3
maxLength	129
pattern	[A-Za-z0-9\.\-_\{1,64}@[A-Za-z0-9\.\-_\{1,64}

element: **GovTalkDetails**

XML

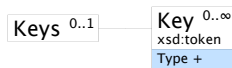


path	/GovTalkMessage/GovTalkDetails
------	--------------------------------

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

## element: Keys

XML



path	/GovTalkMessage/GovTalkDetails/Keys
cardinality	0..1

## element: Key

XML



base	xsd:token
path	/GovTalkMessage/GovTalkDetails/Keys/Key
cardinality	0..∞
description	Indicates general information that can be attached by the sender
example	SenderKey
id	[Key within GovTalkDetails]

## attribute: Type

XML

base	<a href="#">UnicodeNameString</a>
path	/GovTalkMessage/GovTalkDetails/Keys/Key/@Type
cardinality	1..1
description	Type of Key
example	primary

## element: TargetDetails

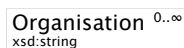
XML



path	/GovTalkMessage/GovTalkDetails/TargetDetails
cardinality	0..1

## element: Organisation

XML



base	xsd:string
path	/GovTalkMessage/GovTalkDetails/TargetDetails/Organisation
cardinality	0..∞
description	The organisation or department to which the message is being sent.
example	CoreFiling Ltd.
minLength	1
maxLength	64





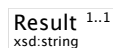
path	/GovTalkMessage/GovTalkDetails/GatewayValidation
cardinality	0..1



base	xsd:string
path	/GovTalkMessage/GovTalkDetails/GatewayValidation/Processed
cardinality	1..1
description	Indicates that gateway validation has been completed
example	yes

## enumerated values:

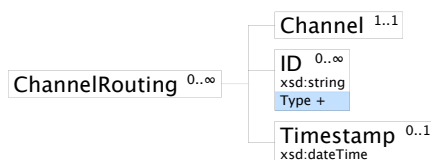
no
yes



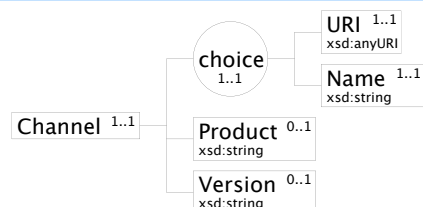
base	xsd:string
path	/GovTalkMessage/GovTalkDetails/GatewayValidation/Result
cardinality	1..1
description	Result of gateway validation
example	pass

## enumerated values:

pass
fail



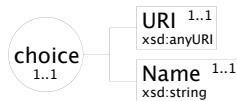
path	/GovTalkMessage/GovTalkDetails/ChannelRouting
cardinality	0..∞



path	/GovTalkMessage/GovTalkDetails/ChannelRouting/Channel
cardinality	1..1

choice:

XML



path	/GovTalkMessage/GovTalkDetails/ChannelRouting/Channel
cardinality	1..1

element: **URI**

XML



base	xsd:anyURI
path	/GovTalkMessage/GovTalkDetails/ChannelRouting/Channel/URI
cardinality	1..1
description	URI used to identify route to gateway
example	http://www.corefiling.com/9876

element: **Name**

XML



base	xsd:string
path	/GovTalkMessage/GovTalkDetails/ChannelRouting/Channel/Name
cardinality	1..1
description	Channel's Name used to identify route to gateway
example	pass

element: **Product**

XML



base	xsd:string
path	/GovTalkMessage/GovTalkDetails/ChannelRouting/Channel/Product
cardinality	0..1
description	Software product used for processing
example	RIM

element: **Version**

XML



base	xsd:string
path	/GovTalkMessage/GovTalkDetails/ChannelRouting/Channel/Version
cardinality	0..1
description	Version of product used for processing
example	2.02

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

base	xsd:string
path	/GovTalkMessage/GovTalkDetails/ChannelRouting/ID/@Type
cardinality	1..1
description	ID type
example	main

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

GovTalkErrors 0..1 — Error 1..∞

path	/GovTalkMessage/GovTalkDetails/GovTalkErrors
cardinality	0..1

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..∞

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

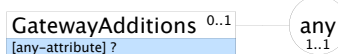
XML

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

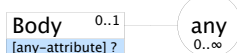
## any:

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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9197: Where [30] and [35] are in the same financial year, the sum of all iterations of [335] must equal [315].	62



9198: Where [30] and [35] are in different financial years, the sum of all iterations of [335] must equal [315] divided by the number of days between [30] and [35] inclusive multiplied by the number of days between [30] and the end of financial year [330] 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).	62
9199: If [4] equals '5' then [340] should equal an applicable value from [FULL RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT]	63
9200: If [4] equals '0' then [340] should equal an applicable value from [FULL RATE OF CT], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]	63
9201: If [4] equals '4' then [340] should equal [FULL RATE OF CT]	63
9202: If [4] equals '1' then [340] should equal [EQUIV. LOW CT RATE]	63
9203: If [4] equals '2' then [340] should equal [FULL RATE OF CT]	63
9204: For each iteration of [N053], [345] should equal [335] multiplied by ([340] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down)	63
9205: [G10C] should equal [G10A] plus [G10B].	218
9206: [N052b] should not be present if [30] and [35] both fall within the same financial year	64
9207: [380] should equal [330] plus 1	64
9208: If [4] equals '5' then [390] should equal an applicable value from [FULL RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT]	65
9209: If [4] equals '0' then [390] must equal an applicable value from [FULL RATE OF CT], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]	65
9210: If [4] equals '4' then [390] should equal [FULL RATE OF CT]	65
9211: If [4] equals '1' then [390] should equal [EQUIV. LOW CT RATE]	65
9212: If [4] equals '2' then [390] should equal [FULL RATE OF CT]	65
9213: For each iteration of [N053b] [395] should equal [385] multiplied by ([390] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down)	66
9214: [430] should equal the sum all iterations of [345] plus all iterations of [395]	66
9215: [G10C] should equal [160]	218
9216: [435] should be less than [430]	67
9217: [G10C] should not exceed [G5C].	218
9219: [G15C] is valid only if this equals [G15B]	219
9220: [K15.2] should be submitted if [35] falls in the financial year following the financial year of [30].	270
9221: [K15.1A] should equal the equivalent financial year of the date in [30].	271
9222: If [K15.2] is absent, [K15.1B] should equal [K10].	271
9223: If [K15.2] is present, [K15.1B] should be less than or equal to [K10].	271
9224: [K15.1C] should equal [RESTITUTION INTEREST TAX RATE].	271
9225: [K15.1D] should equal [K15.1B] multiplied by ([K15.1C] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down).	272
9226: [K15.2] should not be submitted if [30] and [35] both fall within the same financial year.	272
9227: [K15.2A] should equal [K15.1A] plus 1.	272
9228: [K15.2B] should equal [K10] minus [K15.1B].	273
9229: [K15.2C] should equal [RESTITUTION INTEREST TAX RATE].	273
9230: [K15.2D] should equal [K15.2B] multiplied by ([K15.2C] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down).	273
9231: [K20] should equal [K15.1D] plus [K15.2D].	273
9232: [K25] should not exceed [K20].	274
9233: [K30] should equal [K5] plus [K20] minus [K25].	274
9234: [440] should equal [430] minus [435]	67
9235: [K35] should equal [K20] minus [K25].	274
9236: [470] should be present if [445] is present	67
9237: [470] should be present if [450] is present	67
9238: [470] should be present if [465] is present	67
9239: If [K35] is submitted then [527] must be present and equal to [K35].	274
9241: [445] should not exceed [440]	68
9242: [450] should not exceed [440] minus [445]	68
9243: If [G20C] is present, [165] should be present	220
9244: [450] should exceed 0 if [455] is present	69
9245: [450] should exceed 0 if [460] is present	69
9246: [465] should not exceed [440] minus ( [445] plus [450] )	69
9247: [470] should equal the sum of [445], [450] and [465]	69
9248: [475] should equal [440] minus [470]	71
9249: [480] should be present if [485] is present	72

9250: If [95] equals 'yes' and [A70] is absent then [485] should not equal 'yes'	72
9251: If [N003] equals 'new' and [95] does not equal 'yes' then [485] must not equal 'yes'	72
9252: [480] should not be present if [N003] equals 'new' and [95] does not equal 'yes'	71
9253: If [G20C] is present then [G20A] or [G20B] should be present	220
9254: [505] should not be present if [N003] equals 'new' and [135] does not equal 'yes'	73
9255: [G20C] should equal [G5C] minus [G10C]	220
9256: [G20C] should equal [165]	220
9259: [G25C] should equal [G25B]	221
9261: [570] must equal [545] minus [525], where the result is equal to or greater than zero. Enter 0.00 if [545] minus [525] is negative	79
9262: If [G30C] is present, [G30A] or [G30B] should be present	222
9263: [575] must equal ( [545] plus [560] ) minus ( [525] plus [570] ), where the result is equal to or greater than zero. Enter 0.00 if ( [545] plus [560] ) minus ( [525] plus [570] ) is negative	79
9264: [575] should not exceed [560]	79
9265: [G30C] should equal [G30A] plus [G30B].	222
9266: [G45C] should be present if [G30C] exceeds 0	222
9267: [580] should not exceed [565]	79
9268: [580] should equal the sum of [545], [560] and [565] minus the sum of [525], [570] and [575], where the result is equal to or greater than zero. Enter 0.00 if the sum of [545], [560] and [565] minus the sum of [525], [570] and [575] is negative.	79
9269: [585] should not be present if [N003] equals 'new' and [135] does not equal 'yes'	80
9270: [585] should not exceed [525]	80
9271: If [585] is present and [N003] is 'new' then [I80] must be present and equal to [585].	80
9272: [590] should not exceed [505]	80
9273: [590] should not be present if [N003] equals 'new' and [135] does not equal 'yes'	80
9274: If [590] is present and [N003] equals 'new' then [I85] should be present and equal to [590]	80
9275: [600] and [605] should not both be present unless both are zero	81
9276: [600] must equal [525] minus the sum of [545], [560], [565] and [595], where the result is equal to or greater than zero. Must not be present if [525] minus the sum of [545], [560], [565] and [595] is negative	81
9277: [605] must equal the sum of [545], [560], [565] and [595] minus [525], where the result is equal to or greater than zero. Must not be present if the sum of [545], [560], [565] and [595] minus [525] is negative	82
9280: [G45C] must equal [G30C] minus ([G35C] plus [G40C])	225
9281: If [650] equals 'yes' then at least one of [670], [675] and [680] must be greater than 0	85
9282: [650] should not be present if [655] equals 'yes'	85
9283: If [655] equals 'yes' then at least one of [670] and [680] should be greater than 0	85
9284: [655] should not be present if [650] equals 'yes'	85
9285: [680] should not be present if [30] is on or after '2017-04-01'.	86
9286: If [680] is present then [650] should equal 'yes' or [655] should equal 'yes'	86
9287: [650] should equal 'yes' if [675] is present	86
9288: The sum of [690] and [735] must not exceed the apportioned AIA limit (see Appendix C)	87
9289: [715/720] should not be present if [30] is on or after '2017-04-01'.	88
9290: [740/745] should not be present if [30] is on or after '2017-04-01'.	90
9292: If [G35C] is present, [225] should be present	223
9293: [G35C] should equal [G35B]	223
9294: [G45C] should equal [235]	225
9295: [G105C] should be present if [G45C] exceeds 0	225
9296: [870] should equal [520]	97
9297: [G100C] should be present if ( the sum of [G50C], [G55C], [G60C], [G65C], [G70C], [G73C], [G75C], [G80C], [G92C], and [G95C] ) exceeds 0	226
9298: [G120C] should be present if [G105C] exceeds 0	226
9299: If [G50C] is present, [240] should be present	227
9300: [885] should not exceed [570]	98
9301: [890] should equal [575]	98
9302: [895] should equal [580]	99
9303: [N106] should be present if [905] is present	100
9304: [915] should not exceed [900]	100
9305: [95] should equal 'yes' if [N095] is present	104
9306: [100] should equal 'yes' if [N096] is present	105
9307: [105] should equal 'yes' if [N097] is present	105
9308: [110] should equal 'yes' if [N098] is present	106
9309: [115] should equal 'yes' if [N099] is present	106
9310: [120] should equal 'yes' if [N100] is present	106

9311: If [G50C] is present, [G50A] or [G50B] should be present	227
9312: [130] should equal 'yes' if [N102] is present	107
9313: [135] should equal 'yes' if [N103] is present	107
9314: [140] should equal 'yes' if [N104] is present	108
9315: If [90A] is absent then the 'Accounts' child element must be present	110
9316: If [90B] is absent then the 'Computation' child element must be present	110
9317: [G50C] should equal [G50A] plus [G50B]	227
9318: [295] should be present if the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290] exceeds 0	53
9319: [475] should be present if [440] exceeds 0	30
9320: [300] should be present if [235] exceeds 0	46
9321: [235] should be present if [165] exceeds 0	48
9322: [235] should be present if [170] exceeds 0	48
9323: [235] should be present if [175] exceeds 0	49
9324: [235] should be present if [180] exceeds 0	49
9325: [235] should be present if [185] exceeds 0	49
9326: [235] should be present if [190] exceeds 0	50
9327: [235] should be present if the sum of [195], [200] and [205] exceeds 0	47
9331: [235] should be present if [220] exceeds 0	52
9332: [235] should equal the sum of [165], [170], [175], [180], [185], [190], [195], [200], [205] and [220] minus ( [225] plus [230] )	53
9333: [300] should equal [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290]	58
9334: If [300] present then [305] must not exceed [300]	58
9335: If [300] is present then [315] must equal [300] minus ( [305] + [310] + [312] ).	58
9336: If [300] is absent then [305] should not exceed [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290]	58
9337: [310] should not exceed ( [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290] ) minus [305]	59
9338: If [300] is absent then [315] should equal [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285], [290], [305], [310] and [312]	60
9339: If [475] is present then [510] should equal the sum of [475], [480], [500] and [505]	71
9340: [510] should be present if [475] is present	70
9341: [510] should be present if [480] is present	70
9342: [510] should be present if [500] is present	70
9343: [510] should be present if [505] is present	70
9344: If [475] is absent then [510] should equal the sum of [440], [480], [500] and [505] minus [470]	73
9345: If [510] is present then [520] should equal [515] minus [510]	73
9346: If [510] is absent then [520] should equal [515] plus [470] minus the sum of [440], [480], [500] and [505]	74
9347: If [510] is present then [525] should equal [510] minus [515], where the result is equal to or greater than zero. Enter 0.00 if [510] minus [515] is negative	74
9348: If [510] is absent then [525] should equal the sum of [440], [480], [500] and [505] minus ( [515] plus [470] ), where the result is equal to or greater than zero. Enter 0.00 if that sum is negative.	74
9349: If [90A] is present, then there must be no Accounts element as a child of [N107]	38
9350: [135] should equal 'yes' if [435] is present	67
9351: [500] should be present if [490] exceeds 0	70
9352: [500] should be present if [495] exceeds 0	70
9353: [490] should not be present if [N003] equals 'new' and [100] does not equal 'yes'	72
9354: [500] should equal [490] plus [495] plus [496].	73
9355: [545] should be present if [530] is present	76
9356: [545] should be present if [535] is present	76
9357: [545] should be present if [540] is present	76
9358: [560] should be present if [550] is present	76
9359: [560] should be present if [555] is present	76
9360: [545] should equal the sum of [530], [535] and [540]	77
9361: [560] should equal [550] plus [555]	78
9362: [670] should be present if [660] is present	84
9363: [670] should be present if [665] is present	84
9364: If [660] is present then [650] should equal 'yes' or [655] should equal 'yes'	85
9365: [670] should equal [660] plus [665]	86
9366: [500] should be present if [496] exceeds 0.	70
9367: [528] should be present if [527] is present.	70
9368: [527] should not be present if [N003] equals 'new' and [141] does not equal 'yes'.	75
9369: If [K35] is not submitted and [141] is not equal to 'yes' then [527] must equal zero.	75

9370: [528] should equal [525] plus [527].	75
9371: [263] should not exceed [235] minus the sum of [240], [245], [250], [255], and [260]	55
9372: [285] should not exceed [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], and [275]	57
9373: If [312] is present the following should be true: ( [105] equals 'yes' ) or ( [N003] equals 'amended' )	59
9374: [312] should not exceed ( [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290] ) minus [305] minus [310]	59
9375: If [N003] is 'new' and there is an entry greater than zero in [312] then [C130] must be submitted.	59
9376: If [N003] is 'new' and [312] is greater than zero then [SC172] or [AUTHORISATION2] must be present.	59
9400: The group [LOAN] may occur up to 999 times	143
9401: [A15] should equal the sum of all iterations of [A10B]	144
9402: [G50C] should equal [240].	227
9403: [A25] may occur up to 999 times	145
9404: Within each iteration of [A25] at least one of [A25B] and [A25C] should be greater than 0	145
9405: [LOANSINFORMATION] should be present if [A25] is present	145
9406: [A25D] must be before nine months and one day after [35]. If [35] is on the last day of the month, [A25D] must be before the first day of the month ten months after [35].	146
9407: [A30] should equal the sum of all iterations of [A25B]	147
9408: [A35] should equal the sum of all iterations of [A25C]	147
9409: [A40] should equal [A30] plus [A35]	147
9410: If [G55C] is present, [245] should be present	228
9411: [A45] should not exceed [A20]	148
9418: [A50] may occur up to 999 times	148
9419: Within each iteration of [A50], at least one of [A50B] and [A50C] should be greater than 0	149
9421: [A55] should equal the sum of all iterations of [A50B]	150
9422: [A60] should equal the sum of all iterations of [A50C]	150
9423: [A65] should equal [A55] plus [A60]	151
9425: [A70] should not exceed [A20]	151
9426: [485] should be 'yes' if [A70] is greater than 0	151
9427: [A80] should equal [A20] minus ( [A45] plus [A70] )	152
9428: [480] should be present and equal to [A80] if [A80] is present	152
9429: [A25D] should be after [35]	146
9430: Must be after the date nine months after [35]. If [35] is on the last day of the month, [A50D] must be later than the last day of the month nine months after [35].	150
9431: [A50D] cannot be later than today	150
9441: If [G55C] is present, [G55A] or [G55B] should be present	228
9442: [G55C] should equal [G55A] plus [G55B]	228
9443: [G55C] should equal [245].	228
9444: If [G60C] is present, [250] should be present	229
9445: If [G60C] is present, [G60A] or [G60B] should be present	229
9446: [G60C] should equal [G60A] plus [G60B]	229
9447: [G60C] should equal [250].	229
9448: If [G65C] is present, [255] should be present	230
9449: If [G65C] is present, [G65A] or [G65B] should be present	230
9450: [B10] should be present if the sum of all iterations of [B5F] is greater than zero	153
9451: [B15] should be present if [B5G] is present	153
9452: [B20] should be present if [B5H] is present	153
9453: [B25] should be present if [B5I] is present	153
9454: [B30] should be present if [SB010b] is present	153
9455: [B5J] should equal [B5F] minus the sum of [B5G], [B5H] and [B5I]	157
9456: [B10] should equal the sum of all entries in [B5F]	157
9457: [B15] should equal the sum of all entries in [B5G]	157
9458: [B20] should equal the sum of all entries in [B5H]	158
9459: [B25] should equal the sum of all entries in [B5I]	158
9460: If [N096] is present, then at least one of [COMPANYINFORMATIONPAGEB] or [B35] should be present.	153
9461: [141] should equal 'yes' if [N113] is present.	108
9462: [K5] should equal [525].	270
9463: [B30] should equal the sum of all entries in [B5J]	158
9465: [490] should be present and equal to [B30] if [B30] is present	158

9466: If [LOANS-PARTICIPATOR-RATE] does not change in the period [30] to [35] inclusive: [A20] should equal [A15] at [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.	144
9467: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A20] should be at least [A15] at the lowest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards).	144
9468: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A20] should be at most [A15] at the highest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.	144
9469: If [LOANS-PARTICIPATOR-RATE] does not change in the period [30] to [35] inclusive: [A45] should equal [A40] at [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.	148
9470: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A45] should be at least [A40] at the lowest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.	148
9471: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A45] should be at most [A40] at the highest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.	148
9472: If [LOANS-PARTICIPATOR-RATE] does not change in the period [30] to [35] inclusive: [A70] should equal [A65] at [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.	151
9473: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A70] should be at least [A65] at the lowest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.	151
9474: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A70] should be at most [A65] at the highest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.	151
9502: The 'From' date of [C5B] should be on or before [35]	162
9503: The period covered by [C5B] should not be longer than 12 months	162
9504: The 'To' date of [C5B] should not be before the 'From' date	162
9505: The 'To' date of [C5B] should be on or after [30]	162
9506: [310] should be present and equal to [C10] if [C10] is present	163
9507: [C10] should equal the sum of all iterations of [C5D]	163
9510: If [SC161] is 'yes' then there must be a PDF attachment of type 'other' in this submission.	164
9511: [C80] should equal the sum of [C45], [C50], [C55], [C75], [C60], [C65] and [C70]	168
9513: The 'From' date of [C85B] should be on or before [35]	169
9514: The period covered by [C85B] should not be longer than 12 months	169
9515: The 'To' date of [C85B] should not be before the 'From' date	169
9516: The 'To' date of [C85B] should be on or after [30]	169
9517: [C90] should equal the sum of all iterations of [C85D]	170
9518: [CLAIMAUTHORISATION] should be present if [N003] equals 'new' and [CLAIMTOGROUPRELIEF] is present	161
9519: [DECLARATION] should be present if [SC151] is present	171
9521: [SC152] should not be present if [DECLARATION] is present	172
9522: If [SC152] is 'yes' then there must be a PDF attachment of type 'other' in this submission	172
9523: [C95] should equal [1]	173
9524: The 'From' and 'To' dates of [C105/C110] should equal [30] and [35] respectively	173
9530: [G65C] should equal [G65A] plus [G65B].	230
9531: [G65C] should equal [255].	230
9532: If [G70C] is present, [260] should be present	231
9533: If [G70C] is present, [G70A] or [G70B] should be present	231
9534: [G70C] should equal [G70A] plus [G70B].	231
9535: [G70C] should equal [260].	231
9536: If [G73C] is present, [263] should be present	232
9537: If [G73C] is present, [G73A] or [G73B] should be present	232
9538: [G73C] should equal [G73A] plus [G73B].	232
9539: [G73C] should equal [263].	232
9540: If [G75C] is present, [265] should be present	233
9541: If [G75C] is present, [G75A] or [G75B] should be present	233
9542: [G75C] should equal [G75A] plus [G75B].	233
9543: [C100] should equal [3]	173
9544: At least one of [CLAIMTOGROUPRELIEF], [SURRENDEREDGROUPRELIEF], [GROUPRELIEFCFL] or [SRRRGROUPRELIEFCFL] should be present	161
9545: [CLAIMAUTHORISATION2] should be present if [N003] equals 'new' and [GROUPRELIEFCFL] is present	174
9546: The 'From' date of [C125B] should be on or before [35]	175
9547: The period covered by [C125B] should not be longer than 12 months	175
9548: The 'To' date of [C125B] should not be before the 'From' date	175
9549: The 'To' date of [C125B] should be on or after [30]	175
9550: [312] should be present and equal to [C130] if [C130] is present.	176

