



HM Revenue  
& Customs

# Automatic Exchange of Information (AEOI) UK Submission User Guide for use with uk\_aeoi\_submission\_v2.0.xsd

User Guide updated 21/05/2018

**This guide and associated files are to be used for ALL submissions made after 19/03/2018.**

## Change log:

- Change log added.
- Guide Renamed: AEOI\_UK\_Submission Guide v2 0 Updated ??\_??\_2016.doc
- Minor changes to layout.
- Correction of Action: Variation and Replacement definitions.

### ***Updated 13/12/2016***

- Updated guidance on prohibited characters
- Updated wording and added clarifications on ALL Elections (FIReport) and Indicators (AccountData)
- Updated wording and added clarifications to elements in AccountData – AccountNumber; AccountBalance; AccountHolder@Type;
- Updated wording and added clarifications to elements in HolderTaxInfo – TIN; ResCountryCode
- Updated wording and added clarifications to elements in BirthInfo – CitySubEntity; BirthCountryCode; BirthFormerCountryName
- Updated wording and added clarifications to elements in HolderInfo – IN; ResCountryCode
- Added Appendix C & D
- Swapped contents of Appendix B & C

### ***Updated 13/02/2018***

- Schema is unchanged.
- Updates to guide reflect common queries and feedback.
- Minor changes to layout and wording e.g. standardised Message Element section.
- Updated wording to confirm Undocumented Accounts must only be reported with a ResCountryCode of GB.
- Clarification of maximum file sizes for the AEOI portal.
- Clarification of NPFFI reporting period and ResCountryCode.

### ***Updated 27/04/2018***

- Guide Renamed: AEOI\_UK\_Submission Guide v2 0 Updated 27\_04\_2018.doc
- Schema is unchanged.
- Corrected omission of Insurance Election guidance.
- Correction to format of FIRegisterId pattern.

### ***Updated 21/05/2018***

- Guide Renamed: AEOI\_UK\_Submission Guide v2 0 Updated 21\_05\_2018.doc
- Schema is unchanged.
- Corrected error in Insurance Election guidance as it is now reportable.

## Glossary of terms

Acronym	Description
AEOI	Automatic Exchange of Information
CDOTs	FATCA like agreement between the UK and it's Crown Dependencies and Overseas Territories
CDs	Crown Dependencies: Guernsey (GG), Isle of Man (IM) & Jersey (JE)
CRS	Common Reporting Standard
DAC2	Exchange of financial Information within EU (EU CRS)
FATCA	Foreign Account Tax Compliance Act
FFI	Foreign Financial Institutions
FI	Financial Institution
GIIN	Global Intermediary Identification Number
HMRC	HM Revenue & Customs
IGA	Inter-Governmental Agreement
IRS	United States Internal Revenue Service
ISO	International Organization for Standardization
MCAA	Multi-Lateral Competent Authority Agreement
MS	European Union Member State
OECD	Organisation for Economic Co-operation and Development
OTs	Overseas Territories: Anguilla (AI), Bermuda (BM), British Virgin Islands (VG), Cayman Islands (KY), Gibraltar (GI), Montserrat (MS) & Turks & Caicos (TC)
XML	eXtensible Markup Language
XSD	XML Schema Definition File

## List of Appendix

- **Appendix A** contains a list of changes between uk\_fatca\_submission.xsd (v1.2) and uk\_aeoi\_submission.xsd (v2.0)
- **Appendix B** contains a scenario whereby a controlling person can be an entity
- **Appendix C** contains additional information relating to errors within an AEOI UK message.
- **Appendix D** contains a list of HMRC database validations
- **Appendix E** contains diagram of Invalid Action Checks

## Background

In 2014, HMRC introduced the uk\_fatca\_submission.xsd (v1.2) allowing UK Financial Institutions to submit US FATCA data to HMRC for the period ended 31 December 2014. The schema also allowed UK FIs to report US FATCA for the period ended 31 December 2015 and Crown Dependencies and Overseas Territories (CDOT) for the periods ended 31 December 2014 and 2015.

This has now been replaced by the uk\_aeoi\_submission.xsd (v2.0) which incorporates CRS reporting for the period ending 31 December 2016.

This schema should be used for any variations/replacements that may be required to submissions made for the periods ended 31 December 2014 & 2015

### ***Automatic Exchange of Information (AEOI)***

AEOI seeks to establish a global methodology for the sharing amongst tax authorities of relevant information in relation to financial assets and can currently be used to describe similar but separate reporting obligations:

### ***Foreign Account Tax Compliance Act (FATCA)***

Crown Dependencies & Overseas Territories Agreements (CDOT known as UK FATCA)  
Common Reporting Standard (CRS)

The AEOI Service (previously HMRC FATCA Portal) allows Financial Institutions (FIs) to report to HMRC on interests held by US Specified Persons under FATCA and overseas residents under CDOT agreements and CRS.

The UK schema allows the collection of FATCA, CDOT and CRS data in a single report. HMRC will sort and aggregate this data into the correct formats and submit annual returns to the relevant jurisdictions.

### ***Foreign Account Tax Compliance Act (FATCA)***

Following introduction of the United States Foreign Account Tax Compliance Act (FATCA) legislation, the UK signed an Intergovernmental Agreement with the USA to implement FATCA in the UK. It requires Financial Institutions (FIs) in the UK to identify financial accounts held by US Specified Persons and supply account and financial information annually to HMRC, which is exchanged with the US.

### ***Crown Dependencies & Overseas Territories Agreements (CDOT known as UK FATCA)***

In 2013 the UK signed Intergovernmental Agreements with its Crown Dependencies and Overseas Territories (CDOTs). These agreements are based on FATCA and allow for the automatic exchange of financial account information between the UK and the CDOTs.

### ***Common Reporting Standard (CRS)***

The Common Reporting Standard (CRS) is the result of the drive by the G20 nations to develop a global standard for the automatic exchange of financial account information. Developed by the OECD, the CRS aims to maximise efficiency and reduce costs for financial institutions by drawing heavily on the approach taken to implementing FATCA.

There are, however, some distinct differences between the two systems, driven to a large extent by the multilateral nature of the CRS compared to FATCA and the US specific features of FATCA

such as reporting on the basis of citizenship as well as tax residence, compared to only tax residence under the CRS, and the FATCA withholding tax which introduces additional features into the reporting process that are not needed when implementing the CRS.

The regulations that require UK financial institutions to identify, maintain and report information for exchange with these jurisdictions, The International Tax Compliance Regulations 2015, came into force on 15 April 2015.

## **AEOI Registration**

The HMRC FATCA portal has been re-branded as the AEOI Service.

You must be registered for the Government Gateway as an Organisation to be able to use this service.

The AEOI Portal allows FIs and third parties to register in the UK to use the AEOI service. When you register you will be asked to supply details for a User and details for one or more FIs. By entering the FIs details at registration it is not necessary to re-enter them at submission.

**If there are any changes to either the User or the FI's details you must update your registration.**

### ***Information required at registration:***

#### **User / submitter details**

Organisation name (optional)  
Contact Name – first and surname  
Building identifier  
Street  
District (optional)  
City  
Post code (optional)  
Country code  
Email  
Telephone (optional)

#### **Financial Institution details**

Organisation name (dependant)  
Contact Name – first and surname (dependant)  
Building identifier  
Street  
District (optional)  
City  
Post code (optional)  
Country code  
Email  
Telephone (optional)  
GIIN - Global Intermediary Identification Number  
IN - Identification Number (optional)  
UTR (dependant)  
NINO (dependant)  
Acknowledgement that you have no UK tax identifier (dependant)  
Filer Category (optional)

## Scope of this guide

This guide explains the information to be included in each element of the XML.

### ***Audience***

This guide is expected to be used by people that have a good understanding of XML. Alternatively the AEOI Service allows you to create a return by manually inputting data.

## General Information

The UK Submission schema is used to verify that the XML created conforms to HMRC's rules for submission.

The term "message" that is used throughout this document refers to a XML instance based on the UK Submission schema.

The schema allows a submitter to create a new message, replace a previous message in its entirety, update a previous message or delete an erroneous message. The schema also allows for the reporting of the financial information of organisations and individuals accounts on an annual basis (reporting period).

You cannot combine multiple reporting years in a single XML message. If you have data to report for 2 reporting periods e.g. 2014 and 2015 these must be submitted in separate XML messages.

A single message can contain reports for multiple reportable jurisdictions e.g. a single message can contain a single account that is reportable to United States, Jersey, France and India, or any combination thereof.

Any filing on behalf of a Bermuda FI should not mix GB and Bermuda returns in the same file. A separate XML must be completed for UK and Bermuda reporting.

### ***Uniqueness of References***

All references (i.e. MessageRef, FIReturnRef and AccountRef) **MUST** be unique in **time and space**. This is to say that a reference must not have been used in any other message, for any year or be repeated within a message, irrespective of whether that message has been successfully submitted or not.

The exception being where you are submitting a Void, Replacement or Variation message and need to include these references.

This document provides suggested formats to ensure the uniqueness of references.

### ***How to Determine the Category of Your Message***

The schema allows for:

#### **NewSubmission**

The initial submission for a reporting period is always set at 'NewSubmission'. This is the only time you use the 'NewSubmission' as the category for your message for that reporting period (see scenario 4 for exception to this rule).

#### **SubmissionVariation**

You should use 'SubmissionVariation' when we have previously received and successfully processed the data you wish to update.

#### **SubmissionReplacement**

You should use 'SubmissionReplacement' when the majority of the data you have previously supplied has changed.

#### **VoidSubmission**

You should use 'VoidSubmission' when you need to delete data we have previously received and successfully processed

If you have more than a minor change to either FI data or Account data, replace the entire submission using “SubmissionReplacement”

Below are some examples of when the other message types are expected to be used:

**Scenario 1:** I have submitted a NewSubmission message and had a verification email saying it has been successful. I then realised that there were many erroneous account holders within the report.

**Solution:** You should submit a ‘SubmissionReplacement’ message. Remove the erroneous account holders from the original XML message and resend the message using the Replacement section (Ref Id = S2.3) of the Submission element.

**Scenario 2:** I have submitted a NewSubmission message and had a verification email saying it has been successful. I then realised that a balance on one account is incorrect.

**Solution:** You should submit a ‘SubmissionVariation’ message. You will need to input:  
The AccountRef of the account that needs to be corrected from that original message.  
The entire account data for the account that needs to have its balance corrected.  
Specify AccountAction as “Variation”

**Scenario 3:** I have submitted a NewSubmission message and had a verification message stating I have an invalid file and should resubmit the file once it has been corrected.

**Solution:** You should submit a ‘NewSubmission’ message as the data from the original message will not have been added to the database. The new submission should have a new unique MessageRef; FIReturnRef & AccountRefs.

**Scenario 4:** I have submitted a NewSubmission(1) message and a SubmissionVariation(1) (or SubmissionReplacement) message in quick succession. I received a verification message stating I have an invalid file (on the original NewSubmission). N.B. This will also cause the SubmissionVariation to fail.

**Solution:** Create a NewSubmission(2) which corrects the errors in NewSubmission(1) as well as the updates in SubmissionVariation(1), with new unique MessageRef; FIReturnRef & AccountRefs.

### *Replacing a SubmissionReplacement Message*

When you need to replace a replacement message, the process would be as follows:

- 1) NewSubmission message on 30 April
- 2) SubmissionReplacement message on 15 May further errors found with the replacement
- 3) SubmissionReplacement message on 30 May

The XML message at ‘3’ should have in the ReplacedMessageRef element (S2.3.2) the MessageRef of the last message (i.e. 15 May) involved in the process.

Other SubmissionReplacement facts:

When issuing a SubmissionReplacement message, any ‘action’ element should always be ‘New’.

SubmissionReplacement messages should never contain ‘Void’ elements.

### *The ‘Action’ elements*

In order to process your return effectively, HMRC need to understand what to do with the data you supply.

#### **New**

Selecting the ‘New’ action means that the data you are supplying within that section of the message has not been delivered to us before. It should be treated as newly created data. It will have a new action references MessageRef, FIReturnRef and AccountRef

#### **Replacement**

The data given a ‘replacement’ action means we have previously received and successfully processed the data you wish to replace. If the majority of the data you have previously supplied needs to be changed then select this option, referring to the original action references MessageRef, FIReturnRef and AccountRefs.

## Variation

The data given a 'variation' action means we have previously received and successfully processed the data you wish to update. We will have unique action references MessageRef, FIReturnRef and AccountRef that you supplied within the original message.

You have decided that it is necessary for us to overwrite that original data, identified by the action reference, with the data marked as a variation.

You will still need to fulfil the mandatory elements within the section you are varying. This includes any 'child' elements that are required by the schema.

If you need to completely remove a set of data then the use of the 'Void' action elements SubmissionVoid, VoidFIReturn and VoidAccountData is recommended.

If you need to use a VoidFIReturn or VoidAccountData the MessageCategory should always be SubmissionVariation.

## Technical Guidance

- HMRC have designed this XML schema using the following standards:
- All elements have a unique ID to allow quick cross-reference.
- All element and attributes use Upper Camel Case (UCC), e.g. ReportingPeriod, and avoid hyphens, spaces etc.
- ComplexTypes or simpleTypes are set up when the particular types are likely to be re-used. e.g. PersonInformation.
- The schema references a separate ISO Country Code/Currency Code list.
- XML must be produced without Byte-Order-Mark (These can be added without user notification by opening the XML in certain text editors).

### *Naming the XML Message*

Once constructed, we strongly recommend that your XML message is named uniquely using the following format:

**9999999999YYYYMMDDHHMMSS99.xml**

First 10 digits are your unique AEOI User Identifier that was produced at HMRC AEOI Registration.

The next 8 digits are the date the file was created starting with year then month then day (all single digit day date or month dates should have a leading zero). Example Wednesday 9th April 2014 would be 20140409

The next 6 digits are the time of day in hours, minutes and seconds that the file was created.

The last 2 digits are an incremental number starting at '00' and increasing to '99' when a file is produced during the same second.

We strongly recommend that this format is also used for the element MessageRef in the XML.

Not following this structure will delay the processing of your file and could mean that HMRC will be unable to provide an email notification if your XML message should arrive corrupted or unreadable by our systems.

### *Maximum File size for One XML Instance*

There are file size limits when uploading a file via the AEOI Service:

The maximum file size is 25MB for a compressed ZIP file.

The maximum file size is 25MB for an uncompressed XML file.

However, a compressed ZIP file cannot decompress to an XML file larger than 500MB otherwise it will be rejected.

An XML file that is 500MB must be zipped and the file cannot be larger than 25MB.



## Checks on your Data

### *Prohibited Characters*


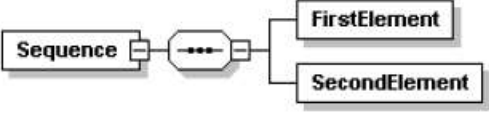

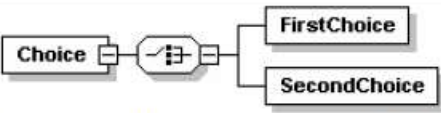



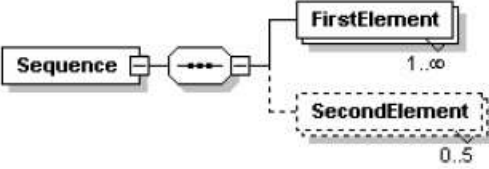
The Internal Revenue Service (IRS) in the United States of America has prohibited certain characters from being valid in XML element values for their schema.

We will reject any XML message that contains the following characters within the data of the XML message even if that message is schema valid:

Unacceptable Character(s)	Description	Acceptable XML equivalent	Example
&	Ampersand	N/A	Please replace any Ampersands from the data in the XML message with a space.
<	Less Than	N/A	Please replace any Less Thans from the data in the XML message with a space.
>	Greater Than	N/A	Please replace any Greater Thans from the data in the XML message with a space.
'	Apostrophe	N/A	Please replace any Apostrophes from the data in the XML message with a space.
"	Quotation Mark	N/A	Please replace any Quotation Marks from the data in the XML message with a space.
- -	Double Dash	N/A	Please replace any Consecutive Dashes from the data in the XML message with a space.
/*	Slash Asterisk	N/A	Please replace any Consecutive Slash Asterix from the data in the XML message with a space.
&#	Ampersand Hash	N/A	Please replace any consecutive Ampersand Hashes from the data in the XML message with a space.

**The US will be verifying Taxpayer Identification Numbers (TIN) and Global Intermediary Identification Number (GIIN) reported by the FI.**

Table of XML Symbols in use in this document

Symbol	Explanation	Example
	This symbol means that an element is a sequence of other inner elements.	 <p>The element <i>Sequence</i> is composed of two (child) elements: <i>FirstElement</i> and <i>SecondElement</i>.</p>
	This symbol means that an element is made of one and only one of the inner elements.	 <p>The element <i>Choice</i> contains a child element either <i>FirstChoice</i> or <i>SecondChoice</i>.</p>
	This continuous border indicates a mandatory element or attribute within an instance document. The three lines in the upper left corner indicates that the element as no child element (this notation does not apply to attributes).	<p><b>MandatoryElement</b></p> <p>The element <i>MandatoryElement</i> must be present in any XML instance document.</p>
	This dashed border means that the element or attribute is optional within an instance document.	<p><b>OptionalElement</b></p> <p>The <i>OptionalElement</i> is optional in any XML instance document.</p>
	The figures indicate the cardinality.	 <p>The element <i>Sequence</i> is made of the following child elements:</p> <ul style="list-style-type: none"> <li>▪ <i>FirstElement</i>: this element must occur at least one time;</li> <li>▪ <i>SecondElement</i>: this element is optional and can occur at most five times.</li> </ul>

## Message Elements

### Values for “required” row:

Yes	Required element for a NewSubmission
No	Optional element
Conditional	Mandatory element within the schema but may not be required dependent on MessageCategory or Choice element E.g. /AEOIUKSubmissionFIReport/Submission/ Replacement/ReplacedMessageRef is only required when MessageCategory is SubmissionReplacement.

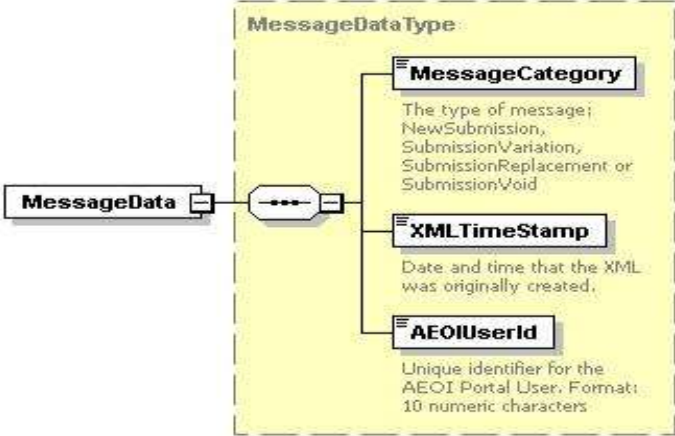
### element AEOIUKSubmissionFIReport

	Indicates the root structure of the AEOI UK Submission Schema
xpath	/AEOIUKSubmissionFIReport
ref id	S
data type	Not applicable
required	Yes
facets	None
children	<b>MessageData</b> <b>Submission</b> <b>VoidSubmission</b>

### attribute @SchemaVersion

	The root element has a mandatory attribute called SchemaVersion. This allows the XML instance to show the version of the AEOI UK Submission schema used to create the message. This value must match that of the <b>version="?.?"</b> used in the schema file uk_aeoi_submission_v?.?.xsd Initially the schema will be set at '2.0' and will increment by one minor point at each schema change i.e. 2.1, 2.2 etc.
xpath	/AEOIUKSubmissionFIReport/@SchemaVersion
ref id	S0
data type	xs:decimal
required	Yes
facets	None
children	Not Applicable