9551: [C130] should equal the sum of all iterations of [C125D]	176
9552: If [SC172] is 'yes' then there must be a PDF attachment of type 'other' in this submission.	177
9553: [312] should exceed 0 if [SC172] is present	177
9554: [C185] should equal the sum of [C160], [C165], [C170], [C175] and [C180]	180
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# 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 Transactional error (cy): Mae'n rhaid i o leiaf un allwedd bodoli yn yr IRHeader	112
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Error code: 9014 Location: /IREnvelope/CompanyTaxReturn/CompanyInformation/NorthernIreland Description: [125] should be present if [5] is present but all of [6], [7] and [8] are absent Transactional error (en): Box 125 must be completed if Box 5 is completed and Boxes 6, 7 and 8 are not completed	32
Error code: 9090 Location: [CTG]/ProfitsBeforeDeductions/LossesBroughtForward/Total Description: [G35C] should equal [225] Transactional error (en): Box G35C must equal Box 225	223
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Error code: 9095 Location: [CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs/NorthernIreland Description: [G45A] should equal [G30A] Transactional error (en): Box G45A must equal Box G30A	225
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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 [3]. Transactional error (en): There must be a Key element in the IRheader whose Type attribute is UTR and matches the tax reference in Box 3 Transactional error (cy): Mae'n rhaid bod yna elfen Allweddol yn yr IRheader sydd â'i briodolodd Teip yn UTR ac sy'n cyd-fynd â'r cyfeirnod treth ym Mlwch 3	32
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<p>Error code: 9109  Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/RegisteredAvoidanceScheme  Description: [140] must equal 'yes' if [65] equals 'yes' and [N003] does not equal 'amended'.  Transactional error (en): If the return type is New then Box 140 must be completed if Box 65 is completed  Transactional error (cy): Os ydy math y ffurflen dreth yn Newydd yna mae'n rhaid i Fluch 140 cael ei gwblhau os yw Bluch 65 wedi ei gwblhau</p>	36
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<p>Error code: 9113  Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Accounts  Description: If [90A] is absent then the Accounts child of [N107] must be present.  Transactional error (en): You must provide a set of iXBRL accounts if the 'No accounts reason' is absent  Transactional error (cy): Mae'n rhaid i chi gyflwyno set o gyfrifon iXBRL os yw'r 'Rheswm dim cyfrifon' yn absennol</p>	37
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<p>Error code: 9121</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600B</p> <p>Description: If [100] equals 'yes' and [N003] equals 'new', then there must be a [N096] page present.</p> <p>Transactional error (en): Supplementary form CT600B must be present if Box 100 is completed and the return type is New</p> <p>Transactional error (cy): Mae'n rhaid i'r ffurflen atodol CT600B fod yn bresennol os yw Blwch 100 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd</p>	41
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<p>Error code: 9124</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600D</p> <p>Description: If [110] equals 'yes' and [N003] equals 'new', then [N098] must be present.</p> <p>Transactional error (en): Supplementary form CT600D must be present if Box 110 is completed and the return type is New</p> <p>Transactional error (cy): Mae'n rhaid i'r ffurflen atodol CT600D fod yn bresennol os yw Blwch 110 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd</p>	42

<p>Error code: 9125</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600E</p> <p>Description: If [115] equals 'yes' and [N003] equals 'new', then [N099] must be present.</p> <p>Transactional error (en): Supplementary form CT600E must be present if Box 115 is completed and the return type is New</p> <p>Transactional error (cy): Mae'n rhaid i'r ffurflen atodol CT600E fod yn bresennol os yw Blwch 115 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd</p>	42
<p>Error code: 9126</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600F</p> <p>Description: If [120] equals 'yes' and [N003] equals 'new', then [N100] must be present.</p> <p>Transactional error (en): Supplementary form CT600F must be present if Box 120 is completed and the return type is New</p> <p>Transactional error (cy): Mae'n rhaid i'r ffurflen atodol CT600F fod yn bresennol os yw Blwch 120 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd</p>	43
<p>Error code: 9127</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600F</p> <p>Description: [200] should be present if [120] equals 'yes'</p> <p>Transactional error (en): If Box 120 is completed then Box 200 must be completed.</p> <p>Transactional error (cy): Os yw Blwch 120 wedi ei gwblhau yna mae'n rhaid i Flwch 200 gael ei gwblhau.</p>	43
<p>Error code: 9128</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600G</p> <p>Description: [125] should not be present if [8] is absent and ( [6] is present or [7] is present )</p> <p>Transactional error (en): Box 125 must not be completed if Boxes 6 or 7 are completed and Box 8 is not completed</p>	43
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<p>Error code: 9130</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600H</p> <p>Description: If [130] equals 'yes' then [645] must equal 'yes'.</p> <p>Transactional error (en): If Box 130 is completed then Box 645 must be completed</p> <p>Transactional error (cy): Os yw Blwch 130 wedi ei gwblhau yna mae'n rhaid i Flwch 645 gael ei gwblhau</p>	43
<p>Error code: 9131</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600G</p> <p>Description: [125] should not be present if [5] is absent</p> <p>Transactional error (en): Box 125 must not be completed if Box 5 is not completed</p>	43
<p>Error code: 9132</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600I</p> <p>Description: If [135] equals 'yes' and [N003] equals 'new', then [N103] must be present.</p> <p>Transactional error (en): Supplementary form CT600I must be present if Box 135 is completed and the return type is New</p> <p>Transactional error (cy): Mae'n rhaid i'r ffurflen atodol CT600I fod yn bresennol os yw Blwch 135 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd</p>	44
<p>Error code: 9133</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600G</p> <p>Description: If [125] equals 'yes', [N101] must be present</p> <p>Transactional error (en): Supplementary form CT600G must be present if Box 125 is completed</p>	43
<p>Error code: 9134</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600J</p> <p>Description: If [140] equals 'yes' then [65] must equal 'yes'</p> <p>Transactional error (en): If Box 140 is completed then Box 65 must be completed</p> <p>Transactional error (cy): Os yw Blwch 140 wedi ei gwblhau yna mae'n rhaid i Flwch 65 gael ei gwblhau</p>	44
<p>Error code: 9135</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600G</p> <p>Description: [G90] must be present if [125] and [280] are present.</p> <p>Transactional error (en): Box G90 must be completed if Boxes 125 and 280 are completed</p>	43

<p>Error code: 9136  Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600J  Description: If [140] equals 'yes' and [N003] equals 'new', then [N104] must be present.  Transactional error (en): Supplementary form CT600J must be present if Box 140 is completed and the return type is New  Transactional error (cy): Mae'n rhaid i'r ffurflen atodol CT600J fod yn bresennol os yw Blwch 140 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd</p>	44
<p>Error code: 9137  Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600K  Description: If [141] = 'yes' and [N003] = 'new', then [N113] should be present.  Transactional error (en): Supplementary form CT600K must be present if Box 141 is completed and the return type is New  Transactional error (cy): Mae'n rhaid i'r ffurflen atodol CT600K fod yn bresennol os yw Blwch 141 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd</p>	44
<p>Error code: 9138  Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/NorthernIrelandProfitsIncluded  Description: If [325] is present then [5] must be present  Transactional error (en): Box 325 can only be completed if Box 5 is completed</p>	61
<p>Error code: 9139  Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/NorthernIrelandProfitsIncluded  Description: [325] must not exceed [315]  Transactional error (en): Box 325 must not be greater than Box 315</p>	61
<p>Error code: 9140  Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation  Description: If [F45] is present then [450] must be present and greater than or equal to [F45]  Transactional error (en): If Box F45 is completed then Box 450 must be greater than or equal to that entry  Transactional error (cy): Os yw Blwch F45 wedi ei gwblhau yna mae'n rhaid i Flwch 450 fod yn fwy na neu'n hafal i'r cofnod hwnnw</p>	46
<p>Error code: 9141  Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/VaccineCredit  Description: [535] must not be used.  Transactional error (en): Box 535 must not be used</p>	77
<p>Error code: 9142  Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/NicorporationTaxIncluded  Description: If [586] is present then [5] must be present  Transactional error (en): Box 586 can only be completed if Box 5 is completed</p>	80
<p>Error code: 9143  Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/TaxRate  Description: If [4] equals '3' then [340] should equal an applicable value from [FULL RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]  Transactional error (en): If the type of company is 3 (Company in liquidation) then the [FULL RATE OF CT] or the [CT RATE FOR NI TRADING PROFITS] of tax must be used</p>	63
<p>Error code: 9144  Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation  Description: [330] should be present if [315] exceeds 0  Transactional error (en): Box 330 must be completed if Box 315 is greater than 0 (zero)  Transactional error (cy): Mae'n rhaid cwblhau Blwch 330 os yw Blwch 315 yn fwy na 0 (sero)</p>	46
<p>Error code: 9145  Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/TaxRate  Description: If [4] equals '6', '7', '8' or '9' then [340] should equal [FULL RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]  Transactional error (en): If the type of company is 6 (Members' club or voluntary association), 7 (Property management company), 8 (Charity or owed by a charity) or 9 (Real Estate Investment Trust C – residual company) then the [FULL RATE OF CT] or the [CT RATE FOR NI TRADING PROFITS] of tax must be used</p>	63
<p>Error code: 9146  Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation  Description: [430] should be present if [345] or [395] is present.  Transactional error (en): Box 430 must be completed if Box 345 or Box 395 is completed  Transactional error (cy): Mae'n rhaid cwblhau Blwch 430 os yw Blwch 345 neu Flwch 395 wedi eu cwblhau</p>	46

<p>Error code: 9147</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/TaxRate</p> <p>Description: If [4] equals '3', '6', '7', '8', '9', or '0' and [CT RATE FOR NI TRADING PROFITS] is different to all other CT rates and [CT RATE FOR NI TRADING PROFITS] appears in [340] then [586] must be completed.</p> <p>Transactional error (en): If the type of company is 0 (UK trading or Professional Services or CASC), 3 (Company in liquidation), 6 (Members' club or voluntary association), 7 (Property management company), 8 (Charity or owed by a charity) or 9 (Real Estate Investment Trust C – residual company) and the [CT RATE FOR NI TRADING PROFITS] of tax is different to all other CT rates and has been used then Box 586 must be completed</p>	63
<p>Error code: 9148</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/Trading</p> <p>Description: [165] should be present if [155] exceeds 0</p> <p>Transactional error (en): Box 165 must be completed if Box 155 is greater than 0 (zero)</p> <p>Transactional error (cy): Mae'n rhaid cwblhau Blwch 165 os yw Blwch 155 yn fwy na 0 (sero)</p>	47
<p>Error code: 9149</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/Trading/LossesBroughtForward</p> <p>Description: [160] should not exceed [155]</p> <p>Transactional error (en): Box 160 must not be greater than Box 155</p> <p>Transactional error (cy): Ni ddylai Blwch 160 fod yn fwy na Blwch 155</p>	48
<p>Error code: 9150</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/Trading/LossesBroughtForward</p> <p>Description: [155] should be greater than 0 if [160] is present</p> <p>Transactional error (en): If Box 160 is completed then Box 155 must be greater than 0 (zero)</p> <p>Transactional error (cy): Os yw Blwch 160 wedi ei gwblhau yna mae'n rhaid i Flwch 155 fod yn fwy na 0 (sero).</p>	48
<p>Error code: 9151</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/Trading/NetProfits</p> <p>Description: [165] should equal [155] minus [160]</p> <p>Transactional error (en): Box 165 must equal Box 155 minus Box 160</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 165 fod yn hafal i Flwch 155 llai Blwch 160</p>	48
<p>Error code: 9152</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/TaxRate</p> <p>Description: If [4] equals '3' then [390] should equal an applicable value from [FULL RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]</p> <p>Transactional error (en): If the type of company is 3 (Company in liquidation) then the [FULL RATE OF CT] or the [CT RATE FOR NI TRADING PROFITS] of tax must be used for the second financial year</p>	65
<p>Error code: 9153</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/TaxRate</p> <p>Description: If [4] equals '6', '7', '8' or '9' then [390] should equal [FULL RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]</p> <p>Transactional error (en): If the type of company is 6 (Members' club or voluntary association), 7 (Property management company), 8 (Charity or owed by a charity) or 9 (Real Estate Investment Trust C – residual company) then the [FULL RATE OF CT] or the [CT RATE FOR NI TRADING PROFITS] of tax must be used for the second financial year</p>	65
<p>Error code: 9154</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/TonnageTaxProfits</p> <p>Description: [120] should equal 'yes' or [N003] should equal 'amended' if [200] is present</p> <p>Transactional error (en): Box 200 can only be completed if Box 120 is completed or the return type is Amended</p> <p>Transactional error (cy): Gellir ond cwblhau Blwch 200 os yw Blwch 120 wedi ei gwblhau neu mae'r math o ffurflen dreth yn 'Diwygiedig'</p>	50
<p>Error code: 9155</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/TonnageTaxProfits</p> <p>Description: [200] must equal [F70] if [F70] is present.</p> <p>Transactional error (en): If Box F70 is completed then Box 200 must equal Box F70</p> <p>Transactional error (cy): Os yw Blwch F70 wedi ei gwblhau yna mae'n rhaid i Flwch 200 fod yn hafal i Flwch F70</p>	50

<p>Error code: 9156</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/TaxRate</p> <p>Description: If [4] equals '3', '6', '7', '8', '9', or '0' and [CT RATE FOR NI TRADING PROFITS] is different to all other CT rates and [CT RATE FOR NI TRADING PROFITS] appears in [390] then [586] must be completed.</p> <p>Transactional error (en): If the type of company is 0 (UK trading or Professional Services or CASC), 3 (Company in liquidation), 6 (Members' club or voluntary association), 7 (Property management company), 8 (Charity or owed by a charity) or 9 (Real Estate Investment Trust C – residual company) and the [CT RATE FOR NI TRADING PROFITS] of tax is different to all other CT rates and has been used for the second financial year, then Box 586 must be completed</p>	65
<p>Error code: 9157</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableGains/AllowableLosses</p> <p>Description: [215] should not exceed [210]</p> <p>Transactional error (en): Box 215 must not be greater than Box 210</p> <p>Transactional error (cy): Ni ddylai Blwch 215 fod yn fwy na Blwch 210</p>	51
<p>Error code: 9158</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableGains/AllowableLosses</p> <p>Description: [210] should be greater than 0 if [215] is present</p> <p>Transactional error (en): If Box 215 is completed then Box 210 must be greater than 0 (zero)</p> <p>Transactional error (cy): Os yw Blwch 215 wedi ei gwblhau yna mae'n rhaid i Flwch 210 fod yn fwy na 0 (sero)</p>	51
<p>Error code: 9159</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableGains/NetChargeableGains</p> <p>Description: [220] should equal [210] minus [215]</p> <p>Transactional error (en): Box 220 must equal Box 210 minus Box 215</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 220 fod yn hafal i Flwch 210 llai Blwch 215</p>	52
<p>Error code: 9160</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/LossesBroughtForward</p> <p>Description: [225] should not exceed the sum of [170], [175], [180], [185], [190], [195], [200], [205] and [220]</p> <p>Transactional error (en): Box 225 must not be greater than the sum of Boxes 170, 175, 180, 185, 190, 195, 200, 205 and 220</p> <p>Transactional error (cy): Ni ddylai Blwch 225 fod yn fwy na swm Blychau 170, 175, 180, 185, 190, 195, 200, 205 a 220</p>	52
<p>Error code: 9161</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/NonTradeDeficitsOnLoans</p> <p>Description: [230] should not exceed the sum of [170], [175], [180], [185], [190], [195], [200], [205] and [220] minus [225]</p> <p>Transactional error (en): Box 230 must not be greater than (the sum of Boxes 170, 175, 180, 185, 190, 195, 200, 205 and 220) minus Box 225</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 230 fod yn hafal i (swm Blychau 170, 175, 180, 185, 190, 195, 200, 205 a 220) llai Blwch 225</p>	52
<p>Error code: 9162</p> <p>Location: /IREnvelope/CompanyTaxReturn/NorthernIrelandInformation</p> <p>Description: If [N203] is present then [35] must be on or after '2050-04-01'</p> <p>Transactional error (en): Boxes 856, 857 and 858 can only be completed if the 'To' date in Box 35 is on or after 01 April 2050</p>	95
<p>Error code: 9163</p> <p>Location: /IREnvelope/CompanyTaxReturn/NorthernIrelandInformation/NLagaintUK</p> <p>Description: If [856] is present, [310] should be present</p> <p>Transactional error (en): Box 856 can only be completed if Box 310 is completed</p>	95
<p>Error code: 9164</p> <p>Location: /IREnvelope/CompanyTaxReturn/NorthernIrelandInformation/NLagaintNI</p> <p>Description: If [857] is present, [310] should be present</p> <p>Transactional error (en): Box 857 can only be completed if Box 310 is completed</p>	96
<p>Error code: 9165</p> <p>Location: /IREnvelope/CompanyTaxReturn/NorthernIrelandInformation/UKagaintNI</p> <p>Description: If [858] is present, [310] should be present</p> <p>Transactional error (en): Box 858 can only be completed if Box 310 is completed</p>	96
<p>Error code: 9166</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/UnquotedShares</p> <p>Description: [240] should not exceed [235]</p> <p>Transactional error (en): Box 240 must not be greater than Box 235</p> <p>Transactional error (cy): Ni ddylai Blwch 240 fod yn fwy na Blwch 235</p>	54

<p>Error code: 9167</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/ManagementExpenses</p> <p>Description: [245] should not exceed [235] minus [240]</p> <p>Transactional error (en): Box 245 must not be greater than Box 235 minus Box 240</p> <p>Transactional error (cy): Ni ddylai Blwch 245 fod yn fwy na Blwch 235 llai Blwch 240</p>	54
<p>Error code: 9168</p> <p>Location: [CTC]/SurrenderedGroupRelief/NitradingLosses</p> <p>Description: If [C46] is present then [5] must be present</p> <p>Transactional error (en): Box C46 can only be completed if Box 5 is completed</p>	167
<p>Error code: 9169</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/UKpropertyBusinessLosses</p> <p>Description: [250] should not exceed [235] minus ( [240] plus [245] )</p> <p>Transactional error (en): Box 250 must not be greater than Box 235 minus (the sum of Boxes 240 and 245)</p> <p>Transactional error (cy): Ni ddylai Blwch 250 fod yn fwy na Blwch 235 llai (swm Blychau 240 a 245)</p>	54
<p>Error code: 9170</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/CapitalAllowances</p> <p>Description: [255] should not exceed [235] minus the sum of [240], [245] and [250]</p> <p>Transactional error (en): Box 255 must not be greater than Box 235 minus (the sum of Boxes 240, 245 and 250)</p> <p>Transactional error (cy): Ni ddylai Blwch 255 fod yn fwy na Blwch 235 llai (swm Blychau 240, 245 a 250)</p>	55
<p>Error code: 9171</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/NonTradeDeficits</p> <p>Description: [260] should not exceed [235] minus the sum of [240], [245], [250] and [255]</p> <p>Transactional error (en): Box 260 must not be greater than Box 235 minus (the sum of Boxes 240, 245, 250 and 255)</p> <p>Transactional error (cy): Ni ddylai Blwch 260 fod yn fwy na Blwch 235 llai (swm Blychau 240, 245, 250 a 255)</p>	55
<p>Error code: 9172</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/NonTradingLossIntangibles</p> <p>Description: [265] should be less than or equal to the 'Arising' element of [830/835]</p> <p>Transactional error (en): Box 265 must be less than or equal to Box 830</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 265 fod yn llai neu'n hafal i Flwch 830</p>	56
<p>Error code: 9173</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/NonTradingLossIntangibles</p> <p>Description: [265] should not exceed [235] minus the sum of [240], [245], [250], [255], [260] and [263]</p> <p>Transactional error (en): Box 265 must not be greater than Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260 and 263)</p> <p>Transactional error (cy): Ni ddylai Blwch 265 fod yn fwy na Blwch 235 llai (swm Blychau 240, 245, 250, 255, 260 a 263)</p>	56
<p>Error code: 9174</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/TradingLossesCarriedBack</p> <p>Description: [275] should exceed 0 if [280] is present</p> <p>Transactional error (en): If Box 280 is completed then Box 275 must be greater than 0 (zero)</p> <p>Transactional error (cy): Os yw Blwch 280 wedi ei gwblhau yna mae'n rhaid i Flwch 275 fod yn fwy na 0 (sero)</p>	56
<p>Error code: 9175</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/TradingLosses</p> <p>Description: If [280] is not 'yes' then [275] must be less than or equal to the 'Arising' element of [780/785]</p> <p>Transactional error (en): If Box 280 is not completed then Box 275 must be less than or equal to Box 780</p> <p>Transactional error (cy): Os na yw Blwch 280 wedi ei gwblhau yna mae'n rhaid i Flwch 275 fod yn llai na neu'n hafal i Flwch 780</p>	56



<p>Error code: 9176  Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/TradingLosses  Description: [275] should not exceed [235] minus the sum of [240], [245], [250], [255], [260], [263] and [265]  Transactional error (en): Box 275 must not be greater than Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 263 and 265)  Transactional error (cy): Ni ddylai Blwch 275 fod yn fwy na Blwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 263 a 265)</p>	56
<p>Error code: 9177  Location: [CTC]/SurrenderedGroupRelief/NltradingLosses  Description: [C46] must not exceed [C45]  Transactional error (en): Box C46 must not be greater than Box C45</p>	167
<p>Error code: 9178  Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/NonTradeCapitalAllowances  Description: [290] should not exceed [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275] and [285]  Transactional error (en): Box 290 must not be greater than Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 263, 265, 275 and 285)  Transactional error (cy): Ni ddylai Blwch 290 fod yn fwy na Blwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 263, 265, 275 a 285)</p>	57
<p>Error code: 9179  Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/Total  Description: [295] should not exceed [235]  Transactional error (en): Box 295 must not be greater than Box 235  Transactional error (cy): Ni ddylai Blwch 295 fod yn fwy na Blwch 235</p>	57
<p>Error code: 9180  Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/Total  Description: [295] should equal the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290]  Transactional error (en): Box 295 must equal the sum of Boxes 240, 245, 250, 255, 260, 263, 265, 275, 285 and 290  Transactional error (cy): Mae'n rhaid i Flwch 295 fod yn hafal i swm Blychau 240, 245, 250, 255, 260, 263, 265, 275, 285 a 290</p>	57
<p>Error code: 9181  Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/NltradingLosses  Description: If [C161] is present then [5] must be present  Transactional error (en): Box C161 can only be completed if Box 5 is completed</p>	179
<p>Error code: 9182  Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/NltradingLosses  Description: [C161] must not exceed [C160]  Transactional error (en): Box C161 must not be greater than Box C160</p>	179
<p>Error code: 9183  Location: /IREnvelope/CompanyTaxReturn/NorthernIreland  Description: If [N101] is present, [125] must equal 'yes'  Transactional error (en): Supplementary form CT600G is present so Box 125 must be completed</p>	107
<p>Error code: 9184  Location: [CTG]/Trading  Description: [G20C] should be present if [G5C] is positive.  Transactional error (en): Box G20 must be completed if Box G5 is completed</p>	216
<p>Error code: 9185  Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupRelief  Description: [105] should equal 'yes' or [N003] should equal 'amended' if [310] is present  Transactional error (en): Box 310 can only be completed if Box 105 is completed or the return type is Amended  Transactional error (cy): Gellir ond cwblhau Blwch 310 os yw Blwch 105 wedi ei gwblhau neu mae'r math o ffurflen dreth yn 'Diwygiedig'</p>	59
<p>Error code: 9186  Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableProfits  Description: [315] must equal the sum of all iterations of [335] plus the sum of all iterations of [385]  Transactional error (en): Box 315 must equal the sum of Boxes 335, 350, 365, 385, 400 and 415  Transactional error (cy): Mae'n rhaid i Flwch 315 fod yn hafal i swm Blychau 335, 350, 365, 385, 400 a 415</p>	60
<p>Error code: 9187  Location: [CTG]/Trading/Profits/Total  Description: If [G5C] is present then [155] should be present  Transactional error (en): Box G5C can only be completed if Box 155 is completed</p>	217

<p>Error code: 9188</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableProfits</p> <p>Description: [N052b] must be submitted if [315] is greater than 0 and [35] falls in the financial year following the financial year of [30]</p> <p>Transactional error (en): Financial year two information must be provided if Box 315 is greater than 0 (zero) and the return period To date in Box 35 falls in the financial year following that of the return period From date in Box 30</p> <p>Transactional error (cy): Mae'n rhaid darparu gwybodaeth blwyddyn ariannol dau os yw Blwch 315 yn fwy na 0 (sero) a'r dyddiad I cyfnod y ffurflen dreth ym Mluch 35 yn syrthio yn y flwyddyn ariannol sy'n dilyn dyddiad O cyfnody ffurflen dreth ym Mluch 30</p>	60
<p>Error code: 9189</p> <p>Location: [CTG]/Trading/Profits/Total</p> <p>Description: If [G5C] is present, at least one of [G5A] or [G5B] should be present</p> <p>Transactional error (en): Box G5C can only be completed if Box G5A or Box G5B are completed</p>	217
<p>Error code: 9190</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/RingFenceProfitsIncluded</p> <p>Description: [320] should not exceed [315]</p> <p>Transactional error (en): Box 320 must not be greater than Box 315</p> <p>Transactional error (cy): Ni ddylai Blwch 320 fod yn fwy na Blwch 315</p>	60
<p>Error code: 9191</p> <p>Location: [CTG]/Trading/Profits/Total</p> <p>Description: [G5C] should equal [G5A] plus [G5B].</p> <p>Transactional error (en): Box G5C must equal the sum of Boxes G5A and G5B</p>	217
<p>Error code: 9192</p> <p>Location: [CTG]/Trading/Profits/Total</p> <p>Description: [G5C] should equal [155].</p> <p>Transactional error (en): Box G5C must equal Box 155</p>	217
<p>Error code: 9194</p> <p>Location: [CTG]/Trading/LossesBroughtForward/Total</p> <p>Description: If [G10C] is present, [160] should be present.</p> <p>Transactional error (en): Box G10C can only be completed if Box 160 is completed</p>	218
<p>Error code: 9195</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Year</p> <p>Description: [330] should equal the equivalent financial year of the date in [30]</p> <p>Transactional error (en): Box 330 must equal the equivalent financial year of the return period From date in Box 30</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 330 fod yn hafal i'r flwyddyn ariannol gyfwerth o ddyddiad O cyfnod y ffurflen dreth ym Mluch 30</p>	62
<p>Error code: 9196</p> <p>Location: [CTG]/Trading/LossesBroughtForward/Total</p> <p>Description: If [G10C] is present then [G10A] or [G10B] should be present.</p> <p>Transactional error (en): Box G10C can only be completed if Box G10A or Box G10B are completed</p>	218
<p>Error code: 9197</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Year</p> <p>Description: Where [30] and [35] are in the same financial year, the sum of all iterations of [335] must equal [315].</p> <p>Transactional error (en): Where the return period From date in Box 30 and the return period To date in Box 35 are in the same financial year then the sum of Boxes 335, 350 and 365 must equal Box 315</p> <p>Transactional error (cy): Pan fo dyddiad O cyfnod y ffurflen dreth ym Mluch 30 a'r dyddiad I cyfnod y ffurflen dreth ym Mluch 35 yn yr unflwyddyn ariannol, mae'n rhaid i swm Blychau 335, 350 a 365 fod yn hafal i Flwch 315</p>	62
<p>Error code: 9198</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Year</p> <p>Description: Where [30] and [35] are in different financial years, the sum of all iterations of [335] must equal [315] divided by the number of days between [30] and [35] inclusive multiplied by the number of days between [30] and the end of financial year [330] 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 return period From date in Box 30 and the return period To date in Box 35 are in different financial years then the sum of Boxes 335, 350 and 365 must equal Box 315 apportioned to the first financial year</p> <p>Transactional error (cy): Pan fo dyddiad O cyfnod y ffurflen dreth ym Mluch 30 a'r dyddiad I cyfnod y ffurflen dreth ym Mluch 35 mewn blynnyddoedd ariannol gwahanol, mae'n rhaid i swm Blychau 335, 350 a 365 fod yn hafal i Flwch 315, wedi ei ddosrannu i'r flwyddyn ariannol gyntaf</p>	62

<p>Error code: 9199</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/TaxRate</p> <p>Description: If [4] equals '5' then [340] should equal an applicable value from [FULL RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT]</p> <p>Transactional error (en): If the type of company is 5 (Insurance) then an applicable tax rate from one of [FULL RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT] must be used</p> <p>Transactional error (cy): Os yw'r math o gwmni yn 5 (Yswiriant), yna mae'n rhaid defnyddio cyfradd treth cymwys o un o'r rhain: [CYFRADD LAWN O CT], [CYFRADD CYFWERTH ISEL O CT], [CYFRADD RF LLAWN O CT] neu [CYFRADD RF CWMNI BACH O CT]</p>	63
<p>Error code: 9200</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/TaxRate</p> <p>Description: If [4] equals '0' then [340] should equal an applicable value from [FULL RATE OF CT], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]</p> <p>Transactional error (en): If the type of company is 0 (UK trading or Professional Services or CASC) then an applicable tax rate from one of [FULL RATE OF CT], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] must be used</p>	63
<p>Error code: 9201</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/TaxRate</p> <p>Description: If [4] equals '4' then [340] should equal [FULL RATE OF CT]</p> <p>Transactional error (en): If the type of company is 4 then the [FULL RATE OF CT] of tax must be used</p>	63
<p>Error code: 9202</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/TaxRate</p> <p>Description: If [4] equals '1' then [340] should equal [EQUIV. LOW CT RATE]</p> <p>Transactional error (en): If the company type is 1 (Unit trust or open-ended investment company) then the [EQUIV. LOW CT RATE] of tax must be used</p> <p>Transactional error (cy): Os yw'r math o gwmni yn 1 (Ymddiriedolaeth unedol neu gwmnïau bpuddsoddi enagored), yna mae'n rhaid defnyddio [CYFRADD CYFWERTH ISEL O CT]</p>	63
<p>Error code: 9203</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/TaxRate</p> <p>Description: If [4] equals '2' then [340] should equal [FULL RATE OF CT]</p> <p>Transactional error (en): If the type of company is 2 (Close investment-holding company) then the [FULL RATE OF CT] of tax must be used</p>	63
<p>Error code: 9204</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/Tax</p> <p>Description: For each iteration of [N053], [345] should equal [335] multiplied by ([340] 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): The amount of Tax must equal the Amount of profit multiplied by the Rate of tax e.g. Box 345 must equal Box 335 multiplied by Box 340</p> <p>Transactional error (cy): Mae'n rhaid i swm y Dreth fod yn hafal i Swm yr elw wedi ei luosi â'r Gyfradd dreth h.y. mae'n rhaid i Flwch 345 fod yn hafal i Flwch 335 wedi ei luosi â Blwch 340</p>	63
<p>Error code: 9205</p> <p>Location: [CTG]/Trading/LossesBroughtForward/Total</p> <p>Description: [G10C] should equal [G10A] plus [G10B].</p> <p>Transactional error (en): Box G10C must equal the sum of Boxes G10A and G10B</p>	218
<p>Error code: 9206</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo</p> <p>Description: [N052b] should not be present if [30] and [35] 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 cyfrifo yn syrthio o fewn yr un flwyddyn ariannol.</p>	64
<p>Error code: 9207</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Year</p> <p>Description: [380] should equal [330] plus 1</p> <p>Transactional error (en): Box 380 must equal Box 330 plus one.</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 380 fod yn hafal i Blwch 330 plws un.</p>	64

<p>Error code: 9208</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/TaxRate</p> <p>Description: If [4] equals '5' then [390] should equal an applicable value from [FULL RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT]</p> <p>Transactional error (en): If the type of company is 5 (Insurance) then an applicable tax rate from one of [FULL RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT] must be used for the second financial year</p> <p>Transactional error (cy): Os yw'r math o gwmni yn 5 (Yswiriant) yna mae'n rhaid defnyddio cyfradd treth gymwys o un o'r rhain: [CYFRADD LAWN O CT], [CYFRADD CYFWERTH ISEL O CT], [CYFRADD RF LLAWN O CT] neu [CYFRADD RF CWMNI BACH O CT] ar gyfer yr ail flwyddyn ariannol</p>	65
<p>Error code: 9209</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/TaxRate</p> <p>Description: If [4] equals '0' then [390] must equal an applicable value from [FULL RATE OF CT], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]</p> <p>Transactional error (en): If the type of company is 0 (UK trading or Professional Services or CASC) then an applicable tax rate from one of [FULL RATE OF CT], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] must be used for the second financial year</p>	65
<p>Error code: 9210</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/TaxRate</p> <p>Description: If [4] equals '4' then [390] should equal [FULL RATE OF CT]</p> <p>Transactional error (en): If the type of company is 4 then the [FULL RATE OF CT] of tax must be used for the second financial year</p>	65
<p>Error code: 9211</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/TaxRate</p> <p>Description: If [4] equals '1' then [390] should equal [EQUIV. LOW CT RATE]</p> <p>Transactional error (en): If the company type is 1 (Unit trust or open-ended investment company) then the [EQUIV. LOW CT RATE] of tax must be used for the second financial year</p> <p>Transactional error (cy): Os yw'r math o gwmni yn 1 (Ymddiriedolaeth unedol neu gwmniau buddsoddi penagored) mae'n rhaid defnyddio'r [CYFRADD CYFWERTH ISEL O CT] o dreth am yr ail flwyddyn ariannol</p>	65
<p>Error code: 9212</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/TaxRate</p> <p>Description: If [4] equals '2' then [390] should equal [FULL RATE OF CT]</p> <p>Transactional error (en): If the type of company is 2 (Close investment-holding company) then the [FULL RATE OF CT] of tax must be used for the second financial year</p>	65
<p>Error code: 9213</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/Tax</p> <p>Description: For each iteration of [N053b] [395] should equal [385] multiplied by ([390] 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 the amount of Tax must equal the Amount of profit multiplied by the Rate of tax e.g. Box 395 must equal Box 385 multiplied by Box 390</p> <p>Transactional error (cy): Ar gyfer yr ail flwyddyn ariannol mae'n rhaid i swm y Dreth fod yn hafal i Swm yr elw wedi ei luosi a'r Gyfradd dreth h.y. mae'n rhaid i Flwch 395 fod yn hafal i Flwch 385 wedi ei luosi â Blwch 390</p>	66
<p>Error code: 9214</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTax</p> <p>Description: [430] should equal the sum all iterations of [345] plus all iterations of [395]</p> <p>Transactional error (en): Box 430 must equal the sum of Boxes 345, 360, 375, 395, 410 and 425</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 430 fod yn hafal i swm Blychau 345, 360, 375, 395, 410 a 425</p>	66
<p>Error code: 9215</p> <p>Location: [CTG]/Trading/LossesBroughtForward/Total</p> <p>Description: [G10C] should equal [160]</p> <p>Transactional error (en): Box G10C must equal Box 160</p>	218
<p>Error code: 9216</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/MarginalReliefForRingFenceTrades</p> <p>Description: [435] should be less than [430]</p> <p>Transactional error (en): Box 435 must be less than Box 430</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 435 fod yn llai na Blwch 430</p>	67

Error code: 9217 Location: [CTG]/Trading/LossesBroughtForward/Total Description: [G10C] should not exceed [G5C]. Transactional error (en): Box G10C must not exceed Box G5C	218
Error code: 9219 Location: [CTG]/Trading/LossesBroughtForwardUsed/Total Description: [G15C] is valid only if this equals [G15B] Transactional error (en): Box G15C must equal Box G15B	219
Error code: 9220 Location: [CTK]/TaxCalculation/TaxCalculation Description: [K15.2] should be submitted if [35] falls in the financial year following the financial year of [30]. Transactional error (en): Box K15.2 must be submitted if the return period to date in Box 35 falls in the financial year following the financial year of the return period from date in Box 30.	270
Error code: 9221 Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearOne/Year Description: [K15.1A] should equal the equivalent financial year of the date in [30]. Transactional error (en): Box K15.1A must equal the equivalent financial year of the return period From date in Box 30 Transactional error (cy): Mae'n rhaid i Flwch K15.1A fod yn hafal i'r flwyddyn ariannol gyfwerth o ddyddiad O cyfnod y ffurflen dreth ym Mlwrch 30	271
Error code: 9222 Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearOne/AmountOfInterest Description: If [K15.2] is absent, [K15.1B] should equal [K10]. Transactional error (en): If Box K15.2 is not completed then Box K15.1B must equal Box K10	271
Error code: 9223 Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearOne/AmountOfInterest Description: If [K15.2] is present, [K15.1B] should be less than or equal to [K10]. Transactional error (en): If Box K15.2 is completed then Box K15.1B must be less than or equal to Box K10.	271
Error code: 9224 Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearOne/TaxRate Description: [K15.1C] should equal [RESTITUTION INTEREST TAX RATE]. Transactional error (en): Box K15.1C must equal the Restitution interest tax rate	271
Error code: 9225 Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearOne/Tax Description: [K15.1D] should equal [K15.1B] multiplied by ([K15.1C] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down). Transactional error (en): Box K15.1D must equal Box K15.1B multiplied by (Box K15.1C divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down).	272
Error code: 9226 Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo Description: [K15.2] should not be submitted if [30] and [35] both fall within the same financial year. Transactional error (en): Box K15.2 must not be completed if the return period date 'From' and 'To' both fall within the same financial year.	272
Error code: 9227 Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo/Year Description: [K15.2A] should equal [K15.1A] plus 1. Transactional error (en): Box K15.2A must equal Box K15.1A plus one Transactional error (cy): Mae'n rhaid i Flwch K15.2A fod yn hafal i Blwch K15.1A plws un.	272
Error code: 9228 Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo/AmountOfInterest Description: [K15.2B] should equal [K10] minus [K15.1B]. Transactional error (en): Box K15.2B must equal Box K10 minus Box K15.1B. Transactional error (cy): Mae'n rhaid i Flwch K15.2B fod yn hafal i Flwch K10 llai Blwch K15.1B	273
Error code: 9229 Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo/TaxRate Description: [K15.2C] should equal [RESTITUTION INTEREST TAX RATE]. Transactional error (en): Box K15.2C must equal the Restitution interest tax rate	273
Error code: 9230 Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo/Tax Description: [K15.2D] should equal [K15.2B] multiplied by ([K15.2C] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down). Transactional error (en): Box K15.2D must equal Box K15.2B multiplied by Box K15.2C divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down).	273

<p>Error code: 9231  Location: [CTK]/TaxCalculation/TotalRestitutionTax  Description: [K20] should equal [K15.1D] plus [K15.2D].  Transactional error (en): Box K20 must equal Box K15.1D plus Box K15.2D  Transactional error (cy): Mae'n rhaid i Flwch K20 fod yn hafal i Blwch K15.1D plws K15.2D.</p>	273
<p>Error code: 9232  Location: [CTK]/TaxCalculation/TaxAlreadyWithheld  Description: [K25] should not exceed [K20].  Transactional error (en): Box K25 must not be greater than Box K20.  Transactional error (cy): Ni ddylai Blwch K25 fod yn fwy na Blwch K20</p>	274
<p>Error code: 9233  Location: [CTK]/TaxCalculation/SAafterRestitutionTax  Description: [K30] should equal [K5] plus [K20] minus [K25].  Transactional error (en): Box K30 must equal Box K5 plus Box K20 minus Box K25  Transactional error (cy): Mae'n rhaid i Flwch K30 fod yn hafal i Blwch K5 plws K20 llai Blwch K25</p>	274
<p>Error code: 9234  Location:  /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/NetCorporationTaxChargeable  Description: [440] should equal [430] minus [435]  Transactional error (en): Box 440 must equal Box 430 minus Box 435  Transactional error (cy): Mae'n rhaid i Flwch 440 fod yn hafal i Flwch 430 llai Blwch 435</p>	67
<p>Error code: 9235  Location: [CTK]/TaxCalculation/RestitutionTaxNowPayable  Description: [K35] should equal [K20] minus [K25].  Transactional error (en): Box K35 must equal Box K20 minus Box K25  Transactional error (cy): Mae'n rhaid i Flwch K35 fod yn hafal i Flwch K20 llai Blwch K25</p>	274
<p>Error code: 9236  Location:  /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions  Description: [470] should be present if [445] is present  Transactional error (en): Box 470 must be completed if Box 445 is completed.  Transactional error (cy): Mae'n rhaid cwblhau Blwch 470 os yw Blwch 445 wedi ei gwblhau.</p>	67
<p>Error code: 9237  Location:  /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions  Description: [470] should be present if [450] is present  Transactional error (en): Box 470 must be completed if Box 450 is completed.  Transactional error (cy): Mae'n rhaid cwblhau Blwch 470 os yw Blwch 450 wedi ei gwblhau.</p>	67
<p>Error code: 9238  Location:  /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions  Description: [470] should be present if [465] is present  Transactional error (en): Box 470 must be completed if Box 465 is completed.  Transactional error (cy): Mae'n rhaid cwblhau Blwch 470 os yw Blwch 465 wedi ei gwblhau.</p>	67
<p>Error code: 9239  Location: [CTK]/TaxCalculation/RestitutionTaxNowPayable  Description: If [K35] is submitted then [527] must be present and equal to [K35].  Transactional error (en): If Box K35 is completed then Box 527 must be completed and equal to Box K35  Transactional error (cy): Os yw Blwch K35 wedi ei gwblhau mae'n rhaid i Flwch 527 fod wedi ei gwblhau ac yn hafal i Flwch K35</p>	274
<p>Error code: 9241  Location:  /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/CommunityInvestmentRelief  Description: [445] should not exceed [440]  Transactional error (en): Box 445 must not be greater than Box 440  Transactional error (cy): Ni ddylai Blwch 445 fod yn fwy na Blwch 440</p>	68
<p>Error code: 9242  Location:  /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/DoubleTaxation/DoubleTaxationRelief  Description: [450] should not exceed [440] minus [445]  Transactional error (en): Box 450 must not be greater than Box 440 minus Box 445  Transactional error (cy): Ni ddylai Blwch 450 fod yn fwy na Blwch 440 llai Blwch 445</p>	68
<p>Error code: 9243  Location: [CTG]/Trading/NetProfits/Total  Description: If [G20C] is present, [165] should be present  Transactional error (en): Box G20C can only be completed if Box 165 is completed</p>	220

<p>Error code: 9244</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/DoubleTaxation/UnderlyingRate</p> <p>Description: [450] should exceed 0 if [455] is present</p> <p>Transactional error (en): If Box 455 is completed then Box 450 must be greater than 0 (zero)</p> <p>Transactional error (cy): Os yw Blwch 455 wedi ei gwblhau yna mae'n rhaid i Flwch 450 fod yn fwy na 0 (sero)</p>	69
<p>Error code: 9245</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/DoubleTaxation/AmountCarriedBack</p> <p>Description: [450] should exceed 0 if [460] is present</p> <p>Transactional error (en): If Box 460 is completed then Box 450 must be greater than 0 (zero)</p> <p>Transactional error (cy): Os yw Blwch 460 wedi ei gwblhau yna mae'n rhaid i Flwch 450 fod yn fwy na 0 (sero)</p>	69
<p>Error code: 9246</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/AdvancedCorporationTax</p> <p>Description: [465] should not exceed [440] minus ( [445] plus [450] )</p> <p>Transactional error (en): Box 465 must not be greater than Box 440 minus (the sum of Boxes 445 and 450)</p> <p>Transactional error (cy): Ni ddylai Blwch 465 fod yn fwy na Blwch 440 llai (swm Blychau 445 a 450)</p>	69
<p>Error code: 9247</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/TotalReliefsAndDeductions</p> <p>Description: [470] should equal the sum of [445], [450] and [465]</p> <p>Transactional error (en): Box 470 must equal the sum of Boxes 445, 450 and 465</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 470 fod yn hafal i swm Blychau 445, 450 ac 465</p>	69
<p>Error code: 9248</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/NetCorporationTaxLiability</p> <p>Description: [475] should equal [440] minus [470]</p> <p>Transactional error (en): Box 475 must equal Box 440 minus Box 470</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 475 fod yn hafal i Flwch 440 llai Blwch 470</p>	71
<p>Error code: 9249</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/CT600AreliefDue</p> <p>Description: [480] should be present if [485] is present</p> <p>Transactional error (en): Box 480 must be completed if Box 485 is completed</p> <p>Transactional error (cy): Mae'n rhaid cwblhau Blwch 480 os yw Blwch 485 wedi ei gwblhau</p>	72
<p>Error code: 9250</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/CT600AreliefDue</p> <p>Description: If [95] equals 'yes' and [A70] is absent then [485] should not equal 'yes'</p> <p>Transactional error (en): Box 485 can only be completed if Box A70 is completed</p> <p>Transactional error (cy): Gellir ond cwblhau Blwch 485 os yw Blwch A70 wedi ei gwblhau</p>	72
<p>Error code: 9251</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/CT600AreliefDue</p> <p>Description: If [N003] equals 'new' and [95] does not equal 'yes' then [485] must not equal 'yes'</p> <p>Transactional error (en): If return type is New then Box 485 can only be completed if Box 95 is completed</p> <p>Transactional error (cy): Os ydy math y ffurflen dreth yn Newydd yna gall Blwch 485 ond cael ei gwblhau os yw Blwch 95 wedi ei gwblhau</p>	72
<p>Error code: 9252</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/LoansToParticipants</p> <p>Description: [480] should not be present if [N003] equals 'new' and [95] does not equal 'yes'</p> <p>Transactional error (en): If return type is New then Box 480 can only be completed if Box 95 is completed</p> <p>Transactional error (cy): Os ydy math y ffurflen dreth yn Newydd yna gall Blwch 480 ond cael ei gwblhau os yw Blwch 95 wedi ei gwblhau</p>	71
<p>Error code: 9253</p> <p>Location: [CTG]/Trading/NetProfits/Total</p> <p>Description: If [G20C] is present then [G20A] or [G20B] should be present</p> <p>Transactional error (en): Box G20C can only be completed if Box G20A or Box G20B are completed</p>	220

<p>Error code: 9254</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/SupplementaryCharge</p> <p>Description: [505] should not be present if [N003] equals 'new' and [135] does not equal 'yes'</p> <p>Transactional error (en): If return type is New then Box 505 can only be completed if Box 135 is completed</p> <p>Transactional error (cy): Os ydy math y ffurflen dreth yn Newydd yna gall Blwch 505 ond cael ei gwblhau os yw Blwch 135 wedi ei gwblhau</p>	73
<p>Error code: 9255</p> <p>Location: [CTG]/Trading/NetProfits/Total</p> <p>Description: [G20C] should equal [G5C] minus [G10C]</p> <p>Transactional error (en): Box G20C must equal Box G5C minus Box G10C</p>	220
<p>Error code: 9256</p> <p>Location: [CTG]/Trading/NetProfits/Total</p> <p>Description: [G20C] should equal [165]</p> <p>Transactional error (en): Box G20C must equal Box 165</p>	220
<p>Error code: 9259</p> <p>Location: [CTG]/TotalProfits/NonTradeProfitsAndGains/Total</p> <p>Description: [G25C] should equal [G25B]</p> <p>Transactional error (en): Box G25C must equal Box G25B</p>	221
<p>Error code: 9261</p> <p>Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/SurplusResearchAndDevelopmentCreditsOrCreativeCreditPayable</p> <p>Description: [570] must equal [545] minus [525], where the result is equal to or greater than zero. Enter 0.00 if [545] minus [525] is negative</p> <p>Transactional error (en): Box 570 must equal Box 545 minus Box 525. If the result is negative please enter 0 (zero).</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 570 fod yn hafal i Flwch 545 llai Blwch 525 Os yw'r canlyniad yn negatif cofnodwch 0 (sero).</p>	79
<p>Error code: 9262</p> <p>Location: [CTG]/TotalProfits/TotalProfitsAndGains/Total</p> <p>Description: If [G30C] is present, [G30A] or [G30B] should be present</p> <p>Transactional error (en): Box G30C can only be completed if Box G30A or Box G30B are completed</p>	222
<p>Error code: 9263</p> <p>Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/LandOrLifeCreditPayable</p> <p>Description: [575] must equal ( [545] plus [560] ) minus ( [525] plus [570] ), where the result is equal to or greater than zero. Enter 0.00 if ( [545] plus [560] ) minus ( [525] plus [570] ) is negative</p> <p>Transactional error (en): Box 575 must equal (the sum of Boxes 545 and 560) minus (the sum of Boxes 525 and 570). If the result is negative please enter 0 (zero).</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 575 fod yn hafal i (swm Blychau 545 a 560) llai (swm Blychau 525 a 570). Os yw'r canlyniad yn negatif cofnodwch 0 (sero).</p>	79
<p>Error code: 9264</p> <p>Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/LandOrLifeCreditPayable</p> <p>Description: [575] should not exceed [560]</p> <p>Transactional error (en): Box 575 must not be greater than Box 560</p> <p>Transactional error (cy): Ni ddylai Blwch 575 fod yn fwy na Blwch 560</p>	79
<p>Error code: 9265</p> <p>Location: [CTG]/TotalProfits/TotalProfitsAndGains/Total</p> <p>Description: [G30C] should equal [G30A] plus [G30B].</p> <p>Transactional error (en): Box G30C must equal the sum of Boxes G30A and G30B</p>	222
<p>Error code: 9266</p> <p>Location: [CTG]/TotalProfits/TotalProfitsAndGains/Total</p> <p>Description: [G45C] should be present if [G30C] exceeds 0</p> <p>Transactional error (en): Box G45C must be completed if Box G30C is greater than zero</p>	222
<p>Error code: 9267</p> <p>Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/CapitalAllowancesFirstYearCreditPayable</p> <p>Description: [580] should not exceed [565]</p> <p>Transactional error (en): Box 580 must not be greater than Box 565</p> <p>Transactional error (cy): Ni ddylai Blwch 580 fod yn fwy na Blwch 565</p>	79
<p>Error code: 9268</p> <p>Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/CapitalAllowancesFirstYearCreditPayable</p> <p>Description: [580] should equal the sum of [545], [560] and [565] minus the sum of [525], [570] and [575], where the result is equal to or greater than zero. Enter 0.00 if the sum of [545], [560] and [565] minus the sum of [525], [570] and [575] is negative.</p> <p>Transactional error (en): Box 580 must equal (the sum of Boxes 545, 560 and 565) minus (the sum of Boxes 525, 570 and 575). If the result is negative please enter 0 (zero).</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 580 fod yn hafal i (swm Blychau 545, 560 a 565) llai (swm Blychau 525, 570 a 575). Os yw'r canlyniad yn negatif cofnodwch 0 (sero).</p>	79