## element **MessageData**

	 <p><b>MessageDataType</b></p> <p><b>MessageCategory</b> The type of message; NewSubmission, SubmissionVariation, SubmissionReplacement or SubmissionVoid</p> <p><b>XMLTimeStamp</b> Date and time that the XML was originally created.</p> <p><b>AEOIUserId</b> Unique identifier for the AEOI Portal User. Format: 10 numeric characters</p>
	Indicates the message type, creation date and message sender.
xpath	/AEOIUkSubmissionFIRReport/MessageData
ref id	S1
data type	Not Applicable
required	Yes
facets	None
children	MessageCategory XMLTimeStamp AEOIUserId

## element **MessageCategory**

	Indicates the type of XML message and helps to ensure the message is processed correctly. The MessageCategory element is an XML enumeration consisting of the values below.											
xpath	/MessageDataType/MessageCategory											
ref id	S1.1											
data type	xs:token											
required	Yes											
facets	<table><tr><th>Value</th><th>Annotation</th></tr><tr><td>NewSubmission</td><td>Used when submitting an initial AEOI return.</td></tr><tr><td>SubmissionVariation</td><td>Used when changing data supplied in a previous message.</td></tr><tr><td>SubmissionReplacement</td><td>Used to entirely replace a previous message.</td></tr><tr><td>SubmissionVoid</td><td>Used when a previous message needs to be deleted.</td></tr></table>	Value	Annotation	NewSubmission	Used when submitting an initial AEOI return.	SubmissionVariation	Used when changing data supplied in a previous message.	SubmissionReplacement	Used to entirely replace a previous message.	SubmissionVoid	Used when a previous message needs to be deleted.	
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NewSubmission	Used when submitting an initial AEOI return.											
SubmissionVariation	Used when changing data supplied in a previous message.											
SubmissionReplacement	Used to entirely replace a previous message.											
SubmissionVoid	Used when a previous message needs to be deleted.											
children	None											

## element **XMLTimeStamp**

	This data element identifies the date and time when the message was compiled. It is anticipated this element will be automatically populated by the host system, Fractions of seconds are not used. Example: 2015-03-15T09:45:30
xpath	/MessageDataType/XMLTimeStamp
ref id	S1.2
data type	xs:dateTime
required	Yes
facets	<u>Format</u> YYYY-MM-DD'T'hh:mm:ss
children	None

# element **AEOIUserId**

	This is the unique identifier given to the User by HMRC during AEOI Service registration.	
xpath	/MessageDataType/AEOIUserId	
ref id	S1.3	
data type	xs:token	
required	Yes	
facets	Kind	Value
	length	10
	pattern	[0-9]{10}
children	None	

# element **Submission**

	<p>The main section of the XML file; this is where you record the information necessary to produce an AEOI return.</p> <p>If you choose to enter data in this section of the XML message then you will not be able to have a SubmissionVoid section.</p>	
xpath	/AEOIUKSubmissionFIReport/Submission	
ref id	S2	
data type	Not Applicable	
required	Yes	
facets	None	
children	<p>ReportingPeriod</p> <p>MessageRef</p> <p>Replacement</p> <p>FIReturn</p>	

### element **ReportingPeriod**

	<p>The ReportingPeriod identifies the calendar year to which the message relates in YYYY-MM-DD format. For example, if reporting information for the accounts or payments made in calendar year 2014, the field would read, "2014-12-31"</p> <p>The ReportingPeriod cannot be in the future. For example, making a report for 2016-31-12 in 2015 would be schema valid but will fail database validation.</p> <p>You cannot combine multiple reporting years in a single XML message.</p>						
xpath	/AEOIUKSubmissionFIReport/Submission/ReportingPeriod						
ref id	S2.1						
data type	xs:token						
required	Yes						
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>length</td><td>10</td></tr> <tr> <td>pattern</td><td>20[0-9]{2}-12-31</td></tr> </table>	Kind	Value	length	10	pattern	20[0-9]{2}-12-31
Kind	Value						
length	10						
pattern	20[0-9]{2}-12-31						
children	None						

### element **MessageRef**

	<p>Sender's unique reference for the message.</p> <p>We strongly recommended that you use the format: AEOIUserID + date of message (YYYYMMDD) + time of message HHMMSS + incremental sequence (e.g. 00-99) to ensure that this reference is kept unique in time and space: 12345678902016082015301000</p> <p>This indicates that a User with the identifier 1234567890 submitted the message on 2016-08-20 at 15:30:10 and gave the message the increment sequence of 00.</p> <p>You must keep a record of this reference to be able to replace or void this message.</p>						
xpath	/AEOIUKSubmissionFIReport/Submission/MessageRef						
ref id	S2.2						
data type	xs:token						
required	Yes						
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>minLength</td><td>24</td></tr> <tr> <td>maxLength</td><td>36</td></tr> </table>	Kind	Value	minLength	24	maxLength	36
Kind	Value						
minLength	24						
maxLength	36						
children	None						

## element Replacement

	<p>If this message is a replacement to a previously submitted message then this section is mandatory. If used, HMRC will replace the entire message specified in ReplacedMessageRef with this one.</p> <p>This element is a choice option therefore conditions apply to its use: the MessageCategory element must equal 'SubmissionReplacement'.</p>
xpath	/AEOIUKSubmissionFIRReport/Submission/ Replacement
ref id	S2.3
data type	Not Applicable
required	Conditional - SubmissionReplacement
facets	None
children	MessageRef ReplacedMessageRef

## element MessageRef

	<p>Sender's unique reference for the message.</p> <p>We strongly recommended that you use the format: AEOIUserID + date of message (YYYYMMDD) + time of message HHMMSS + incremental sequence (e.g. 00-99) to ensure that this reference is kept unique in time and space: 12345678902016082015301000</p> <p>This indicates that a User with the identifier 1234567890 submitted the message on 2016-08-20 at 15:30:10 and gave the message the increment sequence of 00.</p> <p>You must keep a record of this reference to be able to replace or void this message.</p>						
xpath	/AEOIUKSubmissionFIRReport/Submission/ Replacement/MessageRef						
ref id	S2.3.1						
data type	xs:token						
required	Conditional - SubmissionReplacement						
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>minLength</td><td>24</td></tr> <tr> <td>maxLength</td><td>36</td></tr> </tbody> </table>	Kind	Value	minLength	24	maxLength	36
Kind	Value						
minLength	24						
maxLength	36						
children	None						

## element ReplacedMessageRef

	The original submission message reference. This will be used to find the submission that is to be replaced.						
xpath	/AEOIUKSubmissionFIRReport/Submission/ Replacement/ReplacedMessageRef						
ref id	S2.3.2						
data type	xs:token						
required	Conditional - SubmissionReplacement						
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>minLength</td><td>24</td></tr> <tr> <td>maxLength</td><td>36</td></tr> </tbody> </table>	Kind	Value	minLength	24	maxLength	36
Kind	Value						
minLength	24						
maxLength	36						
children	None						

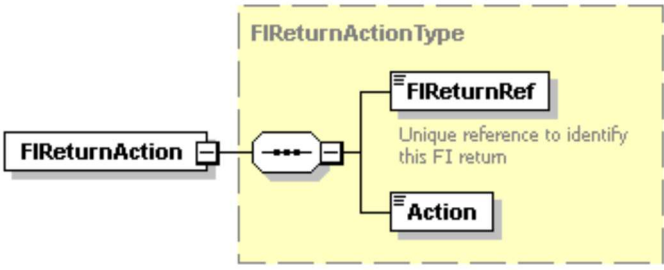


# element **FIReturn**

	<p><b>FIReturn</b> 1..∞ Holds the Financial Institution's reportable data</p> <p><b>FIReturnAction</b></p> <p><b>FIRegisterId</b> UK identifier for the reportable Financial Institution. This information can be found in the AEOI Service when needed</p> <p><b>DueDiligenceInd</b> Indicates if the FI has elected to rely on the procedures described in the relevant U.S. Treasury Regulations</p> <p><b>ThresholdInd</b> Indicates if the FI has elected to apply thresholds in the due diligence process</p> <p><b>InsuranceElection</b> Cash Value Insurance Contracts or Annuity Contracts election</p> <p><b>DormantAccElection</b> Indicates that the FI is not reporting dormant accounts</p> <p><b>NilReturn</b> Indicates that the FI has no accounts to report</p> <p><b>AccountData</b> 1..∞</p> <p><b>PoolReport</b> 1..∞ Should only be used by Bermuda FIs reporting to HMRC</p> <p><b>NoVariation</b> ONLY to be used when there is a variation to the FI Return and no changes to account data</p> <p><b>VoidFIReturn</b> Only to be used if a previously submitted FI return needs to be deleted</p>
	<p>FIReturn contains the FI's details. There will be one instance of FIReturn for each FI that is being reported.</p>
xpath	/AEOIUKSubmissionFIReport/Submission/FIReturn
ref id	S2.4
data type	Not Applicable
required	Yes
facets	None
children	<p>FIReturnAction</p> <p>FIRegisterId</p> <p>DueDiligenceInd</p> <p>ThresholdInd</p> <p>InsuranceElection</p> <p>DormantAccElection</p> <p>NilReturn</p> <p>AccountData</p> <p>PoolReport</p> <p>NoVariation</p> <p>VoidFIReturn</p>



## element **FIReturnAction**

	
	The element indicates the current/updated FI Return's reference and Action
xpath	/AEOIUKSubmissionFIReport/Submission/FIReturn/FIReturnAction
ref id	S2.4.1
data type	Not Applicable
required	Yes
facets	None
children	FIReturnRef Action