<p>Error code: 9269</p> <p>Location: /IREnvelope/CompanyTaxReturn/TaxReconciliation/RingFenceCorpTaxIncluded</p> <p>Description: [585] should not be present if [N003] equals 'new' and [135] does not equal 'yes'</p> <p>Transactional error (en): If return type is New then Box 585 can only be completed if Box 135 is completed</p> <p>Transactional error (cy): Os ydy math y ffurflen dreth yn Newydd yna gall Blwch 585 ond cael ei gwblhau os yw Blwch 135 wedi ei gwblhau</p>	80
<p>Error code: 9270</p> <p>Location: /IREnvelope/CompanyTaxReturn/TaxReconciliation/RingFenceCorpTaxIncluded</p> <p>Description: [585] should not exceed [525]</p> <p>Transactional error (en): Box 585 must not be greater than Box 525</p> <p>Transactional error (cy): Ni ddylai Blwch 585 fod yn fwy na Blwch 525</p>	80
<p>Error code: 9271</p> <p>Location: /IREnvelope/CompanyTaxReturn/TaxReconciliation/RingFenceCorpTaxIncluded</p> <p>Description: If [585] is present and [N003] is 'new' then [I80] must be present and equal to [585].</p> <p>Transactional error (en): If Box 585 is completed and the return type is New then Box I80 must be completed and equal to Box 585.</p> <p>Transactional error (cy): Os yw Blwch 585 wedi ei gwblhau ac mae math y ffurflen dreth yn Newydd yna mae'n rhaid i Flwch I80 fod wedi ei gwblhau ac yn hafal i Flwch 585</p>	80
<p>Error code: 9272</p> <p>Location: /IREnvelope/CompanyTaxReturn/TaxReconciliation/RingFenceSupplementaryChargeIncluded</p> <p>Description: [590] should not exceed [505]</p> <p>Transactional error (en): Box 590 must not be greater than Box 505</p> <p>Transactional error (cy): Ni ddylai Blwch 590 fod yn fwy na Blwch 505</p>	80
<p>Error code: 9273</p> <p>Location: /IREnvelope/CompanyTaxReturn/TaxReconciliation/RingFenceSupplementaryChargeIncluded</p> <p>Description: [590] should not be present if [N003] equals 'new' and [135] does not equal 'yes'</p> <p>Transactional error (en): If return type is New then Box 590 can only be completed if Box 135 is completed</p> <p>Transactional error (cy): Os ydy math y ffurflen dreth yn Newydd yna gall Blwch 590 ond cael ei gwblhau os yw Blwch 135 wedi ei gwblhau</p>	80
<p>Error code: 9274</p> <p>Location: /IREnvelope/CompanyTaxReturn/TaxReconciliation/RingFenceSupplementaryChargeIncluded</p> <p>Description: If [590] is present and [N003] equals 'new' then [I85] should be present and equal to [590]</p> <p>Transactional error (en): If the return type is New and Box 590 is completed then Box I85 must be completed and equal to Box 590.</p> <p>Transactional error (cy): Os yw math y ffurflen dreth yn Newydd ac mae Blwch 590 wedi ei gwblhau yna mae'n rhaid i Flwch I85 fod wedi ei gwblhau ac yn hafal i Flwch 590</p>	80
<p>Error code: 9275</p> <p>Location: /IREnvelope/CompanyTaxReturn/TaxReconciliation/TaxOutstandingOrOverpaid</p> <p>Description: [600] and [605] should not both be present unless both are zero</p> <p>Transactional error (en): Only one of Boxes 600 and 605 can be completed unless both are zero (0).</p> <p>Transactional error (cy): Dim ond un o Flychau 600 a 605 y gellir eu cwblhau heblaw bod y ddau yn sero (0).</p>	81
<p>Error code: 9276</p> <p>Location: /IREnvelope/CompanyTaxReturn/TaxReconciliation/TaxOutstandingOrOverpaid/TaxOutstanding</p> <p>Description: [600] must equal [525] minus the sum of [545], [560], [565] and [595], where the result is equal to or greater than zero. Must not be present if [525] minus the sum of [545], [560], [565] and [595] is negative</p> <p>Transactional error (en): Box 600 must equal Box 525 minus (the sum of Boxes 545, 560, 565 and 595). If the result is negative then Box 600 must not be completed.</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 600 fod yn hafal i Flwch 525 llai (swm Blychau 545, 560, 565 a 595). Os yw'r canlyniad yn negatif ni ddylid cwblhau Blwch 600.</p>	81
<p>Error code: 9277</p> <p>Location: /IREnvelope/CompanyTaxReturn/TaxReconciliation/TaxOutstandingOrOverpaid/TaxOverpaid</p> <p>Description: [605] must equal the sum of [545], [560], [565] and [595] minus [525], where the result is equal to or greater than zero. Must not be present if the sum of [545], [560], [565] and [595] minus [525] is negative</p> <p>Transactional error (en): Box 605 must equal (the sum of Boxes 545, 560, 565 and 595) minus Box 525. If the result is negative Box 605 must not be completed.</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 605 fod yn hafal i (swm Blychau 545, 560, 565 a 595) llai Blwch 525. Os yw'r canlyniad yn negatif ni ddylid cwblhau Blwch 605.</p>	82

<p>Error code: 9280  Location: [CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs/Total  Description: [G45C] must equal [G30C] minus ([G35C] plus [G40C])  Transactional error (en): Box G45C must equal Box G30C minus the sum of Boxes G35C and G40C</p>	225
<p>Error code: 9281  Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/SMEclaim  Description: If [650] equals 'yes' then at least one of [670], [675] and [680] must be greater than 0  Transactional error (en): Box 650 can only be completed if at least one of the boxes 670, 675 or 680 is greater than 0 (zero).  Transactional error (cy): Gellir ond cwblhau Blwch 650 os yw o leiaf un o'r blychau 670, 675, 680 yn fwy na 0 (sero).</p>	85
<p>Error code: 9282  Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/SMEclaim  Description: [650] should not be present if [655] equals 'yes'  Transactional error (en): Box 650 must not be completed if Box 655 is completed  Transactional error (cy): Ni ddylid cwblhau Blwch 650 os yw Blwch 655 wedi ei gwblhau</p>	85
<p>Error code: 9283  Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/LargeCompanyClaim  Description: If [655] equals 'yes' then at least one of [670] and [680] should be greater than 0  Transactional error (en): Box 655 can only be completed if at least one of the boxes 670 or 680 is greater than 0 (zero)  Transactional error (cy): Gellir ond cwblhau Blwch 655 os yw o leiaf un o'r blychau 670 neu 680 yn fwy na 0 (sero)</p>	85
<p>Error code: 9284  Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/LargeCompanyClaim  Description: [655] should not be present if [650] equals 'yes'  Transactional error (en): Box 655 must not be completed if Box 650 is completed  Transactional error (cy): Ni ddylid cwblhau Blwch 655 os yw Blwch 650 wedi ei gwblhau</p>	85
<p>Error code: 9285  Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/VaccineResearch  Description: [680] should not be present if [30] is on or after '2017-04-01'.  Transactional error (en): Box 680 must not be completed if the return period from date is on or after 1 April 2017</p>	86
<p>Error code: 9286  Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/VaccineResearch  Description: If [680] is present then [650] should equal 'yes' or [655] should equal 'yes'  Transactional error (en): Box 680 must only be completed if either Box 650 or Box 655 are completed  Transactional error (cy): Ni ddylid cwblhau Blwch 680 os yw naill ai Blwch 650 neu Flwch 655 wedi eu cwblhau</p>	86
<p>Error code: 9287  Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/SMEclaimAsLargeCompany  Description: [650] should equal 'yes' if [675] is present  Transactional error (en): Box 675 can only be completed if Box 650 is completed  Transactional error (cy): Gellir ond cwblhau Blwch 675 os yw Blwch 650 wedi ei gwblhau</p>	86
<p>Error code: 9288  Location: /IRenvelope/CompanyTaxReturn/AllowancesAndCharges  Description: The sum of [690] and [735] must not exceed the apportioned AIA limit (see Appendix C)  Transactional error (en): The sum of Boxes 690 and 735 must not exceed the apportioned AIA limit  Transactional error (cy): Ni ddylai swm Blychau 690 a 735 fod yn uwch na'r terfyn AIA a ddosrannwyd</p>	87
<p>Error code: 9289  Location: /IRenvelope/CompanyTaxReturn/AllowancesAndCharges/BusinessPremisesRenovationIncluded  Description: [715/720] should not be present if [30] is on or after '2017-04-01'.  Transactional error (en): Boxes 715 and 720 must not be completed if the return period from date is on or after 1 April 2017</p>	88
<p>Error code: 9290  Location: /IRenvelope/CompanyTaxReturn/NotIncluded/BusinessPremisesRenovationNotIncluded  Description: [740/745] should not be present if [30] is on or after '2017-04-01'.  Transactional error (en): Boxes 740 and 745 must not be completed if the return period from date is on or after 1 April 2017</p>	90
<p>Error code: 9292  Location: [CTG]/ProfitsBeforeDeductions/LossesBroughtForward/Total  Description: If [G35C] is present, [225] should be present  Transactional error (en): Box G35C can only be completed if Box 225 is completed</p>	223

Error code: 9293 Location: [CTG]/ProfitsBeforeDeductions/LossesBroughtForward/Total Description: [G35C] should equal [G35B] Transactional error (en): Box G35C must equal Box G35B	223
Error code: 9294 Location: [CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs/Total Description: [G45C] should equal [235] Transactional error (en): Box G50C must equal Box 235	225
Error code: 9295 Location: [CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs/Total Description: [G105C] should be present if [G45C] exceeds 0 Transactional error (en): Box G105C must be completed if Box G45C is greater than zero	225
Error code: 9296 Location: /IREnvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/IncomeTax Description: [870] should equal [520] Transactional error (en): Box 870 must equal Box 520 Transactional error (cy): Mae'n rhaid i Flwch 870 fod yn hafal i Flwch 520	97
Error code: 9297 Location: [CTG]/DeductionsAndReliefs Description: [G100C] should be present if ( the sum of [G50C], [G55C], [G60C], [G65C], [G70C], [G73C], [G75C], [G80C], [G92C], and [G95C] ) exceeds 0 Transactional error (en): Box G100C must be completed if the sum of Boxes G50C, G55C, G60C, G65C, G70C, G73C, G75C, G80C, G92C, and G95C is greater than zero	226
Error code: 9298 Location: [CTG]/DeductionsAndReliefs Description: [G120C] should be present if [G105C] exceeds 0 Transactional error (en): Box G120C must be completed if Box G105C is greater than zero	226
Error code: 9299 Location: [CTG]/DeductionsAndReliefs/LossesUnquotedShares/Total Description: If [G50C] is present, [240] should be present Transactional error (en): Box G50C can only be completed if Box 240 is completed	227
Error code: 9300 Location: /IREnvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/CreativeCredit Description: [885] should not exceed [570] Transactional error (en): Box 885 must not be greater than Box 570 Transactional error (cy): Ni ddylai Blwch 885 fod yn fwy na Blwch 570	98
Error code: 9301 Location: /IREnvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/LandRemediationCredit Description: [890] should equal [575] Transactional error (en): Box 890 must equal Box 575 Transactional error (cy): Mae'n rhaid i Flwch 890 fod yn hafal i Flwch 575	98
Error code: 9302 Location: /IREnvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/PayableCapitalAllowancesFirstYearCredit Description: [895] should equal [580] Transactional error (en): Box 895 must equal Box 580 Transactional error (cy): Mae'n rhaid i Flwch 895 fod yn hafal i Flwch 580	99
Error code: 9303 Location: /IREnvelope/CompanyTaxReturn/OverpaymentsAndRepayments/Surrender/JointNotice/Attached Description: [N106] should be present if [905] is present Transactional error (en): You must attach the Joint Notice if Box 905 is completed Transactional error (cy): Mae'n rhaid i chi atodi'r Hysbysiad ar y Cyd os yw Blwch 905 wedi ei gwblhau	100
Error code: 9304 Location: /IREnvelope/CompanyTaxReturn/OverpaymentsAndRepayments/Surrender/StopUntilNotice Description: [915] should not exceed [900] Transactional error (en): Box 915 must not be greater than Box 900 Transactional error (cy): Ni ddylai Blwch 915 fod yn fwy na Blwch 900	100

<p>Error code: 9305  Location: /IRenvelope/CompanyTaxReturn/LoansByCloseCompanies  Description: [95] should equal 'yes' if [N095] is present  Transactional error (en): Supplementary form CT600A is present so Box 95 must be completed  Transactional error (cy): Mae ffurflen atodol CT600A yn bresennol felly mae'n rhaid i Flwch 95 gael ei gwblhau</p>	104
<p>Error code: 9306  Location: /IRenvelope/CompanyTaxReturn/ControlledForeignCompanies  Description: [100] should equal 'yes' if [N096] is present  Transactional error (en): Supplementary form CT600B is present so Box 100 must be completed  Transactional error (cy): Mae ffurflen atodol CT600B yn bresennol felly mae'n rhaid i Flwch 100 gael ei gwblhau</p>	105
<p>Error code: 9307  Location: /IRenvelope/CompanyTaxReturn/GroupAndConsortium  Description: [105] should equal 'yes' if [N097] is present  Transactional error (en): Supplementary form CT600C is present so Box 105 must be completed  Transactional error (cy): Mae ffurflen atodol CT600C yn bresennol felly mae'n rhaid i Flwch 105 gael ei gwblhau</p>	105
<p>Error code: 9308  Location: /IRenvelope/CompanyTaxReturn/Insurance  Description: [110] should equal 'yes' if [N098] is present  Transactional error (en): Supplementary form CT600D is present so Box 110 must be completed  Transactional error (cy): Mae ffurflen atodol CT600D yn bresennol felly mae'n rhaid i Flwch 110 gael ei gwblhau</p>	106
<p>Error code: 9309  Location: /IRenvelope/CompanyTaxReturn/Charity  Description: [115] should equal 'yes' if [N099] is present  Transactional error (en): Supplementary form CT600E is present so Box 115 must be completed  Transactional error (cy): Mae ffurflen atodol CT600E yn bresennol felly mae'n rhaid i Flwch 115 gael ei gwblhau</p>	106
<p>Error code: 9310  Location: /IRenvelope/CompanyTaxReturn/TonnageTax  Description: [120] should equal 'yes' if [N100] is present  Transactional error (en): Supplementary form CT600F is present so Box 120 must be completed  Transactional error (cy): Mae ffurflen atodol CT600F yn bresennol felly mae'n rhaid i Flwch 120 gael ei gwblhau</p>	106
<p>Error code: 9311  Location: [CTG]/DeductionsAndReliefs/LossesUnquotedShares/Total  Description: If [G50C] is present, [G50A] or [G50B] should be present  Transactional error (en): Box G50C can only be completed if Box G50A or Box G50B are completed</p>	227
<p>Error code: 9312  Location: /IRenvelope/CompanyTaxReturn/CrossBorderRoyalties  Description: [130] should equal 'yes' if [N102] is present  Transactional error (en): Supplementary form CT600H is present so Box 130 must be completed  Transactional error (cy): Mae ffurflen atodol CT600H yn bresennol felly mae'n rhaid i Flwch 130 gael ei gwblhau</p>	107
<p>Error code: 9313  Location: /IRenvelope/CompanyTaxReturn/RingFenceTrade  Description: [135] should equal 'yes' if [N103] is present  Transactional error (en): Supplementary form CT600I is present so Box 135 must be completed  Transactional error (cy): Mae ffurflen atodol CT600I yn bresennol felly mae'n rhaid i Flwch 135 gael ei gwblhau</p>	107
<p>Error code: 9314  Location: /IRenvelope/CompanyTaxReturn/TaxAvoidanceSchemes  Description: [140] should equal 'yes' if [N104] is present  Transactional error (en): Supplementary form CT600J is present so Box 140 must be completed  Transactional error (cy): Mae ffurflen atodol CT600J yn bresennol felly mae'n rhaid i Flwch 140 gael ei gwblhau</p>	108
<p>Error code: 9315  Location: /IRenvelope/CompanyTaxReturn/AttachedFiles/XBRLsubmission  Description: If [90A] is absent then the 'Accounts' child element must be present  Transactional error (en): If Box 90 'No accounts reason' is absent then accounts must be attached  Transactional error (cy): Os yw Blwch 90 'Rheswm dim cyfrifon' yn absennol yna mae'n rhaid atodi cyfrifon</p>	110

<p>Error code: 9316  Location: /IRenvelope/CompanyTaxReturn/AttachedFiles/XBRLsubmission  Description: If [90B] is absent then the 'Computation' child element must be present  Transactional error (en): If Box 90 'No computations reason' is absent then computations must be attached  Transactional error (cy): Os yw Blwch 90 'Rheswm dim cyfrifiannau' yn absennol yna mae'n rhaid atodi cyfrifiannau</p>	110
<p>Error code: 9317  Location: [CTG]/DeductionsAndReliefs/LossesUnquotedShares/Total  Description: [G50C] should equal [G50A] plus [G50B]  Transactional error (en): Box G50C must equal the sum of Boxes G50A and G50B</p>	227
<p>Error code: 9318  Location:  /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs  Description: [295] should be present if the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290] exceeds 0  Transactional error (en): Box 295 must be completed if the sum of Boxes 240, 245, 250, 255, 260, 263, 265, 275, 285 and 290 is greater than 0 (zero)  Transactional error (cy): Mae'n rhaid cwblhau Blwch 295 os yw swm Blychau 240, 245, 250, 255, 260, 263, 265, 275, 285 a 290 yn fwy na 0 (sero)</p>	53
<p>Error code: 9319  Location: /IRenvelope/CompanyTaxReturn  Description: [475] should be present if [440] exceeds 0  Transactional error (en): Box 475 must be completed if Box 440 is greater than 0 (zero)  Transactional error (cy): Mae'n rhaid cwblhau Blwch 475 os yw Blwch 440 yn fwy na 0 (sero)</p>	30
<p>Error code: 9320  Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation  Description: [300] should be present if [235] exceeds 0  Transactional error (en): Box 300 must be completed if Box 235 is greater than 0 (zero)  Transactional error (cy): Mae'n rhaid cwblhau Blwch 300 os yw Blwch 235 yn fwy na 0 (sero)</p>	46
<p>Error code: 9321  Location:  /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/Trading/NetProfits  Description: [235] should be present if [165] exceeds 0  Transactional error (en): Box 235 must be completed if Box 165 is greater than 0 (zero)  Transactional error (cy): Mae'n rhaid cwblhau Blwch 235 os yw Blwch 165 yn fwy na 0 (sero)</p>	48
<p>Error code: 9322  Location:  /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/NonTradingLoanProfitsAndGains  Description: [235] should be present if [170] exceeds 0  Transactional error (en): Box 235 must be completed if Box 170 is greater than 0 (zero)  Transactional error (cy): Mae'n rhaid cwblhau Blwch 235 os yw Blwch 170 yn fwy na 0 (sero)</p>	48
<p>Error code: 9323  Location:  /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/NonLoanAnnuitiesAnnualPaymentsDiscounts  Description: [235] should be present if [175] exceeds 0  Transactional error (en): Box 235 must be completed if Box 175 is greater than 0 (zero)  Transactional error (cy): Mae'n rhaid cwblhau Blwch 235 os yw Blwch 175 yn fwy na 0 (sero)</p>	49
<p>Error code: 9324  Location:  /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/NonUKdividends  Description: [235] should be present if [180] exceeds 0  Transactional error (en): Box 235 must be completed if Box 180 is greater than 0 (zero)  Transactional error (cy): Mae'n rhaid cwblhau Blwch 235 os yw Blwch 180 yn fwy na 0 (sero)</p>	49
<p>Error code: 9325  Location:  /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/DeductedIncome  Description: [235] should be present if [185] exceeds 0  Transactional error (en): Box 235 must be completed if Box 185 is greater than 0 (zero)  Transactional error (cy): Mae'n rhaid cwblhau Blwch 235 os yw Blwch 185 yn fwy na 0 (sero)</p>	49
<p>Error code: 9326  Location:  /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/PropertyBusinessIncome  Description: [235] should be present if [190] exceeds 0  Transactional error (en): Box 235 must be completed if Box 190 is greater than 0 (zero)  Transactional error (cy): Mae'n rhaid cwblhau Blwch 235 os yw Blwch 190 yn fwy na 0 (sero)</p>	50

<p>Error code: 9327  Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income  Description: [235] should be present if the sum of [195], [200] and [205] exceeds 0  Transactional error (en): Box 235 must be completed if (the sum of Boxes 195, 200 and 205) is greater than 0 (zero)  Transactional error (cy): Mae'n rhaid cwblhau Blwch 235 os yw (swm Blychau 195, 200 a 205) yn fwy na 0 (sero)</p>	47
<p>Error code: 9331  Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableGains/NetChargeableGains  Description: [235] should be present if [220] exceeds 0  Transactional error (en): Box 235 must be completed if Box 220 is greater than 0 (zero)  Transactional error (cy): Mae'n rhaid cwblhau Blwch 235 os yw Blwch 220 yn fwy na 0 (sero)</p>	52
<p>Error code: 9332  Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ProfitsBeforeOtherDeductions  Description: [235] should equal the sum of [165], [170], [175], [180], [185], [190], [195], [200], [205] and [220] minus ( [225] plus [230] )  Transactional error (en): Box 235 must equal (the sum of Boxes 165, 170, 175, 180, 185, 190, 195, 200, 205 and 220 ) minus (the sum of Boxes 225 and 230 ) )  Transactional error (cy): Mae'n rhaid i Flwch 235 fod yn hafal i (swm Blychau 165, 170, 175, 180, 185, 190, 195, 200 a 220) llai (swm Blychau 225 a 230) )</p>	53
<p>Error code: 9333  Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/ProfitsBeforeDonationsAndGroupRelief  Description: [300] should equal [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290]  Transactional error (en): Box 300 must equal Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 263, 265, 275, 285 and 290)  Transactional error (cy): Mae'n rhaid i Flwch 300 fod yn hafal i Flwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 263, 275, 285 a 290)</p>	58
<p>Error code: 9334  Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/ProfitsBeforeDonationsAndGroupRelief  Description: If [300] present then [305] must not exceed [300]  Transactional error (en): If Box 300 is completed then Box 305 must not be greater than Box 300  Transactional error (cy): Os yw Blwch 300 wedi ei gwblhau yna ni ddylai Blwch 305 fod yn fwy na Blwch 300</p>	58
<p>Error code: 9335  Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/ProfitsBeforeDonationsAndGroupRelief  Description: If [300] is present then [315] must equal [300] minus ( [305] + [310] + [312] ).  Transactional error (en): If Box 300 is completed then Box 315 must equal Box 300 minus (the sum of Boxes 305, 310 and 312)  Transactional error (cy): Os yw Blwch 300 wedi ei gwblhau yna mae'n rhaid i Flwch 315 fod yn hafal i Flwch 300 llai (swm Blychau 305, 310 a 312)</p>	58
<p>Error code: 9336  Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/QualifyingDonations  Description: If [300] is absent then [305] should not exceed [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290]  Transactional error (en): If Box 300 is absent then Box 305 must not be greater than Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 263, 265, 275, 285 and 290)  Transactional error (cy): Os yw Blwch 300 yn absennol ni ddylai Blwch 305 fod yn fwy na Blwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 263, 265, 275, 285 a 290)</p>	58
<p>Error code: 9337  Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupRelief  Description: [310] should not exceed ( [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290] ) minus [305]  Transactional error (en): Box 310 must not be greater than (Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 263, 265, 275, 285 and 290)) minus Box 305  Transactional error (cy): Ni ddylai Blwch 310 fod yn fwy na (Blwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 263, 265, 275, 285 a 290)) llai Blwch 305</p>	59