## element **FIReturnRef**

	Unique reference to identify this FI return. We strongly recommend the format: FI RegisterID + Reporting Period (YYYYMMDD) + three digit incremental sequence (000-999) to ensure that this reference is kept unique in time and space. <b>You must keep a record of this reference to be able to amend or void this return.</b>							
xpath	/AEOIUKSubmissionFIReport/Submission/FIReturn/FIReturnAction/FIReturnRef							
ref id	S2.4.1.1							
data type	xs:token							
required	Yes							
facets	xs:token							
children	<table><tr><td><u>Kind</u></td><td><u>Value</u></td></tr><tr><td>minLength</td><td>8</td></tr><tr><td>maxLength</td><td>36</td></tr></table>		<u>Kind</u>	<u>Value</u>	minLength	8	maxLength	36
<u>Kind</u>	<u>Value</u>							
minLength	8							
maxLength	36							

## Element **Action**

Element Action

	Indicates the action type and helps to ensure the message is processed correctly. The Action element is an XML enumeration consisting of the values below.  To remove a FI Report completely, use the VoidFIReturn element (S2.4.11)									
xpath	/AEOIUKSubmissionFIReport/Submission/FIReturn/FIReturnAction/Action									
ref id	S2.4.1.2									
data type	xs:enumeration									
required	Yes									
facets	<table><tr><th><u>Value</u></th><th><u>Annotation</u></th></tr><tr><td>New</td><td>Used when submitting an initial FI return.</td></tr><tr><td>Variation</td><td>Used when changing data supplied in a previous FI return.</td></tr><tr><td>Replacement</td><td>Used to entirely replace an existing FI return.</td></tr></table>		<u>Value</u>	<u>Annotation</u>	New	Used when submitting an initial FI return.	Variation	Used when changing data supplied in a previous FI return.	Replacement	Used to entirely replace an existing FI return.
<u>Value</u>	<u>Annotation</u>									
New	Used when submitting an initial FI return.									
Variation	Used when changing data supplied in a previous FI return.									
Replacement	Used to entirely replace an existing FI return.									
children	None									

#### element **FIRegisterId**

	UK identifier for the reportable FI. This information can be found in the AEOI Service when needed. This identifier is unique within HMRC. If the FI has multiple AEOI Users they will each have separate unique FI Register Ids (the FI GIIN can be used by multiple AEOI Users reporting for the same FI).		
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/FIRegisterId		
ref id	S2.4.2		
data type	xs:token		
required	Yes		
facets	<u>Kind</u>	<u>Value</u>	<u>Annotation</u>
	Length	13	
	Pattern	[A-Z]{3}[0-9]{10}	First 3 letters of FI name followed by 10 digits
children	None		

#### element **DueDiligenceInd**

	<b>For US FATCA reporting only</b> Only select 'Yes' if you are making an election to use due diligence procedures that have been modified to use processes from U.S. Treasury Regulations.		
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/DueDiligenceInd		
ref id	S2.4.3		
data type	xs:enumeration		
required	Yes		
facets	<u>Value</u>	<u>Annotation</u>	
	Yes	I am making this election	
	No	I am not making this election	
	N/A	This election is not applicable	
children	None		

#### element **ThresholdInd**

	Select 'Yes' if you are electing not to report any accounts where the combined balances of the account holder are below the limits set out in the UK regulations.		
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/ThresholdInd		
ref id	S2.4.4		
data type	xs:enumeration		
required	Yes		
facets	<u>Value</u>	<u>Annotation</u>	
	Yes	I am making this election	
	No	I am not making this election	
	N/A	This election is not applicable	
children	None		

#### element **InsuranceElection**

	<b>CRS Only</b> Section III A of the CRS describes a Pre-existing Individual Account that is a Cash Value Insurance Contract or an Annuity Contract that the Reporting Financial Institution is effectively prevented by law from selling to residents of a Reportable Jurisdiction		
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/InsuranceElection		
ref id	S2.4.5		
data type	xs:enumeration		
required	Yes		
facets	<u>Value</u>	<u>Annotation</u>	
	Yes	I am making this election	
	No	I am not making this election	
	N/A	This election is not applicable	
children	None		

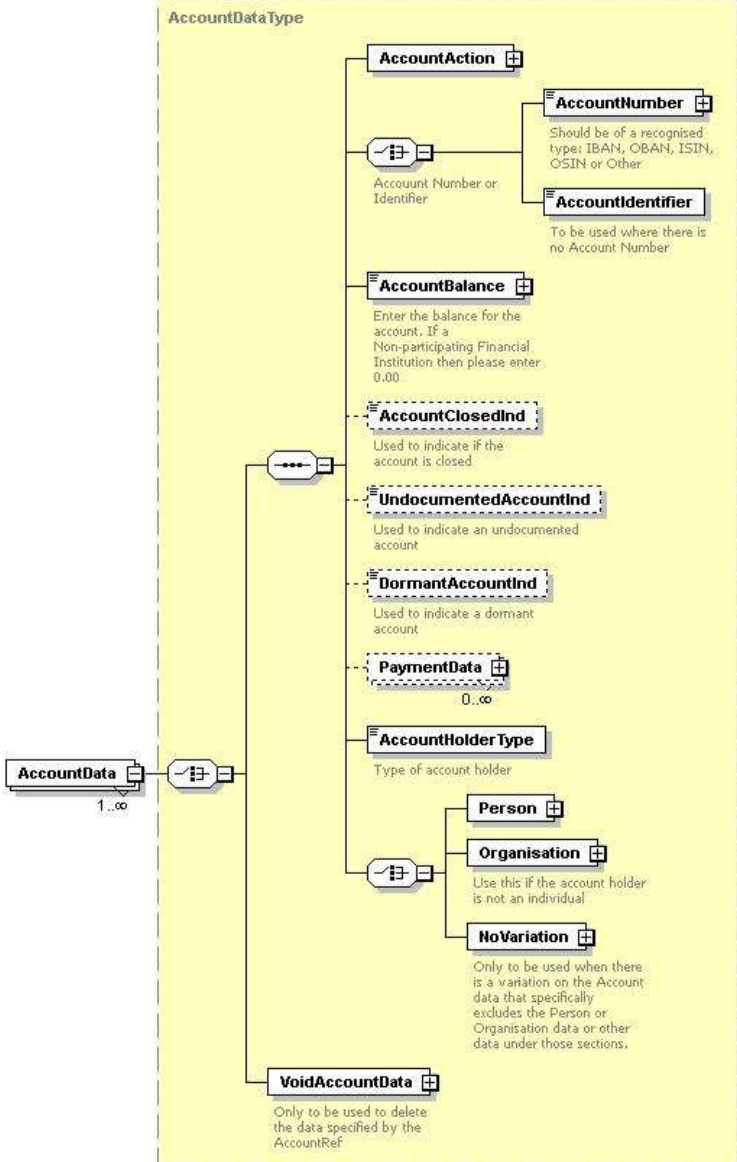
element **DormantAccElection**

	Indicates that the Financial Institution has elected NOT to report dormant accounts.	
xpath	/AEOIUKSubmissionFIReport/Submission/FIReturn/DormantAccElection	
ref id	S2.4.6	
data type	xs:enumeration	
required	Yes	
facets	Value	Annotation
	Yes	I am making an election not to report dormant accounts within the meaning set out in the UK regulations
	No	I am not making this election
	N/A	I am reporting under US FATCA or CDOTs
children	None	

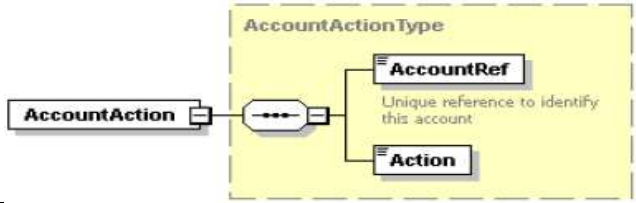
element **NilReturn**

	<p>You would use this if you have no accounts to report after due diligence.</p> <p>You cannot have both a NilReturn and an AccountData element within the same FI return.</p> <p>Select “Yes” only if you are submitting a nil return for all reportable jurisdictions.</p>	
Xpath	/AEOIUKSubmissionFIReport/Submission/FIReturn/NilReturn	
ref id	S2.4.7	
data type	xs:enumeration	
required	No	
Facets	Value	
	Yes	
Children	None	

## element AccountData

	 <p><b>AccountData</b> 1..∞</p> <p><b>AccountAction</b></p> <p><b>AccountNumber or Identifier</b></p> <p><b>AccountNumber</b> Should be of a recognised type: IBAN, OBAN, ISIN, OSIN or Other.</p> <p><b>AccountIdentifier</b> To be used where there is no Account Number.</p> <p><b>AccountBalance</b> Enter the balance for the account. If a Non-participating Financial Institution then please enter 0.00.</p> <p><b>AccountClosedInd</b> Used to indicate if the account is closed.</p> <p><b>UndocumentedAccountInd</b> Used to indicate an undocumented account.</p> <p><b>DormantAccountInd</b> Used to indicate a dormant account.</p> <p><b>PaymentData</b> 0..∞</p> <p><b>AccountHolder Type</b> Type of account holder</p> <p><b>Person</b></p> <p><b>Organisation</b> Use this if the account holder is not an individual.</p> <p><b>NoVariation</b> Only to be used when there is a variation on the Account data that specifically excludes the Person or Organisation data or other data under those sections.</p> <p><b>VoidAccountData</b> Only to be used to delete the data specified by the AccountRef.</p>
	<p>This element comprises the main element of the report.</p> <p>If there is an AccountData element there will not be any NilReturn, PoolReport or NoVariation elements.</p>
xpath	/AEOIUkSubmissionFIReturn/Submission/FIReturn/AccountData
ref id	S2.4.8
data type	Not Applicable
required	Yes
facets	None
children	<p>AccountAction</p> <p>AccountNumber</p> <p>AccountIdentifier</p> <p>AccountBalance</p> <p>AccountClosedInd</p> <p>UndocumentedAccountInd</p> <p>DormantAccountInd</p> <p>PaymentData</p> <p>AccountHolderType</p> <p>Person</p> <p>Organisation</p> <p>NoVariation</p> <p>or VoidAccountData</p>