<p>Error code: 9338</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableProfits</p> <p>Description: If [300] is absent then [315] should equal [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285], [290], [305], [310] and [312]</p> <p>Transactional error (en): If Box 300 is absent then Box 315 must equal Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 263, 265, 275, 285, 290, 305, 310 and 312)</p> <p>Transactional error (cy): Os yw Blwch 300 yn absennol ni ddylai Blwch 315 fod yn hafal i Flwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 263, 265, 275, 285, 290, 305, 310 a 312)</p>	60
<p>Error code: 9339</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/NetCorporationTaxLiability</p> <p>Description: If [475] is present then [510] should equal the sum of [475], [480], [500] and [505]</p> <p>Transactional error (en): If Box 475 is completed then Box 510 must equal (the sum of Boxes 475, 480, 500 and 505)</p> <p>Transactional error (cy): Os yw Blwch 475 wedi ei gwblhau yna mae'n rhaid i Flwch 510 fod yn hafal i (swm Blychau 475, 480, 500 a 505)</p>	71
<p>Error code: 9340</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid</p> <p>Description: [510] should be present if [475] is present</p> <p>Transactional error (en): If Box 475 is completed then Box 510 must be completed</p> <p>Transactional error (cy): Os yw Blwch 475 wedi ei gwblhau yna mae'n rhaid i Flwch 510 gael ei gwblhau</p>	70
<p>Error code: 9341</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid</p> <p>Description: [510] should be present if [480] is present</p> <p>Transactional error (en): If Box 480 is completed then Box 510 must be completed</p> <p>Transactional error (cy): Os yw Blwch 480 wedi ei gwblhau yna mae'n rhaid i Flwch 510 gael ei gwblhau</p>	70
<p>Error code: 9342</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid</p> <p>Description: [510] should be present if [500] is present</p> <p>Transactional error (en): If Box 500 is completed then Box 510 must be completed</p> <p>Transactional error (cy): Os yw Blwch 500 wedi ei gwblhau yna mae'n rhaid i Flwch 510 gael ei gwblhau</p>	70
<p>Error code: 9343</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid</p> <p>Description: [510] should be present if [505] is present</p> <p>Transactional error (en): If Box 505 is completed then Box 510 must be completed</p> <p>Transactional error (cy): Os yw Blwch 505 wedi ei gwblhau yna mae'n rhaid i Flwch 510 gael ei gwblhau</p>	70
<p>Error code: 9344</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/TaxChargeable</p> <p>Description: If [475] is absent then [510] should equal the sum of [440], [480], [500] and [505] minus [470]</p> <p>Transactional error (en): If Box 475 is not completed then Box 510 must equal (the sum of Boxes 440, 480, 500 and 505) minus Box 470</p> <p>Transactional error (cy): Os nad yw Blwch 475 wedi ei gwblhau yna mae'n rhaid i Flwch 510 fod yn hafal i (swm Blychau 440, 480, 500 a 505) llai Blwch 470</p>	73
<p>Error code: 9345</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/TaxChargeable</p> <p>Description: If [510] is present then [520] should equal [515] minus [510]</p> <p>Transactional error (en): If Box 510 is completed then Box 520 must equal Box 515 minus Box 510</p> <p>Transactional error (cy): Os yw Blwch 510 wedi ei gwblhau yna mae'n rhaid i Flwch 520 fod yn hafal i Flwch 515 llai Blwch 510</p>	73
<p>Error code: 9346</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/IncomeTax/TaxRepayable</p> <p>Description: If [510] is absent then [520] should equal [515] plus [470] minus the sum of [440], [480], [500] and [505]</p> <p>Transactional error (en): If Box 510 is not completed then Box 520 must equal Box 515 plus Box 470 minus (the sum of Boxes 440, 480, 500 and 505)</p> <p>Transactional error (cy): Os nad yw Blwch 510 wedi ei gwblhau yna mae'n rhaid i Flwch 520 fod yn hafal i Flwch 515 plws Blwch 470 llai (swm Blychau 440, 480, 500 a 505)</p>	74
<p>Error code: 9347</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/TaxPayable</p> <p>Description: If [510] is present then [525] should equal [510] minus [515], where the result is equal to or greater than zero. Enter 0.00 if [510] minus [515] is negative</p> <p>Transactional error (en): If Box 510 is completed then Box 525 must equal Box 510 minus Box 515. If the result is negative please enter 0 (zero).</p> <p>Transactional error (cy): Os yw Blwch 510 wedi ei gwblhau yna mae'n rhaid i Flwch 525 fod yn hafal i Flwch 510 llai Blwch 515 Os yw'r canlyniad yn negatif cofnodwch 0 (sero).</p>	74

<p>Error code: 9348</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/TaxPayable</p> <p>Description: If [510] is absent then [525] should equal the sum of [440], [480], [500] and [505] minus ( [515] plus [470] ), 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 510 is completed then Box 525 must equal (the sum of Boxes 440, 480, 500 and 505) minus (the sum of Boxes 515 and Box 470 ). If the result is negative please enter 0 (zero).</p> <p>Transactional error (cy): Os yw Blwch 510 wedi ei gwblhau yna mae'n rhaid i Flwch 525 fod yn hafal i (swm Blychau 440, 480, 500 a 505) llai (swm Blwch 515 a Blwch 470). Os yw'r canlyniad yn negatif cofnodwch 0 (sero).</p>	74
<p>Error code: 9349</p> <p>Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Accounts/NoAccountsReason</p> <p>Description: If [90A] is present, then there must be no Accounts element as a child of [N107]</p> <p>Transactional error (en): iXBRL Accounts are attached so 'No accounts reason' must not be completed</p> <p>Transactional error (cy): Mae Cyfrifon iXBRL wedi eu hatodi felly ni ddylid cwblhau 'Rheswm dim cyfrifon'</p>	38
<p>Error code: 9350</p> <p>Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/MarginalReliefForRingFenceTrades</p> <p>Description: [135] should equal 'yes' if [435] is present</p> <p>Transactional error (en): If Box 435 is completed then Box 135 must be completed</p> <p>Transactional error (cy): Os yw Blwch 435 wedi ei gwblhau yna mae'n rhaid i Flwch 135 gael ei gwblhau</p>	67
<p>Error code: 9351</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid</p> <p>Description: [500] should be present if [490] exceeds 0</p> <p>Transactional error (en): Box 500 must be completed if Box 490 is greater than 0 (zero)</p> <p>Transactional error (cy): Mae'n rhaid cwblhau Blwch 500 os yw Blwch 490 yn fwy na 0 (sero)</p>	70
<p>Error code: 9352</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid</p> <p>Description: [500] should be present if [495] exceeds 0</p> <p>Transactional error (en): Box 500 must be completed if Box 495 is greater than 0 (zero)</p> <p>Transactional error (cy): Mae'n rhaid cwblhau Blwch 500 os yw Blwch 495 yn fwy na 0 (sero)</p>	70
<p>Error code: 9353</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/CFCtaxPayable</p> <p>Description: [490] should not be present if [N003] equals 'new' and [100] does not equal 'yes'</p> <p>Transactional error (en): Box 490 must not be completed if the return type is New and Box 100 is not completed</p> <p>Transactional error (cy): Ni ddylid cwblhau Blwch 490 os yw math y ffurflen dreth yn Newydd ac nid yw Blwch 100 wedi ei gwblhau</p>	72
<p>Error code: 9354</p> <p>Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/CFCandBankLevyTotal</p> <p>Description: [500] should equal [490] plus [495] plus [496].</p> <p>Transactional error (en): Box 500 must equal the sum of Boxes 490, 495 and 496</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 500 fod yn hafal i swm Blychau 490, 495 a 496</p>	73
<p>Error code: 9355</p> <p>Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation</p> <p>Description: [545] should be present if [530] is present</p> <p>Transactional error (en): If Box 530 is completed then Box 545 must be completed</p> <p>Transactional error (cy): Os yw Blwch 530 wedi ei gwblhau yna mae'n rhaid i Flwch 545 gael ei gwblhau</p>	76
<p>Error code: 9356</p> <p>Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation</p> <p>Description: [545] should be present if [535] is present</p> <p>Transactional error (en): If Box 535 is completed then Box 545 must be completed</p> <p>Transactional error (cy): Os yw Blwch 535 wedi ei gwblhau yna mae'n rhaid i Flwch 545 gael ei gwblhau</p>	76
<p>Error code: 9357</p> <p>Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation</p> <p>Description: [545] should be present if [540] is present</p> <p>Transactional error (en): If Box 540 is completed then Box 545 must be completed</p> <p>Transactional error (cy): Os yw Blwch 540 wedi ei gwblhau yna mae'n rhaid i Flwch 545 gael ei gwblhau</p>	76



<p>Error code: 9358  Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation  Description: [560] should be present if [550] is present  Transactional error (en): If Box 550 is completed then Box 560 must be completed  Transactional error (cy): Os yw Blwch 550 wedi ei gwblhau yna mae'n rhaid i Flwch 560 gael ei gwblhau</p>	76
<p>Error code: 9359  Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation  Description: [560] should be present if [555] is present  Transactional error (en): If Box 555 is completed then Box 560 must be completed  Transactional error (cy): Os yw Blwch 555 wedi ei gwblhau yna mae'n rhaid i Flwch 560 gael ei gwblhau</p>	76
<p>Error code: 9360  Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/ResearchAndDevelopmentVaccineOrCreativeTaxCredit  Description: [545] should equal the sum of [530], [535] and [540]  Transactional error (en): Box 545 must equal the sum of Boxes 530, 535 and 540  Transactional error (cy): Mae'n rhaid i Flwch 545 fod yn hafal i swm Blychau 530, 535 ac 540</p>	77
<p>Error code: 9361  Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/LandOrLifeCredit  Description: [560] should equal [550] plus [555]  Transactional error (en): Box 560 must equal the sum of 550 and 555  Transactional error (cy): Mae'n rhaid i Flwch 560 fod yn hafal i swm 550 ac 555</p>	78
<p>Error code: 9362  Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure  Description: [670] should be present if [660] is present  Transactional error (en): If Box 660 is completed then Box 670 must be completed  Transactional error (cy): Os yw Blwch 660 wedi ei gwblhau yna mae'n rhaid i Flwch 670 gael ei gwblhau</p>	84
<p>Error code: 9363  Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure  Description: [670] should be present if [665] is present  Transactional error (en): If Box 665 is completed then Box 670 must be completed  Transactional error (cy): Os yw Blwch 665 wedi ei gwblhau yna mae'n rhaid i Flwch 670 gael ei gwblhau</p>	84
<p>Error code: 9364  Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/RandDEnhancedExpenditure  Description: If [660] is present then [650] should equal 'yes' or [655] should equal 'yes'  Transactional error (en): Box 660 must only be completed if either Box 650 or Box 655 are completed  Transactional error (cy): Ni ddylid cwblhau Blwch 660 os yw naill ai Blwch 650 neu Flwch 655 wedi eu cwblhau</p>	85
<p>Error code: 9365  Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/RandDAndCreativeEnhancedExpenditure  Description: [670] should equal [660] plus [665]  Transactional error (en): Box 670 must equal the sum of Boxes 660 and 665  Transactional error (cy): Mae'n rhaid i Flwch 670 fod yn hafal i swm Blychau 660 a 665</p>	86
<p>Error code: 9366  Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid  Description: [500] should be present if [496] exceeds 0.  Transactional error (en): Box 500 must be completed if Box 496 is greater than 0 (zero)  Transactional error (cy): Mae'n rhaid cwblhau Blwch 500 os yw Blwch 496 yn fwy na 0 (sero)</p>	70
<p>Error code: 9367  Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid  Description: [528] should be present if [527] is present.  Transactional error (en): If Box 527 is completed then Box 528 must be completed  Transactional error (cy): Os yw Blwch 527 wedi ei gwblhau yna mae'n rhaid i Flwch 528 gael ei gwblhau</p>	70
<p>Error code: 9368  Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/RestitutionTax  Description: [527] should not be present if [N003] equals 'new' and [141] does not equal 'yes'.  Transactional error (en): If return type is New then Box 527 can only be completed if Box 141 is completed  Transactional error (cy): Os ydy math y ffurflen dreth yn Newydd yna gall Blwch 527 ond cael ei gwblhau os yw Blwch 141 wedi ei gwblhau</p>	75

<p>Error code: 9369</p> <p>Location: /IREnvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/RestitutionTax</p> <p>Description: If [K35] is not submitted and [141] is not equal to 'yes' then [527] must equal zero.</p> <p>Transactional error (en): If Box K35 is not completed and Box 141 is not completed then Box 527 must be 0 (zero)</p>	75
<p>Error code: 9370</p> <p>Location: /IREnvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/TaxPayableIncludingRestitutionTax</p> <p>Description: [528] should equal [525] plus [527].</p> <p>Transactional error (en): Box 528 must equal the sum of Box 525 and Box 527</p> <p>Transactional error (cy): Mae'n rhaid i Flwch 527 fod yn hafal i swm Blychau 525 a 527</p>	75
<p>Error code: 9371</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/CarriedForwardNonTradeDeficits</p> <p>Description: [263] should not exceed [235] minus the sum of [240], [245], [250], [255], and [260]</p> <p>Transactional error (en): Box 263 must not be greater than Box 235 minus (the sum of Boxes 240, 245, 250, 255 and 260)</p> <p>Transactional error (cy): Ni ddylai Blwch 263 fod yn fwy na Blwch 235 llai (swm Blychau 240, 245, 250, 255 a 260)</p>	55
<p>Error code: 9372</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/TradingLossesCarriedForward</p> <p>Description: [285] should not exceed [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], and [275]</p> <p>Transactional error (en): Box 285 must not be greater than Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 263, 265 and 275)</p> <p>Transactional error (cy): Ni ddylai Blwch 285 fod yn fwy na Blwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 263, 265 a 275)</p>	57
<p>Error code: 9373</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupReliefForCarriedForwardLosses</p> <p>Description: If [312] is present the following should be true: ( [105] equals 'yes' ) or ( [N003] equals 'amended' )</p> <p>Transactional error (en): Box 312 can only be completed if Box 105 is completed or the return type is Amended</p> <p>Transactional error (cy): Gellir ond llenwi Blwch 312 os yw Blwch 105 wedi ei lenwi neu os mai 'Diwygiedig' yw math y Ffurflen Dreth</p>	59
<p>Error code: 9374</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupReliefForCarriedForwardLosses</p> <p>Description: [312] should not exceed ( [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290] ) minus [305] minus [310]</p> <p>Transactional error (en): Box 312 must not be greater than (Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 265, 275, 285 and 290)) minus (the sum of Boxes 305 and 310)</p> <p>Transactional error (cy): Ni ddylai Blwch 312 fod yn fwy na (Blwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 265, 275, 285 a 290)) llai (swm Blychau 305 a 310)</p>	59
<p>Error code: 9375</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupReliefForCarriedForwardLosses</p> <p>Description: If [N003] is 'new' and there is an entry greater than zero in [312] then [C130] must be submitted.</p> <p>Transactional error (en): Box C130 must be completed if the return type is New and Box 312 is greater than 0 (zero)</p> <p>Transactional error (cy): Mae'n rhaid cwblhau Blwch C130 os yw math y ffurflen dreth yn Newydd a Blwch 312 yn fwy na 0 (sero)</p>	59
<p>Error code: 9376</p> <p>Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupReliefForCarriedForwardLosses</p> <p>Description: If [N003] is 'new' and [312] is greater than zero then [SC172] or [AUTHORISATION2] must be present.</p> <p>Transactional error (en): If return type is New and Box 312 is greater than 0 (zero) then 'Copy of Notices of Consent Attached' must be Yes or 'Authorisation of claim to group relief for carried forward losses' must be completed</p> <p>Transactional error (cy): Os mai 'Newydd' yw math y Ffurflen Dreth a bod Blwch 312 yn fwy na 0 (sero), mae'n rhaid i 'Copi o Hysbysiadau Cydsynio wedi eu hatodi' fod yn 'lawn' neu mae'n rhaid llenwi 'Awdurdodi cais am ryddhad grŵp ar gyfer colledion a gariwyd ymlaen'</p>	59

<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 in Part 1  Transactional error (cy): Aed yn uwch nag uchafswm y benthyciadau yn Rhan 1</p>	143
<p>Error code: 9401  Location: [CTA]/LoansInformation/TotalLoans  Description: [A15] should equal the sum of all iterations of [A10B]  Transactional error (en): Box A15 must equal the sum of all 'Amount of loan' amounts in column A10B  Transactional error (cy): Mae'n rhaid i Flwch A15 fod yn hafal i swm yr holl symiau 'Swm y benthyciad' yng ngholofn A10B</p>	144
<p>Error code: 9402  Location: [CTG]/DeductionsAndReliefs/LossesUnquotedShares/Total  Description: [G50C] should equal [240].  Transactional error (en): Box G50C must equal Box 240</p>	227
<p>Error code: 9403  Location: [CTA]/ReliefEarlierThan  Description: [A25] may occur up to 999 times  Transactional error (en): The maximum number of loans has been exceeded in Part 2  Transactional error (cy): Aed yn uwch nag uchafswm y benthyciadau yn Rhan 2</p>	145
<p>Error code: 9404  Location: [CTA]/ReliefEarlierThan/Loan  Description: Within each iteration of [A25] at least one of [A25B] and [A25C] should be greater than 0  Transactional error (en): At least one of 'Amount repaid/return repayments made' in Box A25B or 'Amount released or written off' in Box A25C must be greater than 0 (zero).  Transactional error (cy): Mae'n rhaid i o leiaf un o 'Swm a ad-dalwyd/ad-daliadau ffurflen dreth a wnaed' ym Mlwch A25B neu 'Swm a ryddhawyd neu a ddiddymwyd' ym Mlwch A25C fod yn uwch na 0 (sero).</p>	145
<p>Error code: 9405  Location: [CTA]/ReliefEarlierThan/Loan  Description: [LOANSINFORMATION] should be present if [A25] is present  Transactional error (en): If 'Part 2: Relief for return payments and/or amounts repaid, released or written off within 9 months' is completed then 'Part 1: Outstanding loans and arrangements' made must be completed  Transactional error (cy): Os yw 'Rhan 2: Rhyddhad ar gyfer taliadau ffurflen treth a/neu symiau a ad-dalwyd, a ryddhawyd neu a ddilëwyd o fewn 9 mis' wedi ei gwblhau yna mae'n rhaid i 'Rhan 1: Benthyciadau heb eu had-dalu a threfniadau' gael ei gwblhau</p>	145
<p>Error code: 9406  Location: [CTA]/ReliefEarlierThan/Loan/Date  Description: [A25D] must be before nine months and one day after [35]. If [35] is on the last day of the month, [A25D] must be before the first day of the month ten months after [35].  Transactional error (en): The 'Date of repayment, release or write-off' in Box A25D must be less than nine months and one day after the period To date in Box 35.  Transactional error (cy): Mae'n rhaid i'r 'Dyddiad ad-daliad, rhyddhad neu ddiddymu' ym Mlwch A25D fod yn llai na naw mis ac un diwrnod ar ôl dyddiad l y cyfnod ym Mlwch 35</p>	146
<p>Error code: 9407  Location: [CTA]/ReliefEarlierThan/TotalAmountRepaid  Description: [A30] should equal the sum of all iterations of [A25B]  Transactional error (en): Box A30 must equal the sum of all 'Amounts repaid/return repayments made' in Boxes A25B  Transactional error (cy): Mae'n rhaid i Flwch A30 fod yn hafal i swm yr holl symiau 'Swm a ad-dalwyd/ad-daliadau ffurflen dreth a wnaed' ym Mlychau A25B</p>	147
<p>Error code: 9408  Location: [CTA]/ReliefEarlierThan/TotalAmountReleasedOrWritten  Description: [A35] should equal the sum of all iterations of [A25C]  Transactional error (en): Box A35 must equal the sum of all 'Amounts released or written off' made in Boxes A25C  Transactional error (cy): Mae'n rhaid i Flwch A35 fod yn hafal i swm yr holl symiau 'Swm a ryddhawyd neu a ddiddymwyd' a wnaed ym Mlychau A25C</p>	147
<p>Error code: 9409  Location: [CTA]/ReliefEarlierThan/TotalLoans  Description: [A40] should equal [A30] plus [A35]  Transactional error (en): Box A40 must equal the sum of Boxes A30 and A35  Transactional error (cy): Mae'n rhaid i Flwch A40 fod yn hafal i swm Blychau A30 ac A35</p>	147
<p>Error code: 9410  Location: [CTG]/DeductionsAndReliefs/ManagementExpenses/Total  Description: If [G55C] is present, [245] should be present  Transactional error (en): Box G55C can only be completed if Box 245 is completed</p>	228
<p>Error code: 9411  Location: [CTA]/ReliefEarlierThan/ReliefDue  Description: [A45] should not exceed [A20]  Transactional error (en): Box A45 must not be greater than Box A20  Transactional error (cy): Ni ddylai Blwch A45 fod yn fwy na Blwch A20</p>	148

<p>Error code: 9418  Location: [CTA]/LoanLaterReliefNow  Description: [A50] may occur up to 999 times  Transactional error (en): The maximum number of loans has been exceeded in Part 3  Transactional error (cy): Aed yn uwch nag uchafswm y benthyciadau yn Rhan 3</p>	148
<p>Error code: 9419  Location: [CTA]/LoanLaterReliefNow/Loan  Description: Within each iteration of [A50], at least one of [A50B] and [A50C] should be greater than 0  Transactional error (en): At least one of 'Amount repaid/return repayments made' in Box A50B or 'Amount released or written off' in Box A50C must be greater than 0 (zero).  Transactional error (cy): Mae'n rhaid i o leiaf un o 'Swm a ad-dalwyd/ad-daliadau ffurflen dreth' ym Mlwch A50B neu 'Swm a ryddhawyd neu a ddiddymwyd' ym Mlwch A50C fod yn uwch na 0 (sero).</p>	149
<p>Error code: 9421  Location: [CTA]/LoanLaterReliefNow/TotalAmountRepaid  Description: [A55] should equal the sum of all iterations of [A50B]  Transactional error (en): Box A55 must equal the sum of all 'Amounts repaid/return repayments made' in Boxes A50B  Transactional error (cy): Mae'n rhaid i Flwch A55 fod yn hafal i swm yr holl symiau 'Swm a ad-dalwyd/ad-daliadau ffurflen dreth a wnaed' ym Mlychau A50B</p>	150
<p>Error code: 9422  Location: [CTA]/LoanLaterReliefNow/TotalAmountReleasedOrWritten  Description: [A60] should equal the sum of all iterations of [A50C]  Transactional error (en): Box A60 must equal the sum of all 'Amounts released or written off' made in Boxes A50C  Transactional error (cy): Mae'n rhaid i Flwch A60 fod yn hafal i swm yr holl symiau 'Swm a ryddhawyd neu a ddiddymwyd' a wnaed ym Mlychau A50C</p>	150
<p>Error code: 9423  Location: [CTA]/LoanLaterReliefNow/TotalLoans  Description: [A65] should equal [A55] plus [A60]  Transactional error (en): Box A65 must equal the sum of Boxes A55 and A60  Transactional error (cy): Mae'n rhaid i Flwch A65 fod yn hafal i swm Blychau A55 ac A60</p>	151
<p>Error code: 9425  Location: [CTA]/LoanLaterReliefNow/ReliefDue  Description: [A70] should not exceed [A20]  Transactional error (en): Box A70 must not be greater than Box A20  Transactional error (cy): Ni ddylai Blwch A70 fod yn fwy na Blwch A20</p>	151
<p>Error code: 9426  Location: [CTA]/LoanLaterReliefNow/ReliefDue  Description: [485] should be 'yes' if [A70] is greater than 0  Transactional error (en): If Box A70 is completed then Box 485 must be completed  Transactional error (cy): Os yw Blwch A70 wedi ei gwblhau yna mae'n rhaid i Flwch 485 gael ei gwblhau</p>	151
<p>Error code: 9427  Location: [CTA]/TaxPayable  Description: [A80] should equal [A20] minus ( [A45] plus [A70] )  Transactional error (en): Box A80 must equal Box A20 minus (the sum of Boxes A45 and A70)  Transactional error (cy): Mae'n rhaid i Flwch A80 fod yn hafal i Flwch A3 llai (swm Blychau A45 ac A70)</p>	152
<p>Error code: 9428  Location: [CTA]/TaxPayable  Description: [480] should be present and equal to [A80] if [A80] is present  Transactional error (en): If Box A80 is completed then Box 480 must be completed and equal to Box A80  Transactional error (cy): Os yw Blwch A80 wedi ei gwblhau mae'n rhaid i Flwch 480 fod wedi ei gwblhau ac yn hafal i Flwch A80</p>	152
<p>Error code: 9429  Location: [CTA]/ReliefEarlierThan/Loan/Date  Description: [A25D] should be after [35]  Transactional error (en): The 'Date of repayment, release or write-off' in Box A25D must be after the period To date in Box 35.  Transactional error (cy): Mae'n rhaid i'r 'Dyddiad ad-daliad, rhyddhad neu ddiddymu' ym Mlwch A25D fod ar ôl dyddiad I y cyfnod ym Mlwch 35</p>	146
<p>Error code: 9430  Location: [CTA]/LoanLaterReliefNow/Loan/Date  Description: Must be after the date nine months after [35]. If [35] is on the last day of the month, [A50D] must be later than the last day of the month nine months after [35].  Transactional error (en): The 'Date of repayment, release or write-off' in Box A50D must be at least nine months after the period To date in Box 35.  Transactional error (cy): Mae'n rhaid i'r 'Dyddiad ad-daliad, rhyddhad neu ddiddymu' ym Mlwch A50D fod o leiaf naw mis ar ôl dyddiad I y cyfnod ym Mlwch 35.</p>	150