## element AccountAction

	
	The element indicates the current/updated Account reference and Action.
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/AccountAction
ref id	S2.4.8.1
data type	Not Applicable
required	Yes
facets	None
children	AccountRef Action

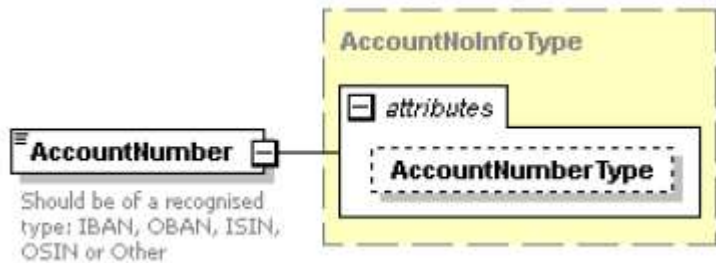
## element AccountRef

	<p>Unique reference to identify this account.</p> <p><b>You must not duplicate this reference even when reporting joint accounts.</b></p> <p>We strongly recommend the format: FIReturnID + Characters 1-12 of Accounts unique id (either AccountNumber or AccountIdentifier) or characters 1-12 of account holder name + 3 digit incremental number (000-999) to ensure that this reference is kept unique in time and space.</p> <p><b>You must keep a record of this reference to be able to amend or void this account.</b></p>	
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/AccountRef	
ref id	S2.4.6.1.1	
data type	xs:token	
required	Yes	
facets	<u>Kind</u>	<u>Value</u>
	minLength	8
	maxLength	36
children	None	

## element Action

	<p>Indicates the action type and helps to ensure the message is processed correctly.</p> <p>The Action element is an XML enumeration consisting of the values below.</p> <p>To remove a FI Report completely, use the <b>VoidAccountData</b> element (S2.4.9)</p>	
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/Action	
ref id	S2.4.6.1.3	
data type	xs:enumeration	
required	Yes	
facets	<u>Value</u>	<u>Annotation</u>
	New	Used when submitting an initial AccountReport
	Variation	Used when changing data supplied in a previous AccountReport
	Replacement	Used to entirely replace an existing AccountReport
children	None	

## element AccountNumber

	 <p>Should be of a recognised type: IBAN, OBAN, ISIN, OSIN or Other</p>						
	<p>Complete if the account has a recognised type such as IBAN, OBAN, ISIN, OSIN or Other e.g. an identification code of a Cash Value Insurance Contract or Annuity Contract.</p> <p>For FATCA if the AccountHolder type is set as Non-participating Foreign Financial Institution then you should enter NPFFI in this element.</p> <p>This element can also hold NANUM where you find it impossible to differentiate between an aggregate report and genuine account data which does not have an account number.</p> <p>If AccountNumberType is IBAN or ISIN the structure of the AccountNumber will be validated.</p> <p>IBAN 2 upper case letters; 2 digits; 1 to 30 characters alpha-numerical (case-insensitive) e.g. GB29RBOS60161331926819</p> <p>ISIN 2 upper case characters; 9 character alpha-numerical (case-insensitive); 1 digit e.g. US0378331005</p> <p>The AccountNumber can be reused when reporting joint accounts. If you use this element you cannot use AccountIdentifier.</p>						
xpath	/AEOIUkSubmissionFIReturn/Submission/FIReturn/AccountData/AccountNumber						
ref id	S2.4.8.2						
data type	xs:token						
required	Conditional - AccountIdentifier						
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>minLength</td><td>5</td></tr> <tr> <td>maxLength</td><td>72</td></tr> </tbody> </table>	Kind	Value	minLength	5	maxLength	72
Kind	Value						
minLength	5						
maxLength	72						
children	None						

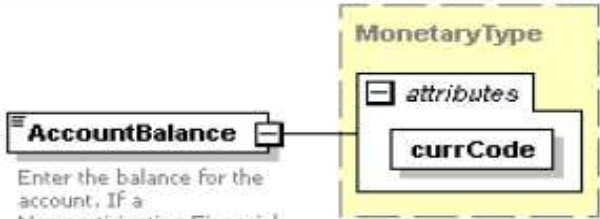
## attribute @AccountNumberType

	Use this attribute to indicate which type of account number has been provided													
xpath	/AEOIUkSubmissionFIReturn/Submission/FIReturn/AccountData/AccountNumber/@AccountNumberType													
ref id	S2.4.8.2.a													
data type	xs:enumeration													
required	No													
facets	<table><tr><th><u>Value</u></th><th><u>Annotation</u></th></tr><tr><td>IBAN</td><td>OECD601</td></tr><tr><td>OBAN</td><td>OCED602</td></tr><tr><td>ISIN</td><td>OECD603</td></tr><tr><td>OSIN</td><td>OECD604</td></tr><tr><td>Other</td><td>OECD605</td></tr></table>		<u>Value</u>	<u>Annotation</u>	IBAN	OECD601	OBAN	OCED602	ISIN	OECD603	OSIN	OECD604	Other	OECD605
<u>Value</u>	<u>Annotation</u>													
IBAN	OECD601													
OBAN	OCED602													
ISIN	OECD603													
OSIN	OECD604													
Other	OECD605													
children	None													

## element **AccountIdentifier**

	<p>If the account is not a recognised type (i.e. IBAN, OBAN, ISIN, OSIN or other) you should provide a reference that you can use to identify this account.</p> <p>For FATCA if the AccountHolder type is set as Non-participating Foreign Financial Institution then you should enter <b>NPFFI</b> in this element.</p> <p>The AccountIdentifier can be reused when reporting joint accounts. If you use this element you cannot use AccountNumber.</p>						
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/AccountIdentifier						
ref id	S2.4.8.3						
data type	xs:token						
required	Conditional - AccountNumber						
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>minLength</td><td>5</td></tr> <tr> <td>maxLength</td><td>72</td></tr> </table>	Kind	Value	minLength	5	maxLength	72
Kind	Value						
minLength	5						
maxLength	72						
children	None						

## element **AccountBalance**

	 <p>Enter the balance for the account. If a Non-participating Financial Institution then please enter 0.00</p>								
	<p>Provide the account balance or value of the reported financial Account including currency code.</p> <p>Include the minor unit for the currency (e.g. pence when reporting GBP) If you do not include minor units we will append .00 to the amount reported.</p> <p>Negative balances must be reported as 0.00</p> <p>Do not include the comma separator at the thousands marks.</p> <p>If the account holder is a NPFFI then enter 0.00</p> <p>Select the currency used. If there's more than one currency then use the primary or functional currency of the account. If the account doesn't have a functional currency, then use the functional currency of the reporting financial institution. If the reporting financial institution doesn't have a functional currency, then use GBP. The Forex date can either be the end of year, or another date (such as annual valuation date, reporting date, etc.) providing you use this consistently for each account affected.</p>								
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/AccountBalance								
ref id	S2.4.8.4								
data type	xs:decimal								
required	Yes								
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>minInclusive</td><td>0</td></tr> <tr> <td>totalDigits</td><td>16</td></tr> <tr> <td>fractionDigits</td><td>2</td></tr> </table>	Kind	Value	minInclusive	0	totalDigits	16	fractionDigits	2
Kind	Value								
minInclusive	0								
totalDigits	16								
fractionDigits	2								
children	None								

attribute **@currCode**

	Use this to indicate the currency code of the account balance.
xpath	/AEOIUkSubmissionFIRReport/Submission/FIReturn/AccountData/AccountBalance/@cur
ref id	S2.4.8.4:c1
data type	iso:currCode_Type
required	Yes
facets	Kind Value type iso:currCode_Type
children	None

element **AccountClosedInd**

	Accounts are considered to be closed according to the normal operating procedures of the financial institution and consistently applied for all the accounts it maintains. For an equity interest in an investment entity this would be when the interest is terminated by the transfer, surrender, redemption, or cancellation of the interest, or the liquidation of the entity. This applies to trusts, charities and other types of investment entity	
xpath	/AEOIUkSubmissionFIRReport/Submission/FIReturn/AccountData/AccountClosedInd	
ref id	S2.4.8.5	
data type	xs:byte	
required	No	
facets	<u>Value</u>	<u>Annotation</u>
	0	The account is open
	1	The account is closed
children	Not Applicable	

element **UndocumentedAccountInd**

	Use this data type where the only address that you hold for the account is 'hold mail' or 'in care of' and you have been unable to obtain a self-certification. Where an account is undocumented only use "GB" in ResCountryCode. <b>DO NOT</b> include all jurisdictions when an account is undocumented.	
xpath	/AEOIUkSubmissionFIRReport/Submission/FIReturn/AccountData/UndocumentedAccountInd	
ref id	S2.4.8.6	
data type	xs:byte	
required	No	
facets	<u>Value</u>	<u>Annotation</u>
	0	Self certification or other documentary evidence from the Account Holder to establish the jurisdiction of tax residence of the Account Holder is held.
	1	If 'hold mail' or 'in care of' address only held.
children	Not Applicable	



## element **DormantAccountInd**

	<p>An account is considered to be dormant if:</p> <ol style="list-style-type: none"> <li>1. The Account Holder has not initiated a transaction in the past three years on that account or any other account he or she holds with the Financial Institution; and</li> <li>2. The Account Holder has not communicated in the past six years with the Financial Institution that maintains the account regarding that account or any other account he or she holds with the Financial Institution; or</li> <li>3. The account is considered to be dormant under the normal operating procedures of the Financial Institution that are applied for all accounts maintained by it provided these procedures are substantially similar to the requirements in 1 and 2 above.</li> </ol> <p>Note: There is an additional requirement for Cash Value Insurance Contracts to be regarded as dormant.</p>						
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/DormantAccountInd						
ref id	S2.4.8.7						
data type	xs:boolean						
required	No						
facets	<table> <thead> <tr> <th>Value</th><th>Annotation</th></tr> </thead> <tbody> <tr> <td>0</td><td>The account is not dormant</td></tr> <tr> <td>1</td><td>The account is dormant</td></tr> </tbody> </table>	Value	Annotation	0	The account is not dormant	1	The account is dormant
Value	Annotation						
0	The account is not dormant						
1	The account is dormant						
children	Not Applicable						