<p>Error code: 9431  Location: [CTA]/LoanLaterReliefNow/Loan/Date  Description: [A50D] cannot be later than today  Transactional error (en): The 'Date of repayment, release or write-off' in Box A50D cannot be later than today  Transactional error (cy): Ni all y 'Dyddiad ad-dalu, rhyddhau neu ddiddymu' ym Mlwch A50D fod yn hwyrach na heddiw.</p>	150
<p>Error code: 9441  Location: [CTG]/DeductionsAndReliefs/ManagementExpenses/Total  Description: If [G55C] is present, [G55A] or [G55B] should be present  Transactional error (en): Box G55C can only be completed if Box G55A or Box G55B are completed</p>	228
<p>Error code: 9442  Location: [CTG]/DeductionsAndReliefs/ManagementExpenses/Total  Description: [G55C] should equal [G55A] plus [G55B]  Transactional error (en): Box G55C must equal the sum of Boxes G55A and G55B</p>	228
<p>Error code: 9443  Location: [CTG]/DeductionsAndReliefs/ManagementExpenses/Total  Description: [G55C] should equal [245].  Transactional error (en): Box G55C must equal Box 245</p>	228
<p>Error code: 9444  Location: [CTG]/DeductionsAndReliefs/UKpropertyBusinessLosses/Total  Description: If [G60C] is present, [250] should be present  Transactional error (en): Box G60C can only be completed if Box 250 is completed</p>	229
<p>Error code: 9445  Location: [CTG]/DeductionsAndReliefs/UKpropertyBusinessLosses/Total  Description: If [G60C] is present, [G60A] or [G60B] should be present  Transactional error (en): Box G60C can only be completed if Box G60A or Box G60B are completed</p>	229
<p>Error code: 9446  Location: [CTG]/DeductionsAndReliefs/UKpropertyBusinessLosses/Total  Description: [G60C] should equal [G60A] plus [G60B]  Transactional error (en): Box G60C must equal the sum of Boxes G60A and G60B</p>	229
<p>Error code: 9447  Location: [CTG]/DeductionsAndReliefs/UKpropertyBusinessLosses/Total  Description: [G60C] should equal [250].  Transactional error (en): Box G60C must equal Box 250</p>	229
<p>Error code: 9448  Location: [CTG]/DeductionsAndReliefs/CapitalAllowancesManagement/Total  Description: If [G65C] is present, [255] should be present  Transactional error (en): Box G65C can only be completed if Box 255 is completed</p>	230
<p>Error code: 9449  Location: [CTG]/DeductionsAndReliefs/CapitalAllowancesManagement/Total  Description: If [G65C] is present, [G65A] or [G65B] should be present  Transactional error (en): Box G65C can only be completed if Box G65A or Box G65B are completed</p>	230
<p>Error code: 9450  Location: [CTB]  Description: [B10] should be present if the sum of all iterations of [B5F] is greater than zero  Transactional error (en): Box B10 must be completed if the sum of 'Tax on chargeable profits' in Boxes B5F is greater than 0 (zero)  Transactional error (cy): Mae'n rhaid cwblhau Blwch B10 os yw swm 'Treth ar elw trethadwy' ym Mlychau B5F yn fwy na 0 (sero)</p>	153
<p>Error code: 9451  Location: [CTB]  Description: [B15] should be present if [B5G] is present  Transactional error (en): Box B15 must be completed if 'Creditable tax' in Box B5G is completed  Transactional error (cy): Mae'n rhaid cwblhau Blwch B15 os yw 'Treth y gellir ei chredydu' ym Mlwch B5G wedi ei chwblhau</p>	153
<p>Error code: 9452  Location: [CTB]  Description: [B20] should be present if [B5H] is present  Transactional error (en): Box B20 must be completed if 'Reliefs in terms of tax' in Box B5H is completed  Transactional error (cy): Mae'n rhaid cwblhau Blwch B20 os yw 'Rhyddhad mewn perthynas â threth' ym Mlwch B5H wedi ei gwblhau</p>	153
<p>Error code: 9453  Location: [CTB]  Description: [B25] should be present if [B5I] is present  Transactional error (en): Box B25 must be completed if 'ACT as restricted' in Box B5I is completed  Transactional error (cy): Mae'n rhaid cwblhau Blwch B25 os yw 'ACT fel y cyfyngir' ym Mlwch B5I wedi ei gwblhau</p>	153

<p>Error code: 9454  Location: [CTB]  Description: [B30] should be present if [SB010b] is present  Transactional error (en): Box B30 must be completed if any of 'Tax on chargeable profits' in Box B5F, 'Creditable tax' in Box B5G, 'Reliefs in terms of tax' in Box B5H, 'ACT as restricted' in Box B5I or 'CFC charge due' in Box B5J are completed  Transactional error (cy): Mae'n rhaid cwblhau Blwch B30 os yw unrhyw un o'r rhain wedi eu cwblhau: 'Treth ar elw trethadwy' ym Mlwch B5F, 'Treth y gellir ei chredydu' ym Mlwch B5G, 'Rhyddhad mewn perthynas â threth' ym Mlwch B5H, ACT fel y cyfyngir ym Mlwch B5I neu 'Tâl CFC sy'n ddyledus' ym Mlwch B5J</p>	153
<p>Error code: 9455  Location: [CTB]/CompanyInformation/CFCTaxCalculation/CFCchargeDue  Description: [B5J] should equal [B5F] minus the sum of [B5G], [B5H] and [B5I]  Transactional error (en): CFC charge due' in Box B5J must equal 'Tax on chargeable profits' in Box B5F minus (the sum of 'Creditable tax' in Box B5G, 'Reliefs in terms of tax' in Box B5H and 'ACT as restricted' in Box B5I)  Transactional error (cy): Mae'n rhaid i 'Tâl CFC sy'n ddyledus' ym Mlwch B5J fod yn hafal i 'Treth ar elw trethadwy' ym Mlwch B5F llai (swm 'Treth y gellir ei chredydu' ym Mlwch B5G, 'Rhyddhad mewn perthynas â threth' ym Mlwch B5H ac 'ACT fel y cyfyngir' ym Mlwch B5I)</p>	157
<p>Error code: 9456  Location: [CTB]/TotalTaxChargeable  Description: [B10] should equal the sum of all entries in [B5F]  Transactional error (en): Box B10 must equal the sum of 'Tax on chargeable profits' in Boxes B5F  Transactional error (cy): Mae'n rhaid i Flwch B10 fod yn hafal i swm 'Treth ar elw trethadwy' ym Mlychau B5F</p>	157
<p>Error code: 9457  Location: [CTB]/TotalCreditableTax  Description: [B15] should equal the sum of all entries in [B5G]  Transactional error (en): Box B15 must equal the sum of 'Creditable tax' in Boxes B5G  Transactional error (cy): Mae'n rhaid i Flwch B10 fod yn hafal i swm 'Treth y gellir ei chredydu' ym Mlychau B5G</p>	157
<p>Error code: 9458  Location: [CTB]/TotalReliefInTaxTerms  Description: [B20] should equal the sum of all entries in [B5H]  Transactional error (en): Box B20 must equal the sum of 'Reliefs in terms of tax' in Boxes B5H  Transactional error (cy): Mae'n rhaid i Flwch B20 fod yn hafal i swm 'Rhyddhad mewn perthynas â threth' ym Mlychau B5H</p>	158
<p>Error code: 9459  Location: [CTB]/TotalACTRestricted  Description: [B25] should equal the sum of all entries in [B5I]  Transactional error (en): Box B25 must equal the sum of 'ACT as restricted' in Boxes B5I  Transactional error (cy): Mae'n rhaid i Flwch B25 fod yn hafal i swm 'ACT fel y cyfyngir' ym Mlychau B5I</p>	158
<p>Error code: 9460  Location: [CTB]  Description: If [N096] is present, then at least one of [COMPANYINFORMATIONPAGEB] or [B35] should be present.  Transactional error (en): Supplementary form CT600B is present so at least one group of Boxes B1, B2, B3, B4 and B5 or Box B35 must be completed</p>	153
<p>Error code: 9461  Location: /IRenvelope/CompanyTaxReturn/RestitutionTax  Description: [141] should equal 'yes' if [N113] is present.  Transactional error (en): Supplementary form CT600K is present so Box 141 must be completed  Transactional error (cy): Mae ffurflen atodol CT600K yn bresennol felly mae'n rhaid i Flwch 141 gael ei gwblhau</p>	108
<p>Error code: 9462  Location: [CTK]/TaxCalculation/SAbeforeRestitutionTax  Description: [K5] should equal [525].  Transactional error (en): Box K5 must equal Box 525.  Transactional error (cy): Mae'n rhaid i Flwch K5 fod yn hafal i Flwch 525</p>	270
<p>Error code: 9463  Location: [CTB]/TotalCFCtaxChargeable  Description: [B30] should equal the sum of all entries in [B5J]  Transactional error (en): Box B30 must equal the sum of 'CFC charge due' amounts in Boxes B5J  Transactional error (cy): Mae'n rhaid i Flwch B30 fod yn hafal i swm yr holl symiau 'Tâl CFC sy'n ddyledus' ym Mlychau B5J</p>	158
<p>Error code: 9465  Location: [CTB]/TotalCFCtaxChargeable  Description: [490] should be present and equal to [B30] if [B30] is present  Transactional error (en): If Box B30 is completed then Box 490 must be completed and equal to Box B30  Transactional error (cy): Os yw Blwch B30 wedi ei gwblhau mae'n rhaid i Flwch 490 fod wedi ei gwblhau ac yn hafal i Flwch B30</p>	158

<p>Error code: 9466</p> <p>Location: [CTA]/LoansInformation/TaxChargeable</p> <p>Description: If [LOANS-PARTICIPATOR-RATE] does not change in the period [30] to [35] inclusive: [A20] should equal [A15] at [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.</p> <p>Transactional error (en): If the loans to participator rate does not change in the accounting period of the return then Box A20 must equal Box A15 multiplied by the loans to participator rate for that period. Round down for fractions less than half a penny and round up for fractions of half a penny or greater</p>	144
<p>Error code: 9467</p> <p>Location: [CTA]/LoansInformation/TaxChargeable</p> <p>Description: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A20] should be at least [A15] at the lowest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards).</p> <p>Transactional error (en): If the loans to participator rate changes in the accounting period of the return then Box A20 must be equal to or greater than Box A15 multiplied by the lowest loans to participator rate for that period. Round down for fractions less than half a penny and round up for fractions of half a penny or greater</p>	144
<p>Error code: 9468</p> <p>Location: [CTA]/LoansInformation/TaxChargeable</p> <p>Description: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A20] should be at most [A15] at the highest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.</p> <p>Transactional error (en): If the loans to participator rate changes in the accounting period of the return then Box A20 must be equal to or less than Box A15 multiplied by the highest loans to participator rate for that period. Round down for fractions less than half a penny and round up for fractions of half a penny or greater</p>	144
<p>Error code: 9469</p> <p>Location: [CTA]/ReliefEarlierThan/ReliefDue</p> <p>Description: If [LOANS-PARTICIPATOR-RATE] does not change in the period [30] to [35] inclusive: [A45] should equal [A40] at [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.</p> <p>Transactional error (en): If the loans to participator rate does not change in the accounting period of the return then Box A45 must equal Box A40 multiplied by the loans to participator rate for that period. Round down for fractions less than half a penny and round up for fractions of half a penny or greater</p>	148
<p>Error code: 9470</p> <p>Location: [CTA]/ReliefEarlierThan/ReliefDue</p> <p>Description: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A45] should be at least [A40] at the lowest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.</p> <p>Transactional error (en): If the loans to participator rate changes in the accounting period of the return then Box A45 must be equal to or greater than Box A40 multiplied by the lowest loans to participator rate for that period. Round down for fractions less than half a penny and round up for fractions of half a penny or greater</p>	148
<p>Error code: 9471</p> <p>Location: [CTA]/ReliefEarlierThan/ReliefDue</p> <p>Description: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A45] should be at most [A40] at the highest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.</p> <p>Transactional error (en): If the loans to participator rate changes in the accounting period of the return then Box A45 must be equal to or less than Box A40 multiplied by the highest loans to participator rate for that period. Round down for fractions less than half a penny and round up for fractions of half a penny or greater</p>	148
<p>Error code: 9472</p> <p>Location: [CTA]/LoanLaterReliefNow/ReliefDue</p> <p>Description: If [LOANS-PARTICIPATOR-RATE] does not change in the period [30] to [35] inclusive: [A70] should equal [A65] at [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.</p> <p>Transactional error (en): If the loans to participator rate does not change in the accounting period of the return then Box A65 must equal Box A70 multiplied by the loans to participator rate for that period. Round down for fractions less than half a penny and round up for fractions of half a penny or greater</p>	151
<p>Error code: 9473</p> <p>Location: [CTA]/LoanLaterReliefNow/ReliefDue</p> <p>Description: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A70] should be at least [A65] at the lowest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.</p> <p>Transactional error (en): If the loans to participator rate changes in the accounting period of the return then Box A65 must be equal to or greater than Box A70 multiplied by the lowest loans to participator rate for that period. Round down for fractions less than half a penny and round up for fractions of half a penny or greater</p>	151
<p>Error code: 9474</p> <p>Location: [CTA]/LoanLaterReliefNow/ReliefDue</p> <p>Description: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A70] should be at most [A65] at the highest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.</p> <p>Transactional error (en): If the loans to participator rate changes in the accounting period of the return then Box A65 must be equal to or less than Box A70 multiplied by the highest loans to participator rate for that period. Round down for fractions less than half a penny and round up for fractions of half a penny or greater</p>	151

<p>Error code: 9502  Location: [CTC]/ClaimToGroupRelief/CompanyInformation/Company/AccountingPeriod  Description: The 'From' date of [C5B] should be on or before [35]  Transactional error (en): The 'Accounting period of surrendering company' in Box C5B must be on or before the return period To date in Box 35  Transactional error (cy): Mae'n rhaid i'r 'Dyddiad I cyfnod cyfrifyddu'r cwmni sy'n ildio' ym Mlwch C5B fod ar neu ar ôl dyddiad O cyfnod y ffurflen dreth ym Mlwch 35</p>	162
<p>Error code: 9503  Location: [CTC]/ClaimToGroupRelief/CompanyInformation/Company/AccountingPeriod  Description: The period covered by [C5B] should not be longer than 12 months  Transactional error (en): The 'Accounting period of surrendering company' in Box C5B must not be longer than 12 months.  Transactional error (cy): Ni ddylai'r 'Cyfnod cyfrifyddu'r cwmni sy'n ildio' ym Mlwch C5B fod yn hirach na 12 mis.</p>	162
<p>Error code: 9504  Location: [CTC]/ClaimToGroupRelief/CompanyInformation/Company/AccountingPeriod  Description: The 'To' date of [C5B] should not be before the 'From' date  Transactional error (en): The 'Accounting period of surrendering company' To date must not be before the From date in Box C5B  Transactional error (cy): Ni ddylai dyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n ildio' fod cyn y dyddiad O ym Mlwch C5B</p>	162
<p>Error code: 9505  Location: [CTC]/ClaimToGroupRelief/CompanyInformation/Company/AccountingPeriod  Description: The 'To' date of [C5B] should be on or after [30]  Transactional error (en): The 'Accounting period of surrendering company' To date in Box C5B must be on or after the return period From date in Box 30  Transactional error (cy): Mae'n rhaid i ddyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n ildio' ym Mlwch C5B fod ar neu ar ôl dyddiad O cyfnod y ffurflen dreth ym Mlwch 30</p>	162
<p>Error code: 9506  Location: [CTC]/ClaimToGroupRelief/CompanyInformation/TotalAmountClaimed  Description: [310] should be present and equal to [C10] if [C10] is present  Transactional error (en): If Box C10 is completed then Box 310 must be completed and equal to Box C10  Transactional error (cy): Os yw Blwch C10 wedi ei gwblhau mae'n rhaid i Flwch 310 fod wedi ei gwblhau ac yn hafal i Flwch C10.</p>	163
<p>Error code: 9507  Location: [CTC]/ClaimToGroupRelief/CompanyInformation/TotalAmountClaimed  Description: [C10] should equal the sum of all iterations of [C5D]  Transactional error (en): Box C10 must equal the sum of 'Claims to group relief Amount Claimed' in Boxes C5D  Transactional error (cy): Mae'n rhaid i Flwch C10 fod yn hafal i swm 'Ceisiadau am ryddhad grŵp Swm a Hawliwyd' ym Mlychau C5D</p>	163
<p>Error code: 9510  Location: [CTC]/ClaimToGroupRelief/ClaimAuthorisation/CopyOfNoticesOfConsentAttached  Description: If [SC161] is 'yes' then there must be a PDF attachment of type 'other' in this submission.  Transactional error (en): If 'Copy of notices of consent' is completed then a PDF attachment of type 'Other' must be included  Transactional error (cy): Os ydy 'Copi o hysbysiadau cydsynio wedi eu hatodi' wedi ei gwblhau yna mae'n rhaid bod atodiad ar ffurf PDF o'r math 'Arall' yn bresennol</p>	164
<p>Error code: 9511  Location: [CTC]/SurrenderedGroupRelief/TotalSurrender  Description: [C80] should equal the sum of [C45], [C50], [C55], [C75], [C60], [C65] and [C70]  Transactional error (en): Box C80 must equal the sum of Boxes C45, C50, C55, C60, C65, C70 and C75  Transactional error (cy): Mae'n rhaid i Flwch C80 fod yn hafal i swm Blychau C45, C50, C55, C60, C65, C70 ac C75</p>	168
<p>Error code: 9513  Location: [CTC]/SurrenderedGroupRelief/SurrenderInformation/Company/AccountingPeriod  Description: The 'From' date of [C85B] should be on or before [35]  Transactional error (en): The 'Accounting period of claimant company' From date in Box C85B must be on or before the return period To date in Box 35  Transactional error (cy): Mae'n rhaid i ddyddiad O 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' ym Mlwch C5B fod ar neu ar ôl dyddiad I cyfnod y ffurflen dreth ym Mlwch 35</p>	169
<p>Error code: 9514  Location: [CTC]/SurrenderedGroupRelief/SurrenderInformation/Company/AccountingPeriod  Description: The period covered by [C85B] should not be longer than 12 months  Transactional error (en): The 'Accounting period of claimant company' in Box C85B must not be longer than 12 months.  Transactional error (cy): Ni ddylai 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' ym Mlwch C85B fod yn hirach na 12 mis</p>	169



<p>Error code: 9515</p> <p>Location: [CTC]/SurrenderedGroupRelief/SurrenderInformation/Company/AccountingPeriod</p> <p>Description: The 'To' date of [C85B] should not be before the 'From' date</p> <p>Transactional error (en): The 'Accounting period of claimant company' To date must not be before the From date in Box C85B</p> <p>Transactional error (cy): Ni ddylai dyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' fod cyn y dyddiad O ym Mluch C85B</p>	169
<p>Error code: 9516</p> <p>Location: [CTC]/SurrenderedGroupRelief/SurrenderInformation/Company/AccountingPeriod</p> <p>Description: The 'To' date of [C85B] should be on or after [30]</p> <p>Transactional error (en): The 'Accounting period of claimant company' To date in Box C85B must be on or after the return period From date in Box 30</p> <p>Transactional error (cy): Mae'n rhaid i ddyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' ym Mluch C85B fod ar neu ar ôl dyddiad O cyfnod y ffurflen dreth ym Mluch 30</p>	169
<p>Error code: 9517</p> <p>Location: [CTC]/SurrenderedGroupRelief/SurrenderInformation/AmountSurrenderedTotal</p> <p>Description: [C90] should equal the sum of all iterations of [C85D]</p> <p>Transactional error (en): Box C90 must equal the sum of all 'Amount surrendered' in Boxes C85D</p> <p>Transactional error (cy): Mae'n rhaid i Fluch C90 fod yn hafal i swm yr holl symiau 'Swm a ildwyd' ym Mlychau C85D</p>	170
<p>Error code: 9518</p> <p>Location: [CTC]/ClaimToGroupRelief</p> <p>Description: [CLAIMAUTHORISATION] should be present if [N003] equals 'new' and [CLAIMTOGROUPRELIEF] is present</p> <p>Transactional error (en): The Claim authorisation section must be completed if the return type is New and there is a claim to group relief</p> <p>Transactional error (cy): Mae'n rhaid i'r adran 'Awdurdod cais' fod wedi ei gwblhau os ydy math y ffurflen dreth yn Newydd ac mae yna gais am ryddhad grŵp</p>	161
<p>Error code: 9519</p> <p>Location: [CTC]/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/NoticeOfConsentCompleted</p> <p>Description: [DECLARATION] should be present if [SC151] is present</p> <p>Transactional error (en): Amounts surrendered as group relief Declaration must be completed if Notice of consent is completed</p> <p>Transactional error (cy): Mae'n rhaid cwblhau Symiau a ildwyd fel Datganiad rhyddhad grŵp os yw Hysbysiad o gydsyniad wedi ei gwblhau</p>	171
<p>Error code: 9521</p> <p>Location: [CTC]/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached</p> <p>Description: [SC152] should not be present if [DECLARATION] is present</p> <p>Transactional error (en): Copies of notices of consent must not be completed if 'Amounts surrendered as group relief Declaration' is completed.</p> <p>Transactional error (cy): Ni ddylid cwblhau 'Copiau o hysbysiadau cydsynio' os yw 'Symiau a ildwyd fel Datganiad rhyddhad grŵp' wedi ei gwblhau.</p>	172
<p>Error code: 9522</p> <p>Location: [CTC]/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached</p> <p>Description: If [SC152] is 'yes' then there must be a PDF attachment of type 'other' in this submission</p> <p>Transactional error (en): If Amounts surrendered as group relief 'Copies of notices of consent' is Yes then a PDF attachment of type 'Other' must be included</p> <p>Transactional error (cy): Os yw Symiau a ildwyd fel rhyddhad grŵp 'Copiau o hysbysiadau cydsynio' yn lawn yna mae'n rhaid cynnwys atodiad ar ffurf PDF o'r math 'Arall'</p>	172
<p>Error code: 9523</p> <p>Location: [CTC]/SurrenderedGroupRelief/ConsentToSurrender/Declaration/CompanyName</p> <p>Description: [C95] should equal [1]</p> <p>Transactional error (en): The company name in Box C95 must equal the company name in Box 1</p> <p>Transactional error (cy): Mae'n rhaid i enw'r cwmni ym Mluch C95 fod yr un peth ag enw'r cwmni ym Mluch 1</p>	173
<p>Error code: 9524</p> <p>Location: [CTC]/SurrenderedGroupRelief/ConsentToSurrender/Declaration/AccountingPeriod</p> <p>Description: The 'From' and 'To' dates of [C105/C110] should equal [30] and [35] respectively</p> <p>Transactional error (en): Details of company surrendering relief Accounting period in Boxes C105 and C110 must match the Accounting period of the return in Boxes 30 and 35</p> <p>Transactional error (cy): Mae'n rhaid i Fanylion cyfnod cyfrifyddu cwmni yn ildio rhyddhad ym Mlychau C105 ac C110 cyd-fynd â Chyfnod cyfrifyddu y ffurflen dreth ym Mlychau 30 a 35</p>	173