## element **PaymentData**

	The type of payment, description and the monetary amount including the currency code is recorded here.
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/PaymentData
ref id	S2.4.8.8
data type	Not Applicable
required	No
facets	PaymentCode PaymentTypeDesc PaymentAmount
children	Not Applicable

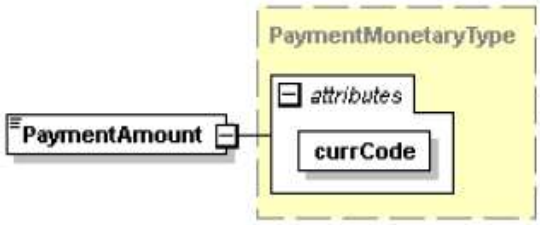
element **PaymentCode**

	Payment Code defines the type of payment.	
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/PaymentData/PaymentCode	
ref id	S2.4.8.8.1	
data type	enumeration	
required	No	
facets	<u>Value</u>	<u>Annotation</u>
	00	Custodial Account: The aggregate gross amount of Interest paid or credited to the account during the calendar year (or relevant reporting period)
	01	Custodial Account: The aggregate gross amount of dividends paid or credited to the account during the calendar year (or relevant reporting period)
	02	Custodial Account: The aggregate gross amount of all other income paid or credited to the account during the calendar year (or relevant reporting period).
	03	Custodial Account: The gross proceeds from the sale or redemption of property paid or credited to the account during the calendar year (or relevant reporting period) with respect to which the FI acted as a custodian, broker, nominee, or otherwise as an agent for the account holder
	10	Depository Account: The aggregate gross amount of interest paid or credited to the account during the calendar year (or relevant reporting period).
	20	Other Accounts: The aggregate gross amount of payments paid or credited to the account during the calendar year (or relevant reporting period), including redemption payments.
	90	Aggregate Reports: the aggregate amount of payments made to each Nonparticipating Financial Institution
children	Not Applicable	

element **PaymentTypeDesc**

	<b>FATCA only</b> Allows for additional information regarding the payment.	
xpath	AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/PaymentData/PaymentTypeDesc	
ref id	S2.4.8.8.2	
data type	xs:normalizedString	
required	No	
facets	<u>Kind</u>	<u>Value</u>
	minLength	0
	maxLength	500
children	Not Applicable	

## element **PaymentAmount**

	 <p>The diagram illustrates the structure of the <b>PaymentAmount</b> element. It is shown as a box with a small square icon on its left side. This box is connected to a larger container labeled <b>PaymentMonetaryType</b>. Inside this container, there is a box labeled <b>attributes</b>, which contains the <b>currCode</b> attribute.</p>								
	<p>Provide the total amount for the given PaymentCode including currency code. Include the minor unit for the currency (e.g. pence when reporting GBP) If you do not include minor units we will append .00 to the amount reported.</p> <p>If the payment is less than 0.01 do not create this element (figures of 0.00 or below will not validate).</p> <p>Do not include the comma separator at the thousands marks.</p>								
xpath	/AEOIUkSubmissionFIReturn/Submission/FIReturn/AccountData/PaymentData/PaymentAmount								
ref id	S2.4.8.8.3								
data type	xs:decimal								
required	No								
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>minExclusive</td><td>0</td></tr> <tr> <td>totalDigits</td><td>16</td></tr> <tr> <td>fractionDigits</td><td>2</td></tr> </tbody> </table>	Kind	Value	minExclusive	0	totalDigits	16	fractionDigits	2
Kind	Value								
minExclusive	0								
totalDigits	16								
fractionDigits	2								
children	Not Applicable								

## attribute **@currCode**

	Currency Code of the Payment				
Xpath	/AEOIUkSubmissionFIReturn/Submission/FIReturn/AccountData/PaymentData/PaymentAmount/@currCode				
ref id	S2.4.8.8.3:c2				
data type	iso:currCode_Type				
Required	No				
Facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>type</td><td>iso:currCode_Type</td></tr> </tbody> </table>	Kind	Value	type	iso:currCode_Type
Kind	Value				
type	iso:currCode_Type				
children	Not Applicable				

## element AccountHolderType

	<p>The different regimes define the Reportable Account Holders in different ways but the objective in each case is the same – to identify whether the Account Holder is linked to the jurisdiction receiving the information in a way that indicates that they may be subject to taxation in that jurisdiction.</p> <p>For further information on AccountHolderType refer to the HMRC International Exchange of Information Manual (IEM):</p> <p>IEIM402010 for Reportable Person and Reportable Entity</p> <p>IEIM403400 for Passive Non Financial Entity with one or more Controlling Person that is a Reportable Person.</p> <p>IEIM404040 for Passive Non Financial Entity</p> <p>IEIM401200 for Owner Documented Financial Institution (FATCA only)</p> <p>IEIM401300 for Non-Participating Financial Institutions (FATCA only) - <b>Only reportable when ResCountryCode is US and the reporting period is 31/12/2014, 31/12/2015 or 31/12/2016.</b></p>														
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/AccountHolderType														
ref id	S2.4.8.9														
data type	enumeration														
required	Yes														
facets	<table border="1"> <thead> <tr> <th>Value</th> <th>Note</th> </tr> </thead> <tbody> <tr> <td>Reportable Person (Individual)</td> <td></td> </tr> <tr> <td>Reportable Entity (Organisation)</td> <td></td> </tr> <tr> <td>Passive Non Financial Entity</td> <td></td> </tr> <tr> <td>Passive Non Financial Entity with Controlling Person(s)</td> <td>Previously “Entity with Controlling Persons”</td> </tr> <tr> <td>Owner documented Financial Institution (FATCA only)</td> <td></td> </tr> <tr> <td>Non-Participating Foreign Financial Institution (FATCA only)</td> <td></td> </tr> </tbody> </table>	Value	Note	Reportable Person (Individual)		Reportable Entity (Organisation)		Passive Non Financial Entity		Passive Non Financial Entity with Controlling Person(s)	Previously “Entity with Controlling Persons”	Owner documented Financial Institution (FATCA only)		Non-Participating Foreign Financial Institution (FATCA only)	
Value	Note														
Reportable Person (Individual)															
Reportable Entity (Organisation)															
Passive Non Financial Entity															
Passive Non Financial Entity with Controlling Person(s)	Previously “Entity with Controlling Persons”														
Owner documented Financial Institution (FATCA only)															
Non-Participating Foreign Financial Institution (FATCA only)															
children	Not Applicable														

## element Person

	<p>Account holder details for an individual.</p> <p>Do not use this element to enter Controlling Person data (use ref id S2.5.8.11.4.1)</p>
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/Person
ref id	S2.4.8.10
data type	Not Applicable
required	Conditional - Organisation
facets	None
children	<p>FirstName</p> <p>MiddleName</p> <p>LastName</p> <p>Address</p> <p>HolderTaxInfo</p> <p>BirthInfo</p>

element **FirstName**

	First name or initials of the account holder.	
xpath	/AEOIUKSubmissionFIRReport/Submission/FIReturn/AccountData/Person/FirstName	
ref id	S2.4.8.10:n1	
data type	xs:token	
required	Yes	
facets	<u>Kind</u>	<u>Value</u>
	minLength	1
	maxLength	200
children	Not Applicable	

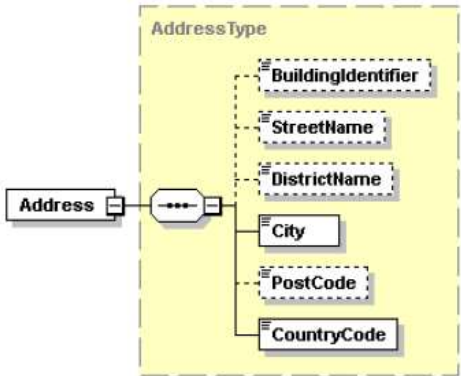
element **MiddleName**

	Middle name or initials of the account holder.	
xpath	/AEOIUKSubmissionFIRReport/Submission/FIReturn/AccountData/Person/MiddleName	
ref id	S2.4.8.10:n2	
data type	xs:token	
required	No	
facets	<u>Kind</u>	<u>Value</u>
	minLength	1
	maxLength	200
children	Not Applicable	

element **LastName**

	Last name of the account holder.	
xpath	/AEOIUKSubmissionFIRReport/Submission/FIReturn/AccountData/Person/LastName	
ref id	S2.4.8.10:n3	
data type	xs:token	
required	Yes	
facets	<u>Kind</u>	<u>Value</u>
	minLength	1
	maxLength	200
children	Not Applicable	

## element **Address**

	
	<p>This is the address of the individual account holder.</p> <p>Where possible use the structured address items as described.</p>
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/Person/Address
ref id	S2.4.8.10.4
data type	Not Applicable
required	Yes
facets	None
children	BuildingIdentifier StreetName DistrictName City PostCode CountryCode

## element **BuildingIdentifier**

	Number / name of the building for the address						
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/Person/Address/BuildingIdentifier						
ref id	S2.4.8.10.4:a1						
data type	xs:token						
required	No						
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>minLength</td><td>1</td></tr> <tr> <td>maxLength</td><td>70</td></tr> </tbody> </table>	Kind	Value	minLength	1	maxLength	70
Kind	Value						
minLength	1						
maxLength	70						
children	Not Applicable						

## element **StreetName**

	Road, street name or equivalent.						
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/Person/Address/StreetName						
ref id	S2.4.8.10.4:a2						
data type	xs:token						
required	No						
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>minLength</td><td>1</td></tr> <tr> <td>maxLength</td><td>100</td></tr> </tbody> </table>	Kind	Value	minLength	1	maxLength	100
Kind	Value						
minLength	1						
maxLength	100						
children	Not Applicable						

element **DistrictName**

	District, county or equivalent	
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/Person/Address/DistrictName	
ref id	S2.4.8.10.4:a3	
data type	xs:token	
required	No	
facets	<u>Kind</u>	<u>Value</u>
	minLength	1
	maxLength	70
children	Not Applicable	

element **City**

	Town, city or equivalent	
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/Person/Address/City	
ref id	S2.4.8.10.4:a4	
data type	xs:token	
required	Yes	
facets	<u>Kind</u>	<u>Value</u>
	minLength	1
	maxLength	70
children	Not Applicable	

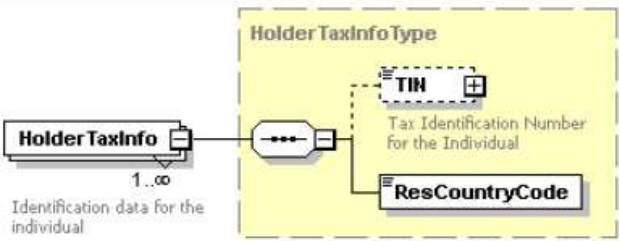
element **PostCode**

	Post Code or equivalent	
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/Person/Address/PostCode	
ref id	S2.4.8.10.4:a5	
data type	xs:token	
required	No	
facets	<u>Kind</u>	<u>Value</u>
	minLength	1
	maxLength	70
children	Not Applicable	

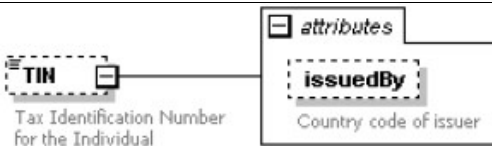
element **CountryCode**

	ISO Country Code	
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/Person/Address/CountryCode	
ref id	S2.4.8.10.4:a6	
data type	iso:CountryCode_Type	
required	Yes	
facets	<u>Kind</u>	<u>Value</u>
	type	iso:CountryCode_Type
children	Not Applicable	

## element **HolderTaxInfo**

	 <p>The diagram shows a box labeled 'HolderTaxInfo' with a multiplicity of '1..∞' and the description 'Identification data for the individual'. This box is connected to a larger box labeled 'HolderTaxInfo Type'. Inside this type box, there are two elements: 'TIN' (Tax Identification Number for the Individual) and 'ResCountryCode'.</p>
	This provides the resident country codes to which the account is reportable. The Tax Identification Number (TIN) and the country code of the issuer.
xpath	/AEOIUkSubmissionFIReturn/Submission/FIReturn/AccountData/Person/HolderTaxInfo
ref id	None
data type	Not Applicable
required	Yes
facets	None
children	TIN ResCountryCode

## element **TIN**

	 <p>The diagram shows a box labeled 'TIN' with the description 'Tax Identification Number for the Individual'. It is connected to an 'attributes' box which contains an attribute named 'issuedBy' with the description 'Country code of issuer'.</p>						
	<p>Tax Identification number for the account holder.</p> <p>You are required to obtain the U.S. TIN for relevant new and pre-existing individual accounts (U.S. FATCA only).</p> <p>For a U.S. reportable account, it is mandatory to report a TIN for the year ending 31 December 2017 onwards. Where a TIN is provided and sent to the U.S. it will be validated and reported if it is incorrect.</p> <p>Where a TIN is not held you should enter a default TIN of 000000000 for U.S. FATCA reporting (where necessary HMRC will convert 000000000 into AAAAAAAAAA).</p> <p>Where the TIN is issuedBy "US" it will be validated and must comply with one of the structures specified below:</p> <p>000000.000000.XX.000 (GIIN format)</p> <p>123456789 (Nine consecutive digits)</p> <p>123-45-6789 (Nine digits with two hyphens)</p> <p>12-3456789 (Nine digits with a hyphen after the second digit)</p>						
xpath	/AEOIUkSubmissionFIReturn/Submission/FIReturn/AccountData/Person/HolderTaxInfo/TIN						
ref id	t1						
data type	xs:token						
required	No						
facets	<table border="1"> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>minLength</td><td>1</td></tr> <tr> <td>maxLength</td><td>80</td></tr> </tbody> </table>	Kind	Value	minLength	1	maxLength	80
Kind	Value						
minLength	1						
maxLength	80						
children	Not Applicable						



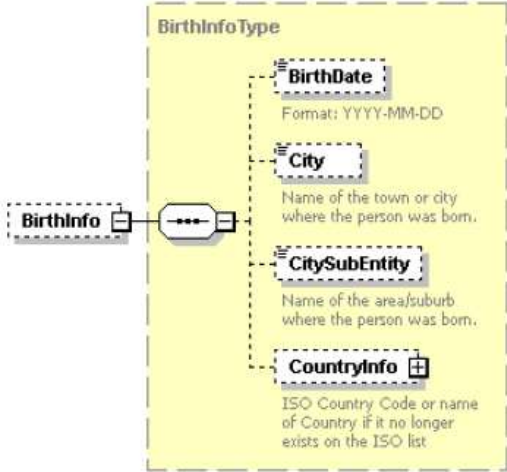
## attribute @issuedBy

	Indicates the country code of the TIN issuer
xpath	/AEOIUkSubmissionFIReturn/Submission/FIReturn/AccountData/Person/HolderTaxInfo/TIN/@issuedBy
ref id	t1a
data type	CountryCode_Type
required	No
facets	<u>Kind</u> <u>Value</u> type    iso:CountryCode_Type
children	Not Applicable

## element ResCountryCode

	<p>You must indicate which country or jurisdiction the account holder or controlling person was found to be reportable for. For example if, after due diligence, an account holder was found to be a U.S. reportable person and that is why you're reporting the account, you must select complete ResCountryCode with "US". <i>If the account is undocumented (CRS only) and there is no country indicia, complete ResCountryCode "GB"</i></p> <p>An account is only considered undocumented if a 'hold mail' instruction or 'in care of' address is held.</p> <p><i>Where an account is undocumented only use "GB" in ResCountryCode, DO NOT include all jurisdictions when an account is undocumented.</i></p>
xpath	/AEOIUkSubmissionFIReturn/Submission/FIReturn/AccountData/Person/HolderTaxInfo/ResCountryCode
ref id	t2
data type	CountryCode_Type
required	Yes
facets	<u>Kind</u> <u>Value</u> type    iso:CountryCode_Type

## element BirthInfo

	
	<p>This data element identifies birth information of the individual account holder and provides tax administrations with the choice of providing birth information in lieu of a TIN for the Account Holder.</p> <p>The birth information can be omitted if the FI has not recorded the birth information or if a TIN is provided for the Account Holder.</p>
xpath	/AEOIUkSubmissionFIReturn/Submission/FIReturn/AccountData/Person/BirthInfo
ref id	b0
required	No
facets	None
children	BirthDate City CitySubEntity CountryInfo

element **BirthDate**

	Date of Birth for the account Holder
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/Person/BirthInfo/BirthDate
ref id	b1
data type	xs:date
required	No
facets	<u>Format</u> YYYY-MM-DD
children	Not Applicable

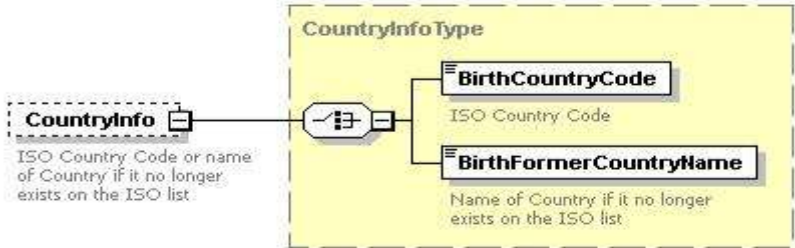
element **BirthCity**

	City of birth for the account holder
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/Person/BirthInfo/BirthCity
ref id	b2
data type	
required	No
facets	<u>Kind</u> <u>Value</u> minLength      1 maxLength      70
children	Not Applicable

element **BirthCitySubEntity**

	District/area of birth for the account holder. Sub district from birth information. For example birth certificate.
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/Person/BirthInfo/CitySubEntity
ref id	b3
data type	
required	No
facets	<u>Kind</u> <u>Value</u> minLength      1 maxLength      70
children	Not Applicable

element **CountryInfo**

	
	Country of birth for the account holder
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/Person/BirthInfo/CountryInfo
ref id	b4
data type	Not Applicable
required	No
facets	None
children	BirthCountryCode BirthFormerCountryName

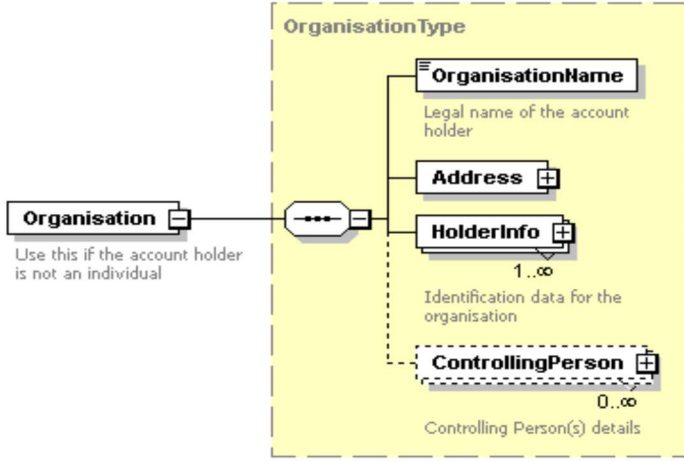
element **BirthCountryCode**

	Select the ISO country code for the account holder's country of birth.				
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/Person/BirthInfo/CountryInfo/BirthCountryCode				
ref id	b4.1				
data type	CountryCode_Type				
required	Conditional - BirthFormerCountryName				
facets	<table border="1"> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>type</td><td>iso:CountryCode_Type</td></tr> </tbody> </table>	Kind	Value	type	iso:CountryCode_Type
Kind	Value				
type	iso:CountryCode_Type				
children	Not Applicable				

element **BirthFormerCountryName**

	When an account holder's country of birth does not have an ISO country code the name of that country at the time of the account holder's birth can be entered here.						
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/Person/BirthInfo/CountryInfo/BirthFormerCountryName						
ref id	b4.2						
data type	xs:token						
required	Conditional - BirthCountryCode						
facets	<table border="1"> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>minLength</td><td>2</td></tr> <tr> <td>maxLength</td><td>105</td></tr> </tbody> </table>	Kind	Value	minLength	2	maxLength	105
Kind	Value						
minLength	2						
maxLength	105						
children	Not Applicable						