Error code: 9530 Location: [CTG]/DeductionsAndReliefs/CapitalAllowancesManagement/Total Description: [G65C] should equal [G65A] plus [G65B]. Transactional error (en): Box G65C must equal the sum of Boxes G65A and G65B	230
Error code: 9531 Location: [CTG]/DeductionsAndReliefs/CapitalAllowancesManagement/Total Description: [G65C] should equal [255]. Transactional error (en): Box G65C must equal Box 255	230
Error code: 9532 Location: [CTG]/DeductionsAndReliefs/NonTradeDeficits/Total Description: If [G70C] is present, [260] should be present Transactional error (en): Box G70C can only be completed if Box 260 is completed	231
Error code: 9533 Location: [CTG]/DeductionsAndReliefs/NonTradeDeficits/Total Description: If [G70C] is present, [G70A] or [G70B] should be present Transactional error (en): Box G70C can only be completed if Box G70A or Box G70B are completed	231
Error code: 9534 Location: [CTG]/DeductionsAndReliefs/NonTradeDeficits/Total Description: [G70C] should equal [G70A] plus [G70B]. Transactional error (en): Box G70C must equal the sum of Boxes G70A and G70B	231
Error code: 9535 Location: [CTG]/DeductionsAndReliefs/NonTradeDeficits/Total Description: [G70C] should equal [260]. Transactional error (en): Box G70C must equal Box 260	231
Error code: 9536 Location: [CTG]/DeductionsAndReliefs/CarriedForwardNonTradeDeficits/Total Description: If [G73C] is present, [263] should be present Transactional error (en): Box G73C can only be completed if Box 263 is completed	232
Error code: 9537 Location: [CTG]/DeductionsAndReliefs/CarriedForwardNonTradeDeficits/Total Description: If [G73C] is present, [G73A] or [G73B] should be present Transactional error (en): Box G73C can only be completed if Box G73A or Box G73B are completed	232
Error code: 9538 Location: [CTG]/DeductionsAndReliefs/CarriedForwardNonTradeDeficits/Total Description: [G73C] should equal [G73A] plus [G73B]. Transactional error (en): Box G73C must equal the sum of Boxes G73A and G73B	232
Error code: 9539 Location: [CTG]/DeductionsAndReliefs/CarriedForwardNonTradeDeficits/Total Description: [G73C] should equal [263]. Transactional error (en): Box G73C must equal Box 263	232
Error code: 9540 Location: [CTG]/DeductionsAndReliefs/NonTradingLossIntangibles/Total Description: If [G75C] is present, [265] should be present Transactional error (en): Box G75C can only be completed if Box 265 is completed	233
Error code: 9541 Location: [CTG]/DeductionsAndReliefs/NonTradingLossIntangibles/Total Description: If [G75C] is present, [G75A] or [G75B] should be present Transactional error (en): Box G75C can only be completed if Box G75A or Box G75B are completed	233
Error code: 9542 Location: [CTG]/DeductionsAndReliefs/NonTradingLossIntangibles/Total Description: [G75C] should equal [G75A] plus [G75B]. Transactional error (en): Box G75C must equal the sum of Boxes G75A and G75B	233
Error code: 9543 Location: [CTC]/SurrenderedGroupRelief/ConsentToSurrender/Declaration/TaxReference Description: [C100] should equal [3] Transactional error (en): The tax reference in Box C100 must equal the tax reference in Box 3 Transactional error (cy): Mae'n rhaid i'r cyfeirnod treth ym Mlwch C100 fod yr un peth â'r cyfeirnod treth ym Mlwch 3	173

<p>Error code: 9544  Location: [CTC]  Description: At least one of [CLAIMTOGROUPRELIEF], [SURRENDEREDGROUPRELIEF], [GROUPRELIEFCFL] or [SURRGROUPRELIEFCFL] should be present  Transactional error (en): At least one of 'Part 1: Claims to group relief', 'Part 2: Amounts surrendered as group relief' must be completed, 'Part 3: Claims to group relief for carried forward losses' and 'Part 4: Amounts surrendered as group relief for carried forward losses' must be completed  Transactional error (cy): Mae'n rhaid llenwi o leiaf un o'r rhain: 'Rhan 1: Ceisiadau am ryddhad grŵp' a 'Rhan 2: Symiau a ildwyd fel rhyddhad grŵp'. Mae'n rhaid llenwi 'Rhan 3: Ceisiadau am ryddhad grŵp ar gyfer colledion a gariwyd ymlaen' a 'Rhan 4: Symiau a ildwyd fel rhyddhad grŵp ar gyfer colledion a gariwyd ymlaen'</p>	161
<p>Error code: 9545  Location: [CTC]/GroupReliefForCarriedForwardLosses  Description: [CLAIMAUTHORISATION2] should be present if [N003] equals 'new' and [GROUPRELIEFCFL] is present  Transactional error (en): The Claim authorisation section must be completed if the return type is New and there is a claim to group relief for carried forward losses  Transactional error (cy): Mae'n rhaid llenwi'r adran 'Awdurdodi cais' os mai 'Newydd' yw math y Ffurflen Dreth a bod cais am ryddhad grŵp ar gyfer colledion a gariwyd ymlaen</p>	174
<p>Error code: 9546  Location: [CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation/Company/Accounting Period  Description: The 'From' date of [C125B] should be on or before [35]  Transactional error (en): The 'Accounting period From date of surrendering company' in Box C125B must be on or before the return period To date in Box 35  Transactional error (cy): Mae'n rhaid i'r 'Dyddiad I cyfnod cyfrifyddu'r cwmni sy'n ildio' ym Mluch C125B fod ar neu ar ôl dyddiad O cyfnod y ffurflen dreth ym Mluch 35</p>	175
<p>Error code: 9547  Location: [CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation/Company/Accounting Period  Description: The period covered by [C125B] should not be longer than 12 months  Transactional error (en): The 'Accounting period of surrendering company' in Box C125B must not be longer than 12 months.  Transactional error (cy): Ni ddylai'r 'Cyfnod cyfrifyddu'r cwmni sy'n ildio' ym Mluch C125B fod yn hirach na 12 mis.</p>	175
<p>Error code: 9548  Location: [CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation/Company/Accounting Period  Description: The 'To' date of [C125B] should not be before the 'From' date  Transactional error (en): The 'Accounting period of surrendering company' To date must not be before the From date in Box C125B  Transactional error (cy): Ni ddylai dyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n ildio' fod cyn y dyddiad O ym Mluch C125B</p>	175
<p>Error code: 9549  Location: [CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation/Company/Accounting Period  Description: The 'To' date of [C125B] should be on or after [30]  Transactional error (en): The 'Accounting period of surrendering company' To date in Box C125B must be on or after the return period From date in Box 30  Transactional error (cy): Mae'n rhaid i ddyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n ildio' ym Mluch C125B fod ar neu ar ôl dyddiad O cyfnod y ffurflen dreth ym Mluch 30</p>	175
<p>Error code: 9550  Location: [CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation/TotalAmountClaimed  Description: [312] should be present and equal to [C130] if [C130] is present.  Transactional error (en): If Box C130 is completed then Box 312 must be completed and equal to Box C130  Transactional error (cy): Os yw Bluch C130 wedi ei gwblhau mae'n rhaid i Fluch 312 fod wedi ei gwblhau ac yn hafal i Fluch C130</p>	176
<p>Error code: 9551  Location: [CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation/TotalAmountClaimed  Description: [C130] should equal the sum of all iterations of [C125D]  Transactional error (en): Box C130 must equal the sum of 'Claims to group relief for carried forward losses Amount Claimed' in Boxes C125D  Transactional error (cy): Mae'n rhaid i Fluch C130 fod yn hafal i swm 'Ceisiadau am ryddhad grŵp ar gyfer colledion a gariwyd ymlaen - Swm a Hawliwyd' ym Mlychau C125D</p>	176
<p>Error code: 9552  Location: [CTC]/GroupReliefForCarriedForwardLosses/ClaimAuthorisation/CopyOfNoticesOfConsentAttached  Description: If [SC172] is 'yes' then there must be a PDF attachment of type 'other' in this submission.  Transactional error (en): If 'Copy of notices of consent' is completed then a PDF attachment of type 'Other' must be included  Transactional error (cy): Os ydy 'Copi o hysbysiadau cydsynio wedi eu hatodi' wedi ei gwblhau yna mae'n rhaid bod atodiad ar ffurf PDF o'r math 'Arall' yn bresennol</p>	177

<p>Error code: 9553</p> <p>Location: [CTC]/GroupReliefForCarriedForwardLosses/ClaimAuthorisation/CopyOfNoticesOfConsentAttached</p> <p>Description: [312] should exceed 0 if [SC172] is present</p> <p>Transactional error (en): If 'Copy of notices of consent' is completed then Box 312 must be greater than 0 (zero)</p> <p>Transactional error (cy): Os ydy 'Copi o hysbysiadau cydsynio wedi eu hatodi' wedi ei gwblhau yna mae'n rhaid bod Blwch 312 yn fwy na 0 (sero)</p>	177
<p>Error code: 9554</p> <p>Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/TotalSurrender</p> <p>Description: [C185] should equal the sum of [C160], [C165], [C170], [C175] and [C180]</p> <p>Transactional error (en): Box C185 must equal the sum of Boxes C160, C165, C170, C175 and C180</p> <p>Transactional error (cy): Mae'n rhaid i Flwch C80 fod yn hafal i swm Blychau C160, C165, C170, C175 ac C180</p>	180
<p>Error code: 9555</p> <p>Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/SurrenderInformation/Company/AccountingPeriod</p> <p>Description: The 'From' date of [C190B] should be on or before [35]</p> <p>Transactional error (en): The 'Accounting period of claimant company' From date in Box C190B must be on or before the return period To date in Box 35</p> <p>Transactional error (cy): Mae'n rhaid i ddyddiad O 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' ym Mlwch C190B fod ar neu ar ôl dyddiad I cyfnod y ffurflen dreth ym Mlwch 35</p>	181
<p>Error code: 9556</p> <p>Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/SurrenderInformation/Company/AccountingPeriod</p> <p>Description: The period covered by [C190B] should not be longer than 12 months</p> <p>Transactional error (en): The 'Accounting period of claimant company' in Box C190B must not be longer than 12 months.</p> <p>Transactional error (cy): Ni ddylai 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' ym Mlwch C190B fod yn hirach na 12 mis</p>	181
<p>Error code: 9557</p> <p>Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/SurrenderInformation/Company/AccountingPeriod</p> <p>Description: The 'To' date of [C190B] should not be before the 'From' date</p> <p>Transactional error (en): The 'Accounting period of claimant company' To date must not be before the From date in Box C190B</p> <p>Transactional error (cy): Ni ddylai dyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' fod cyn y dyddiad O ym Mlwch C190B</p>	181
<p>Error code: 9558</p> <p>Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/SurrenderInformation/Company/AccountingPeriod</p> <p>Description: The 'To' date of [C190B] should be on or after [30]</p> <p>Transactional error (en): The 'Accounting period of claimant company' To date in Box C190B must be on or after the return period From date in Box 30</p> <p>Transactional error (cy): Mae'n rhaid i ddyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' ym Mlwch C190B fod ar neu ar ôl dyddiad O cyfnod y ffurflen dreth ym Mlwch 30</p>	181
<p>Error code: 9559</p> <p>Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/SurrenderInformation/AmountSurrenderedTotal</p> <p>Description: [C195] should equal the sum of all iterations of [C190D]</p> <p>Transactional error (en): Box C195 must equal the sum of all 'Amount surrendered' in Boxes C190D</p> <p>Transactional error (cy): Mae'n rhaid i Flwch C195 fod yn hafal i swm yr holl symiau 'Swm a ildwyd' ym Mlwch C190D</p>	182
<p>Error code: 9560</p> <p>Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/ConsentOptions/SimplifiedArrangementInForce</p> <p>Description: [C195] should exceed 0 if [SC188] is present</p> <p>Transactional error (en): If 'Simplified arrangement in force' is completed then Box C195 must be greater than 0 (zero)</p> <p>Transactional error (cy): Os yw 'Trefniant syml mewn grym' wedi ei gwblhau yna mae'n rhaid i Flwch C195 fod yn fwy na 0 (sero)</p>	183
<p>Error code: 9561</p> <p>Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/ConsentOptions/NoticeOfConsentCompleted</p> <p>Description: [DECLARATION2] should be present if [SC189] is present</p> <p>Transactional error (en): Amounts surrendered as group relief for carried forward losses Declaration must be completed if Notice of consent is completed</p> <p>Transactional error (cy): Mae'n rhaid llenwi 'Datganiad - Symiau a ildwyd fel rhyddhad grŵp ar gyfer colledion a gariwyd ymlaen' os yw'r 'Hysbysiad o gydsyniad' wedi ei lenwi</p>	183

<p>Error code: 9562</p> <p>Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/ConsentOptions/NoticeOfConsentCompleted</p> <p>Description: [C195] should exceed 0 if [SC189] is present</p> <p>Transactional error (en): If 'Simplified arrangement in force' is completed then Box C195 must be greater than 0 (zero)</p> <p>Transactional error (cy): Os yw 'Trefniant syml mewn grym' wedi ei gwblhau yna mae'n rhaid i Flwch C195 fod yn fwy na 0 (sero)</p>	183
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Error code: 9587 Location: [CTG]/DeductionsAndReliefs/TotalOfDeductionsAndReliefs/Total Description: If [G100C] is present, [G100A] or [G100B] should be present Transactional error (en): Box G100C can only be completed if Box G100A or Box G100B are completed	239
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Error code: 9592 Location: [CTG]/DeductionsAndReliefs/ProfitsBeforeDonationsAndGroupRelief/Total Description: If [G105C] is present, [G105A] or [G105B] should be present Transactional error (en): Box G105C can only be completed if Box G105A or Box G105B are completed	240
Error code: 9593 Location: [CTG]/DeductionsAndReliefs/ProfitsBeforeDonationsAndGroupRelief/Total Description: [G105C] must equal [G45C] minus [G100C] Transactional error (en): Box G105C must equal Box G45C minus Box G100C	240
Error code: 9594 Location: [CTG]/DeductionsAndReliefs/ProfitsBeforeDonationsAndGroupRelief/Total Description: [G105C] should equal [300]. Transactional error (en): Box G105C must equal Box 300	240
Error code: 9595 Location: [CTG]/DeductionsAndReliefs/ProfitsBeforeDonationsAndGroupRelief/Total Description: [G105C] should equal [G105A] plus [G105B] Transactional error (en): Box G105C must equal the sum of Boxes G105A and G105B	240
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Error code: 9597 Location: [CTG]/DeductionsAndReliefs/QualifyingDonations/Total Description: If [G110C] is present, [G110A] or [G110B] should be present Transactional error (en): Box G110C can only be completed if Box G110A or Box G110B are completed	242
Error code: 9598 Location: [CTG]/DeductionsAndReliefs/QualifyingDonations/Total Description: [G110C] should equal [G110A] plus [G110B] Transactional error (en): Box G110C must equal the sum of Boxes G110A and G110B	242
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Error code: 9611 Location: [CTE]/InformationRequired/Expenditure/TradingCosts Description: [E50] should exceed 0 if [E95] is present Transactional error (en): Box E50 must be greater than 0 (zero) if Box E95 is completed Transactional error (cy): Mae'n rhaid i Flwch E50 fod yn fwy na 0 (sero) os yw Blwch E95 wedi ei gwblhau	195
Error code: 9612 Location: [CTE]/InformationRequired/Expenditure/UKlandBuildings Description: [E60] should exceed 0 if [E100] is present Transactional error (en): Box E60 must be greater than 0 (zero) if Box E100 is completed Transactional error (cy): Mae'n rhaid i Flwch E60 fod yn fwy na 0 (sero) os yw Blwch E100 wedi ei gwblhau	196

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<p>Error code: 9650  Location: [CTF]/TonnageTax  Description: [QUALIFYINGSHIPS] or [RELEVANTSHIPPINGPROFITS] should be present if [TONNAGETAX] is present  Transactional error (en): Supplementary form CT600F can only be present if at least one of 'Part 3 Relevant shipping profits' or 'Part 4: Computation of tonnage tax profits' is completed  Transactional error (cy): Gall ffurflen atodol CT600F dim ond fod yn bresennol os yw o leiaf un o'r rhain wedi ei cwblhau: 'Rhan 3: Elw llongau perthnasol' neu 'Rhan 4: Cyfrifiant elw treth tunelledd'</p>	203
<p>Error code: 9651  Location: [CTF]/TonnageTax/Information/TonnageGroup/GroupElection  Description: [F10] should be present if [F5A/F5B] equals 'yes'  Transactional error (en): Box F10 must be completed if Box F5A is Yes  Transactional error (cy): Mae'n rhaid cwblhau Blwch F10 os yw Blwch F5A yn lawn</p>	204
<p>Error code: 9652  Location: [CTF]/TonnageTax/Information/TonnageGroup/GroupElection  Description: [F25A/F25B/F25C] should be present if [F5A/F5B] equals 'yes'  Transactional error (en): Box F25A, F25B or F25C must be completed if Box F5A is Yes  Transactional error (cy): Mae'n rhaid cwblhau Blwch F25A, F25B neu F25C os yw Blwch F5A yn lawn</p>	204
<p>Error code: 9653  Location: [CTF]/TonnageTax/Information/TonnageGroup/Name  Description: [F10] should not be present if [F5A/F5B] equals 'no'  Transactional error (en): Box F10 must not be completed if Box F5B is No  Transactional error (cy): Ni ddylid cwblhau Blwch F10 os yw Blwch F5B yn Na</p>	205
<p>Error code: 9656  Location: [CTF]/TonnageTax/Information/CompanyMetCharteredInLimit  Description: [F20A/F20B/F20C] should equal 'na' if [F5A/F5B] equals 'yes'  Transactional error (en): If Box F5A is Yes then Box F20C must be Not applicable  Transactional error (cy): Os yw Blwch F5A yn lawn yna mae'n rhaid i Flwch F20C fod yn Ddim yn gymwys</p>	205
<p>Error code: 9659  Location: [CTF]/TonnageTax/Information/GroupMetCharteredInLimit  Description: [F25A/F25B/F25C] should not be present if [F5A/F5B] equals 'no'  Transactional error (en): Boxes F25A, F25B or F25C must not be completed if Box F5B is No  Transactional error (cy): Ni ddylid cwblhau Blychau F25A, F25B neu F25C os yw Blwch F5A yn Na</p>	206
<p>Error code: 9660  Location: [CTF]/TonnageTax/Information/OffshoreActivities  Description: [OFFSHORETRAININGALLOWANCE] should be present if [F40A/F40B] equals 'yes'  Transactional error (en): Part 2 Offshore training allowance must be completed if Box F40A is Yes  Transactional error (cy): Mae'n rhaid cwblhau Rhan 2 Lwfans hyfforddi alltraeth os yw Blwch F40A yn lawn</p>	206
<p>Error code: 9663  Location: [CTF]/TonnageTax/QualifyingShips/Total  Description: [F70] should equal ( the sum of all iterations of [F70G] ) rounded down to the nearest whole pound  Transactional error (en): Box F70 must equal the sum of 'Tonnage Tax profits' in boxes 70G rounded down to the nearest whole pound.  Transactional error (cy): Mae'n rhaid i Flwch F70 fod yn hafal i swm 'Elw Treth tunelledd' ym mlychau 70G wedi ei dalgrynnu lawr i'r bunt agosaf</p>	212



<p>Error code: 9664  Location: [CTF]/TonnageTax/Information  Description: [F35A/F35B] should be present if [F30A/F30B/F30C] equals 'yes'  Transactional error (en): Box F35A or F35B must be completed if Box F30A is Yes  Transactional error (cy): Mae'n rhaid cwblhau Blwch F35A neu F35B os yw Blwch F30A yn lawr</p>	204
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<p>Error code: 9666  Location: [CTF]/TonnageTax/OffshoreTrainingAllowance  Description: [OFFSHORETRAININGALLOWANCE] should not be present if [F40A/F40B] equals 'no'  Transactional error (en): Part 2 Offshore training allowance must not be present if Box F40B is No  Transactional error (cy): Mae'n rhaid cwblhau Rhan 2 Lwfans hyfforddi alltraeth os yw Blwch F40B yn Na</p>	207
<p>Error code: 9701  Location: [CTG]/DeductionsAndReliefs/GroupRelief/Total  Description: If [G115C] is present, [310] should be present  Transactional error (en): Box G115C can only be completed if Box 310 is completed</p>	243
<p>Error code: 9702  Location: [CTG]/DeductionsAndReliefs/GroupRelief/Total  Description: If [G115C] is present, [G115A] or [G115B] should be present  Transactional error (en): Box G115C can only be completed if Box G115A or Box G115B are completed</p>	243
<p>Error code: 9703  Location: [CTG]/DeductionsAndReliefs/GroupRelief/Total  Description: [G115C] should equal [G115A] plus [G115B]  Transactional error (en): Box G115C must equal the sum of Boxes G115A and G115B</p>	243
<p>Error code: 9704  Location: [CTG]/DeductionsAndReliefs/GroupRelief/Total  Description: [G115C] should equal [310].  Transactional error (en): Box G115C must equal Box 310</p>	243
<p>Error code: 9705  Location: [CTG]/DeductionsAndReliefs/GroupReliefForCarriedForwardLosses/Total  Description: If [G117C] is present, [312] should be present  Transactional error (en): Box G117C can only be completed if Box 312 is completed</p>	244
<p>Error code: 9706  Location: [CTG]/DeductionsAndReliefs/GroupReliefForCarriedForwardLosses/Total  Description: If [G117C] is present, [G117A] or [G117B] should be present  Transactional error (en): Box G117C can only be completed if Box G117A or Box G117B are completed</p>	244
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<p>Error code: 9708  Location: [CTG]/DeductionsAndReliefs/GroupReliefForCarriedForwardLosses/Total  Description: [G117C] should equal [312].  Transactional error (en): Box G117C must equal Box 312</p>	244
<p>Error code: 9709  Location: [CTG]/DeductionsAndReliefs/ChargeableProfits/Total  Description: If [G120C] is present, [G120A] or [G120B] should be present  Transactional error (en): Box G120C can only be completed if Box G120A or Box G120B are completed</p>	245
<p>Error code: 9750  Location: [CTH]/Royalties/DeductionAmount  Description: For each iteration of [ROYALTIES], [H5G] must equal [H5D] multiplied by ( [H5F] 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 in Boxes H5G must equal 'Gross Amount of Royalty paid' in Boxes H5D multiplied by 'Rate of tax deducted from payment' in Boxes H5F 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 (cy): Mae'n rhaid i'r holl symiau 'Swm o dreth a didynnwyd o'r taliad' ym Mlychau H5G fod yn hafal i 'Swm Gros Breindal a dalwyd' ym Mlychau H5D wedi ei luosi â 'Cyfradd treth a didynnwyd o'r taliad' ym Mlychau H5F wedi ei rhannu â 100 a'i dalgrynnu i'r geiniog agosaf (talgrynwch i lawr ar gyfer ffracsiynau sy'n llai na hanner ceiniog ac i fyny ar gyfer ffracsiynau o hanner ceiniog neu fwy).</p>	259

<p>Error code: 9800  Location: [CTI]  Description: [I70] should be present if [I65] exceeds 0  Transactional error (en): Box I70 must be completed if Box I65 is greater than 0 (zero)  Transactional error (cy): Mae'n rhaid cwblhau Blwch I70 os yw Blwch I65 yn fwy na 0 (sero)</p>	261
<p>Error code: 9801  Location: [CTI]  Description: [I75] should be present if [I15] equals 'yes' and ( [I5] minus [I20] ) exceeds 0  Transactional error (en): Box I75 must be completed if Box I15 is completed and Box I5 minus Box I20 is greater than 0 (zero).  Transactional error (cy): Mae'n rhaid cwblhau Blwch I75 os yw Blwch I15 wedi ei gwblhau a Blwch I5 llai Blwch I20 yn fwy na 0 (sero).</p>	261
<p>Error code: 9802  Location: [CTI]/CalculationOfSupplementaryCharge/DisallowedFinancingCosts/Total  Description: [I30] should equal [I20] plus [I25]  Transactional error (en): Box I30 must equal the sum of Boxes I20 and I25  Transactional error (cy): Mae'n rhaid i Flwch I30 fod yn hafal i swm Blychau I20 ac I25</p>	264
<p>Error code: 9803  Location: [CTI]/CalculationOfSupplementaryCharge/Profits  Description: [I35] should equal [I5] plus [I30] if [I10] equals 'yes'  Transactional error (en): If Box I10 is completed then Box I35 must equal the sum of Boxes I5 and I30  Transactional error (cy): Os yw Blwch I10 wedi ei gwblhau yna mae'n rhaid i Flwch I35 fod yn hafal i swm Blychau I5 ac I30</p>	264
<p>Error code: 9804  Location: [CTI]/CalculationOfSupplementaryCharge/Profits  Description: If [I15] is 'yes' then [I35] must equal [I30] minus [I5] if the sum is positive, or zero otherwise.  Transactional error (en): If Box I5 is completed then Box I35 must equal Box I30 minus Box I5. If the result is negative please enter 0 (zero).  Transactional error (cy): Os yw Blwch I5 wedi ei gwblhau yna mae'n rhaid i Flwch I35 fod yn hafal i Flwch I30 llai Blwch I5. Os yw'r canlyniad yn negatif cofnodwch 0 (sero).</p>	264
<p>Error code: 9805  Location: [CTI]/CalculationOfSupplementaryCharge/MinusLosses  Description: [I50] should not exceed [I35]  Transactional error (en): Box I50 must not be greater than Box I35  Transactional error (cy): Ni ddylai Blwch I50 fod yn fwy na Blwch I35</p>	265
<p>Error code: 9807  Location: [CTI]/CalculationOfSupplementaryCharge/Tax  Description: [505] should be present and equal to [I70] if [I70] is present  Transactional error (en): If Box I70 is completed then Box 505 must be completed and equal to Box I70  Transactional error (cy): Os yw Blwch I70 wedi ei gwblhau mae'n rhaid i Flwch 505 fod wedi ei gwblhau ac yn hafal i Flwch I70</p>	266
<p>Error code: 9808  Location: [CTG]/DeductionsAndReliefs/ChargeableProfits/Total  Description: [G120C] must equal [G105C] minus (the sum of [G110C], [G115C], and [G117C])  Transactional error (en): Box G120C must equal Box G105C minus (the sum of Boxes G110C, G115C and G117C)</p>	245
<p>Error code: 9809  Location: [CTG]/DeductionsAndReliefs/ChargeableProfits/Total  Description: [G120C] should equal [315].  Transactional error (en): Box G120C must equal Box 315</p>	245
<p>Error code: 9810  Location: [CTG]/DeductionsAndReliefs/ChargeableProfits/Total  Description: [G120C] should equal [G120A] plus [G120B]  Transactional error (en): Box G120C must equal the sum of Boxes G120A and G120B</p>	245
<p>Error code: 9811  Location: [CTG]/TaxReconciliation  Description: [G135C] should be present if ( [G125C] plus [G130C] ) exceeds 0  Transactional error (en): Box G135C must be completed if the sum of Boxes G125C and G130C is greater than zero</p>	245
<p>Error code: 9812  Location: [CTG]/TaxReconciliation  Description: [G150C] should be present if ( [G140C] plus [G145C] ) exceeds 0  Transactional error (en): Box G150C must be completed if the sum of Boxes G140C and G145C is greater than zero</p>	245
<p>Error code: 9813  Location: [CTI]/NetRingFenceTrade/RingFenceCorpTaxIncluded  Description: [585] must be present and equal to [I80] if [I80] is present  Transactional error (en): If Box I80 is completed then Box 585 must be completed and equal to Box I80  Transactional error (cy): Os yw Blwch I80 wedi ei gwblhau mae'n rhaid i Flwch 585 fod wedi ei gwblhau ac yn hafal i Flwch I80</p>	267

<p>Error code: 9814  Location: [CTI]/NetRingFenceTrade/SupplementaryChargeTax  Description: [590] must be present and equal to [I85] if [I85] is present  Transactional error (en): If Box I85 is completed then Box 590 must be completed and equal to Box I85  Transactional error (cy): Os yw Blwch I85 wedi ei gwblhau mae'n rhaid i Flwch 590 fod wedi ei gwblhau ac yn hafal i Flwch I85</p>	267
<p>Error code: 9816  Location: [CTI]/CalculationOfSupplementaryCharge/FieldAllowance  Description: [I60] should not exceed [I35] minus [I50]  Transactional error (en): Box I60 must not be greater than Box I35 minus Box I50  Transactional error (cy): Ni ddylai Blwch I60 fod yn fwy na Blwch I35 llai Blwch I50</p>	265
<p>Error code: 9817  Location: [CTI]/CalculationOfSupplementaryCharge/NetProfits  Description: [I65] should equal [I45] minus the sum of [I50], [I55] and [I60]  Transactional error (en): Box I65 must equal Box I45 minus the sum of Boxes I50, I55 and I60  Transactional error (cy): Mae'n rhaid i Flwch I65 fod yn hafal i Flwch I45 llai swm Blychau I50, I55 ac I60</p>	266
<p>Error code: 9818  Location: [CTI]/CalculationOfSupplementaryCharge/Tax  Description: If [RF-SUPPLEMENTARY-CHARGE-RATE] does not change in the period [30] to [35] inclusive: [I70] should equal [I65] at [RF-SUPPLEMENTARY-CHARGE-RATE] for that period  Transactional error (en): If the ring fence supplementary charge rate does not change in the accounting period of the return then Box I70 must equal Box I65 multiplied by the ring fence supplementary charge rate for that period</p>	266
<p>Error code: 9819  Location: [CTI]/CalculationOfSupplementaryCharge/Tax  Description: If [RF-SUPPLEMENTARY-CHARGE-RATE] changes in the period [30] to [35] inclusive: let part1 = (the number of days from [30] to the end of the old rate inclusive, multiplied by [I65] and divided by number of days from [30] to [35] inclusive); let part2 = [I65] minus part1; [I70] must equal part1 at the former value of [RF-SUPPLEMENTARY-CHARGE-RATE] + part2 at the latter value of [RF-SUPPLEMENTARY-CHARGE-RATE]  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 ring fence supplementary charge rate changes in the accounting period of the return then Box I70 must be calculated as follows. Part1 equals the number of days from the return period From date in Box 30 to the date the rate changed multiplied by Box I65 and divided by the number of days in the accounting period of the return. If the pence figure is equal to or greater than 50p then round Part1 up otherwise round down, to the nearest whole pound. Part2 equals Box I65 minus Part1. Multiply each Part by the applicable ring fence supplementary charge rate and add together</p>	266
<p>Error code: 9820  Location: [CTG]/TaxReconciliation/ResearchAndDevelopmentCredit/Total  Description: If [G125C] is present, [530] should be present  Transactional error (en): Box G125C can only be completed if Box 530 is completed</p>	246
<p>Error code: 9821  Location: [CTG]/TaxReconciliation/ResearchAndDevelopmentCredit/Total  Description: If [G125C] is present, [G125A] or [G125B] should be present  Transactional error (en): Box G125C can only be completed if Box G125A or Box G125B are completed</p>	246
<p>Error code: 9822  Location: [CTG]/TaxReconciliation/ResearchAndDevelopmentCredit/Total  Description: [G125C] should equal [G125A] plus [G125B]  Transactional error (en): Box G125C must equal the sum of Boxes G125A and G125B</p>	246
<p>Error code: 9823  Location: [CTG]/TaxReconciliation/ResearchAndDevelopmentCredit/Total  Description: [G125C] should equal [530].  Transactional error (en): Box G125C must equal Box 530</p>	246
<p>Error code: 9824  Location: [CTG]/TaxReconciliation/CreativeCredit/Total  Description: If [G130C] is present, [540] should be present  Transactional error (en): Box G130C can only be completed if Box 540 is completed</p>	247
<p>Error code: 9825  Location: [CTG]/TaxReconciliation/CreativeCredit/Total  Description: If [G130C] is present, [G130A] or [G130B] should be present  Transactional error (en): Box G130C can only be completed if Box G130A or Box G130B are completed</p>	247
<p>Error code: 9826  Location: [CTG]/TaxReconciliation/CreativeCredit/Total  Description: [G130C] should equal [G130A] plus [G130B]  Transactional error (en): Box G130C must equal the sum of Boxes G130A and G130B</p>	247

Error code: 9827 Location: [CTG]/TaxReconciliation/CreativeCredit/Total Description: [G130C] should equal [540]. Transactional error (en): Box G130C must equal Box 540	247
Error code: 9828 Location: [CTG]/TaxReconciliation/ResearchAndDevelopmentOrCreativeTaxCredit/Total Description: If [G135C] is present, [545] should be present Transactional error (en): Box G135C can only be completed if Box 545 is completed	248
Error code: 9829 Location: [CTG]/TaxReconciliation/ResearchAndDevelopmentOrCreativeTaxCredit/Total Description: If [G135C] is present, [G135A] or [G135B] should be present Transactional error (en): Box G135C can only be completed if Box G135A or Box G135B are completed	248
Error code: 9830 Location: [CTG]/TaxReconciliation/ResearchAndDevelopmentOrCreativeTaxCredit/Total Description: [G135C] should equal [G125C] plus [G130C] Transactional error (en): Box G135C must equal the sum of Boxes G125C and G130C	248
Error code: 9831 Location: [CTG]/TaxReconciliation/ResearchAndDevelopmentOrCreativeTaxCredit/Total Description: [G135C] should equal [545]. Transactional error (en): Box G135C must equal Box 545	248
Error code: 9832 Location: [CTG]/TaxReconciliation/ResearchAndDevelopmentOrCreativeTaxCredit/Total Description: [G135C] should equal [G135A] plus [G135B] Transactional error (en): Box G135C must equal the sum of Boxes G135A and G135B	248
Error code: 9833 Location: [CTG]/TaxReconciliation/LandRemediationCredit/Total Description: If [G140C] is present, [550] should be present Transactional error (en): Box G140C can only be completed if Box 550 is completed	249
Error code: 9834 Location: [CTG]/TaxReconciliation/LandRemediationCredit/Total Description: If [G140C] is present, [G140A] or [G140B] should be present Transactional error (en): Box G140C can only be completed if Box G140A or Box G140B are completed	249
Error code: 9835 Location: [CTG]/TaxReconciliation/LandRemediationCredit/Total Description: [G140C] should equal [G140A] plus [G140B] Transactional error (en): Box G140C must equal the sum of Boxes G140A and G140B	249
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. Transactional error (cy): Rydych wedi ceisio cyflwyno cyfrifon neu gyfrifiannau aml dudalen ond nid ydych wedi nodi'r prif dudalen gyda phriodoledd Pwynt Mynediad.	127
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. Transactional error (cy): Rydych wedi ceisio cyflwyno cyfrifon neu gyfrifiannau aml dudalen ond nid ydych wedi nodi'r prif dudalen gyda phriodoledd Pwynt Mynediad.	127
Error code: 9902 Location: [XBRLsubmissionDetails]/Extension Description: [EXTENSION] should not be present if [RAWXBRLDOCUMENT] Transactional error (en): An extension taxonomy must not be provided if raw XBRL is submitted. Please contact your software supplier. Transactional error (cy): Ni ddylai estyniad tacsonomeg cael ei rhoi os yw XBRL crai yn cael ei chyflwyno. Cysylltwch â'ch darparwr meddalwedd.	130
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. Transactional error (cy): Mae 'Yr uchafswm sydd ar gael i'w ildio fel rhyddhad grŵp' wedi ei gwblhau felly mae'n rhaid i'r swm sy'n 'Codi' fod yn fwy na sero.	136

<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'.  Transactional error (cy): Ni ddylai 'Yr uchafswm sydd ar gael i'w ildio fel rhyddhad grŵp' fod yn fwy na'r swm sy'n 'Codi'.</p>	136
<p>Error code: 9954  Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupRelief  Description: If [N003] equals 'new' and [310] is greater than zero then [C10] must be present  Transactional error (en): Box C10 must be completed if the return type is New and Box 310 is greater than 0 (zero)  Transactional error (cy): Mae'n rhaid cwblhau Blwch C10 os yw math y ffurflen dreth yn Newydd a Blwch 310 yn fwy na 0 (sero)</p>	59
<p>Error code: 9955  Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupRelief  Description: If [N003] is 'new' and [310] is greater than zero then [SC161] or [AUTHORISATION] must be present  Transactional error (en): If return type is New and Box 310 is greater than 0 (zero) then 'Copy of Notices of Consent Attached' must be Yes or 'Authorisation of claim to group relief for simplified arrangements' must be completed  Transactional error (cy): Os yw math y ffurflen dreth yn Newydd a Blwch 310 yn fwy na 0 (sero) yna mae'n rhaid i 'Copi o Hysbysiadau Cydsynio wedi eu hatodi' fod yn lawn neu mae'n rhaid cwblhau 'Awdurdod o gais ar gyfer rhyddhad grŵp ar gyfer trefniadau syml'</p>	59
<p>Error code: 9956  Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/RingFenceProfitsIncluded  Description: [135] should equal 'yes' or [N003] should equal 'amended' if [320] is present  Transactional error (en): Box 320 can only be completed if Box 135 is completed or return type is Amended  Transactional error (cy): Gellir ond cwblhau Blwch 320 os yw Blwch 135 wedi ei gwblhau neu mae'r math o ffurflen dreth yn Diwygiedig</p>	60
<p>Error code: 9957  Location: [CTG]/TaxReconciliation/LandRemediationCredit/Total  Description: [G140C] should equal [550].  Transactional error (en): Box G140C must equal Box 550</p>	249
<p>Error code: 9958  Location: [CTG]/TaxReconciliation/LifeAssuranceCompanyCredit/Total  Description: If [G145C] is present, [555] should be present  Transactional error (en): Box G145C can only be completed if Box 555 is completed</p>	250
<p>Error code: 9959  Location: [CTG]/TaxReconciliation/LifeAssuranceCompanyCredit/Total  Description: [G145C] should equal [G145B].  Transactional error (en): Box G145C must equal box G145B</p>	250
<p>Error code: 9960  Location: [CTG]/TaxReconciliation/LifeAssuranceCompanyCredit/Total  Description: [G145C] should equal [555].  Transactional error (en): Box G145C must equal Box 555</p>	250
<p>Error code: 9961  Location: [CTC]/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/NoticeOfConsentCompleted  Description: [SC151] should not be present if [SC152] is present  Transactional error (en): Notice of consent completed' must not be Yes if 'Copy of notices of consent attached' is Yes  Transactional error (cy): Rhaid i hysbysiad cydsynio wedi ei gwblhau peidio â bod yn lawn os ydy 'Copi o hysbysiadau cydsynio wedi eu hatodi' yn lawn</p>	171
<p>Error code: 9962  Location: [CTG]/TaxReconciliation/TotalLandAndLifeCredit/NorthernIreland  Description: [G150A] should equal [G140A].  Transactional error (en): Box G150A must equal Box G140A</p>	251
<p>Error code: 9963  Location: [CTG]/TaxReconciliation/TotalLandAndLifeCredit/Total  Description: If [G150C] is present, [560] should be present  Transactional error (en): Box G150C can only be completed if Box 560 is completed</p>	251
<p>Error code: 9964  Location: [CTG]/TaxReconciliation/TotalLandAndLifeCredit/Total  Description: [G150C] should equal [G150A] plus [G150B]  Transactional error (en): Box G150C must equal the sum of Boxes G150A and G150B</p>	251

<p>Error code: 9965  Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Computations  Description: If [90B] is absent, then there must be a Computations element as a child of [N107], or at least one instance of [N106] with type = 'computations'.  Transactional error (en): You must provide a Tax Computation with the return unless you provide a valid reason not to supply it  Transactional error (cy): Mae'n rhaid i chi gyflwyno Cyfrifiant Treth gyda'r ffurflen dreth oni bai eich bod yn rhoi rheswm dilys dros beidio â'i chyflwyno</p>	39
<p>Error code: 9966  Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Computations  Description: If [90B] is absent, then there must not be both a Computations element as a child of [N107] and any instances of [N106] with type = 'computations'.  Transactional error (en): You cannot provide both iXBRL and PDF Tax Computations with the return  Transactional error (cy): Ni allwch roi iXBRL a Chyfrifiannau Treth PDF gyda'r ffurflen dreth</p>	39
<p>Error code: 9967  Location: [CTG]/TaxReconciliation/TotalLandAndLifeCredit/Total  Description: If [G150C] is present, [G150A] or [G150B] should be present  Transactional error (en): Box G150C can only be completed if Box G150A or Box G150B are completed</p>	251
<p>Error code: 9968  Location: [CTG]/TaxReconciliation/TotalLandAndLifeCredit/Total  Description: [G150C] should equal [G140C] plus [G145C]  Transactional error (en): Box G150C must equal the sum of Boxes G140C and G145C</p>	251
<p>Error code: 9969  Location: [CTG]/TaxReconciliation/TotalLandAndLifeCredit/Total  Description: [G150C] should equal [560].  Transactional error (en): Box G150C must equal Box 560</p>	251
<p>Error code: 9970  Location: [XBRLsubmissionDetails]/Instance/EncodedInlineXBRLDocument  Description: If multiple repetitions of [ENCODEDINLINEXBRLDOCUMENT] 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): Rydych wedi ceisio cyflwyno cyfrifon neu gyfrifiannau aml dudalen ond nid ydych wedi nodi priodoleddau enw'r ffeil ar gyfer pob un o'r tudalennau</p>	128
<p>Error code: 9970  Location: [XBRLsubmissionDetails]/Instance/InlineXBRLDocument  Description: If multiple repetitions of [INLINEXBRLDOCUMENT] 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): Rydych wedi ceisio cyflwyno cyfrifon neu gyfrifiannau aml dudalen ond nid ydych wedi nodi priodoleddau enw'r ffeil ar gyfer pob un o'r tudalennau.</p>	129
<p>Error code: 9971  Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Accounts/NoAccountsReason  Description: If [90A] is "PDF accounts attached with explanation", then there must be at least one instance of [N106] with type = 'accounts'.  Transactional error (en): You must provide a set of PDF Accounts if 'No accounts reason' is completed with 'PDF accounts attached with explanation'  Transactional error (cy): Mae'n rhaid i chi gyflwyno set o Gyfrifon PDF os yw'r 'Rheswm dim cyfrifon' wedi ei gwblhau gyda 'Cyfrifon PDF sydd wedi eu hatodi ynghyd ag esboniad'</p>	38
<p>Error code: 9972  Location: [CTG]/TaxReconciliation/CapitalAllowancesFirstYearCredit/Total  Description: If [G155C] is present, [565] should be present  Transactional error (en): Box G155C can only be completed if Box 565 is completed</p>	252
<p>Error code: 9973  Location: [CTC]/ClaimToGroupRelief/ClaimAuthorisation/CopyOfNoticesOfConsentAttached  Description: [310] should exceed 0 if [SC161] is present  Transactional error (en): If 'Copy of notices of consent' is completed then Box 310 must be greater than 0 (zero)  Transactional error (cy): Os ydy 'Copi o hysbysiadau cydsynio wedi eu hatodi' wedi ei gwblhau yna mae'n rhaid bod Blwch 310 yn fwy na 0 (sero)</p>	164
<p>Error code: 9974  Location: [CTC]/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/SimplifiedArrangementInForce  Description: [C90] should exceed 0 if [SC150] is present  Transactional error (en): If 'Simplified arrangement in force' is completed then Box C90 must be greater than 0 (zero)  Transactional error (cy): Os yw 'Trefniant syml mewn grym' wedi ei gwblhau yna mae'n rhaid i Flwch C90 fod yn fwy na 0 (sero)</p>	171

<p>Error code: 9975</p> <p>Location: [CTC]/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/NoticeOfConsentCompleted</p> <p>Description: [C90] should exceed 0 if [SC151] is present</p> <p>Transactional error (en): If 'Notice of consent completed' is Yes then Box C90 must be greater than 0 (zero)</p> <p>Transactional error (cy): Os ydy 'Copi o Hysbysiad Cydsynio wedi ei hatodi' yn lawn yna mae'n rhaid bod Blwch C90 yn fwy na 0 (sero)</p>	171
<p>Error code: 9976</p> <p>Location: [CTC]/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached</p> <p>Description: [C90] should exceed 0 if [SC152] is present</p> <p>Transactional error (en): If 'Copy of notices of consent' is Yes then Box C90 must be greater than 0 (zero)</p> <p>Transactional error (cy): Os ydy 'Copi o hysbysiadau cydsynio wedi eu hatodi' yn lawn yna mae'n rhaid bod Blwch C90 yn fwy na 0 (sero)</p>	172
<p>Error code: 9977</p> <p>Location: [CTG]/TaxReconciliation/CapitalAllowancesFirstYearCredit/Total</p> <p>Description: If [G155C] is present, [G155A] or [G155B] should be present</p> <p>Transactional error (en): Box G155C can only be completed if Box G155A or Box G155B are completed</p>	252
<p>Error code: 9978</p> <p>Location: [CTG]/TaxReconciliation/CapitalAllowancesFirstYearCredit/Total</p> <p>Description: [G155C] should equal [G155A] plus [G155B]</p> <p>Transactional error (en): Box G155C must equal the sum of Boxes G155A and G155B</p>	252
<p>Error code: 9979</p> <p>Location: [CTG]/TaxReconciliation/CapitalAllowancesFirstYearCredit/Total</p> <p>Description: [G155C] should equal [565].</p> <p>Transactional error (en): Box G155C must equal Box 565</p>	252
<p>Error code: 9980</p> <p>Location: [CTG]/LossesDeficitsAndExcess/LossesOfTradesUK/Total</p> <p>Description: If [G165C] is present, the 'Arising' element of [780/785] should be present</p> <p>Transactional error (en): Box G165C can only be completed if Box 780 is completed</p>	254
<p>Error code: 9981</p> <p>Location: [CTG]/LossesDeficitsAndExcess/LossesOfTradesUK/Total</p> <p>Description: If [G165C] is present, [G165A] or [G165B] should be present</p> <p>Transactional error (en): Box G165C can only be completed if Box G165A or Box G165B are completed</p>	254
<p>Error code: 9982</p> <p>Location: [CTG]/LossesDeficitsAndExcess/LossesOfTradesUK/Total</p> <p>Description: [G165C] should equal [G165A] plus [G165B]</p> <p>Transactional error (en): Box G165C must equal the sum of Boxes G165A and G165B</p>	254
<p>Error code: 9983</p> <p>Location: [CTG]/LossesDeficitsAndExcess/LossesOfTradesUK/Total</p> <p>Description: [G165C] must equal the 'Arising' element of [780/785].</p> <p>Transactional error (en): Box G165C must equal Box 780</p>	254
<p>Error code: 9984</p> <p>Location: [CTG]/LossesDeficitsAndExcess/LossesOfTradesOutsideUK/Total</p> <p>Description: If [G170C] is present, [790] should be present</p> <p>Transactional error (en): Box G170C can only be completed if Box 790 is completed</p>	255
<p>Error code: 9985</p> <p>Location: [CTG]/LossesDeficitsAndExcess/LossesOfTradesOutsideUK/Total</p> <p>Description: [G170C] should equal [G170B].</p> <p>Transactional error (en): Box G170C must equal Box G170B</p>	255
<p>Error code: 9986</p> <p>Location: [CTG]/LossesDeficitsAndExcess/LossesOfTradesOutsideUK/Total</p> <p>Description: [G170C] should equal [790].</p> <p>Transactional error (en): Box G170C must equal Box 790</p>	255
<p>Error code: 9987</p> <p>Location: [CTG]/Indicators/BackOfficeActivities</p> <p>Description: If [G175] is present, [8] should be present</p> <p>Transactional error (en): Box G175 can only be completed if Box 8 is completed</p>	255
<p>Error code: 9988</p> <p>Location: [CTG]/Indicators/SMEelectionIntoLargeCompanyRegime</p> <p>Description: If [G185] is present, [8] should be present</p> <p>Transactional error (en): Box G185 can only be completed if Box 8 is completed</p>	256

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