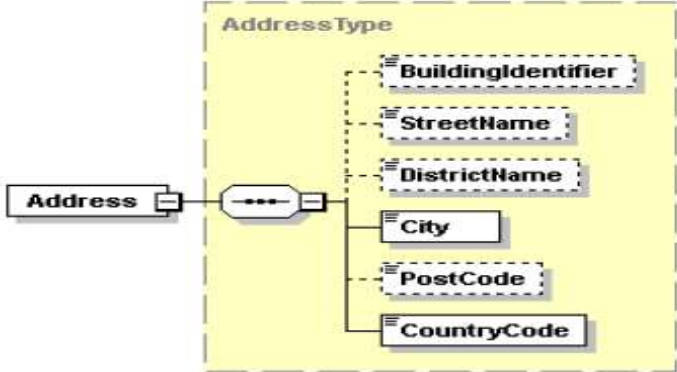
element **Organisation**

	
	Account holder details for an organisation. If data is input to this section then the same AccountData section cannot have Person element data or a NoVariation element as well.
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/Organisation
ref id	S2.5.8.11
required	Conditional - Person
data type	Not Applicable
facets	Not Applicable
children	OrganisationName Address HolderInfo ControllingPerson

element **OrganisationName**

	Legal name of the organisation that holds the account.	
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/Organisation/OrganisationName	
ref id	S2.5.8.11.1	
required	Yes	
data type	xs:token	
facets	<u>Kind</u>	<u>Value</u>
	minLength	1
	maxLength	105
children	None	

element **Address**

		
	This is the address of the organisation account holder. Where possible use the structured address items as described.	
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/Organisation/Address	
ref id	S2.5.8.11.2	
facets	None	
children	BuildingIdentifier StreetName DistrictName City PostCode CountryCode	

element **BuildingIdentifier**

	Number / name of the building for the address	
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/Organisation/Address/BuildingIdentifier	
ref id	S2.5.8.11.2:a1	
data type	xs:token	
required	No	
facets	<u>Kind</u>	<u>Value</u>
	minLength	1
	maxLength	70
children	Not Applicable	

element **StreetName**

	Road, street name or equivalent.						
xpath	/AEOIUkSubmissionFIReport/Submission/FIReturn/AccountData/Organisation/Address/StreetName						
ref id	S2.5.8.11.2:a2						
data type	xs:token						
required	No						
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>minLength</td><td>1</td></tr> <tr> <td>maxLength</td><td>100</td></tr> </table>	Kind	Value	minLength	1	maxLength	100
Kind	Value						
minLength	1						
maxLength	100						
children	Not Applicable						

element **DistrictName**

	District, county or equivalent						
xpath	/AEOIUkSubmissionFIReport/Submission/FIReturn/AccountData/Organisation/Address/DistrictName						
ref id	S2.5.8.11.2:a3						
data type	xs:token						
required	No						
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>minLength</td><td>1</td></tr> <tr> <td>maxLength</td><td>70</td></tr> </table>	Kind	Value	minLength	1	maxLength	70
Kind	Value						
minLength	1						
maxLength	70						
children	Not Applicable						

element **City**

	Town, city or equivalent						
xpath	/AEOIUkSubmissionFIReport/Submission/FIReturn/AccountData/Organisation/Address/City						
ref id	S2.5.8.11.2:a4						
data type	xs:token						
required	Yes						
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>minLength</td><td>1</td></tr> <tr> <td>maxLength</td><td>70</td></tr> </table>	Kind	Value	minLength	1	maxLength	70
Kind	Value						
minLength	1						
maxLength	70						
children	Not Applicable						

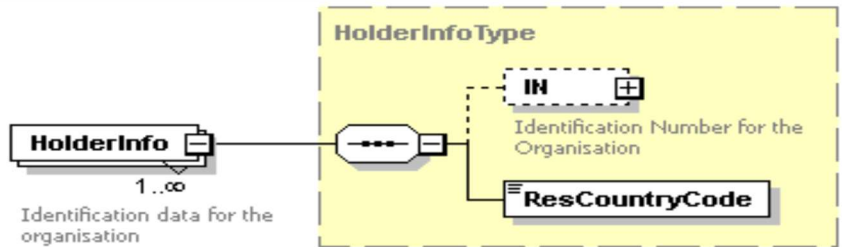
element **PostCode**

	Post Code or equivalent						
xpath	/AEOIUkSubmissionFIReport/Submission/FIReturn/AccountData/Organisation/Address/PostCode						
ref id	S2.5.8.11.2:a5						
data type	xs:token						
required	No						
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>minLength</td><td>1</td></tr> <tr> <td>maxLength</td><td>70</td></tr> </table>	Kind	Value	minLength	1	maxLength	70
Kind	Value						
minLength	1						
maxLength	70						
children	Not Applicable						

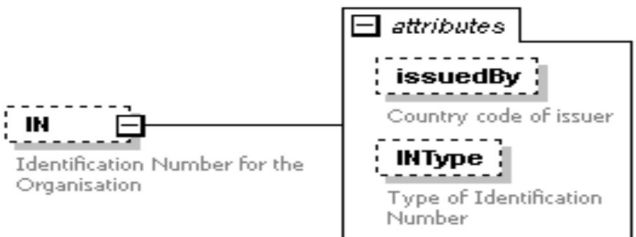
element **CountryCode**

	ISO Country Code				
xpath	/AEOIUkSubmissionFIReturn/Submission/FIReturn/AccountData/Organisation/Address/CountryCode				
ref id	S2.5.8.11.2:a6				
data type	iso:CountryCode_Type				
required	Yes				
facets	<table border="1"> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>type</td><td>iso:CountryCode_Type</td></tr> </tbody> </table>	Kind	Value	type	iso:CountryCode_Type
Kind	Value				
type	iso:CountryCode_Type				
children	Not Applicable				

element **HolderInfo**

	
	This provides the resident country codes to which the Organisation is reportable. The Identification Number (IN), IN Type and the country code of the issuer.
xpath	/AEOIUkSubmissionFIReturn/Submission/FIReturn/AccountData/Organisation/HolderInfo
ref id	S2.5.8.11.3
required	Yes
data type	Not Applicable
facets	None
children	IN ResCountryCode

element **IN**

							
	Identification Number for the account holder. For example GIIN, CRN, EIN						
xpath	/AEOIUkSubmissionFIReturn/Submission/FIReturn/AccountData/Organisation/HolderInfo/IN						
ref id	S2.5.8.11.3.1						
required	No						
data type	TIN_Type						
facets	<table border="1"> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>minLength</td><td>1</td></tr> <tr> <td>maxLength</td><td>80</td></tr> </tbody> </table>	Kind	Value	minLength	1	maxLength	80
Kind	Value						
minLength	1						
maxLength	80						
children	None						

element **@issuedBy**

	Indicates the country code of the IN issuer				
xpath	/AEOIUKSubmissionFIRReport/Submission/FIReturn/AccountData/Organisation/HolderTaxInfo/IN/@issuedBy				
ref id	S2.5.8.11.3.a1				
required	No				
data type	CountryCode_Type				
facets	<table><tr><td>Kind</td><td>Value</td></tr><tr><td>type</td><td>iso:CountryCode_Type</td></tr></table>	Kind	Value	type	iso:CountryCode_Type
Kind	Value				
type	iso:CountryCode_Type				
children	None				

element **@INType**

description	Indicates the type of IN												
xpath	/AEOIUKSubmissionFIRReport/Submission/FIReturn/AccountData/Organisation/HolderTaxInfo/IN/@INType												
ref id	S2.5.8.11.3.a2												
required	No												
data type	Enumeration												
facets	<table><tr><td>Value</td><td>Annotation</td></tr><tr><td>GIIN</td><td>Global intermediary Identification Number</td></tr><tr><td>EIN</td><td>Global Entity Identification Number</td></tr><tr><td>TIN</td><td>Tax Identification Number</td></tr><tr><td>CRN</td><td>Company Registration Number</td></tr><tr><td>OTHER</td><td>Other Identification Number</td></tr></table>	Value	Annotation	GIIN	Global intermediary Identification Number	EIN	Global Entity Identification Number	TIN	Tax Identification Number	CRN	Company Registration Number	OTHER	Other Identification Number
Value	Annotation												
GIIN	Global intermediary Identification Number												
EIN	Global Entity Identification Number												
TIN	Tax Identification Number												
CRN	Company Registration Number												
OTHER	Other Identification Number												
children	None												

element **ResCountryCode**

description	<p>You must indicate which country or jurisdiction the account holder or controlling person was found to be reportable for. For example if, after due diligence, an account holder was found to be a U.S. reportable person and that is why you're reporting the account, you must select complete ResCountryCode with "US". <i>If the account is undocumented (CRS only) and there is no country indicia, complete ResCountryCode "GB"</i></p> <p>An account is only considered undocumented if a 'hold mail' instruction or 'in care of' address is held.</p> <p><i>Where an account is undocumented only use "GB" in ResCountryCode, DO NOT include all jurisdictions when an account is undocumented.</i></p>				
xpath	/AEOIUKSubmissionFIRReport/Submission/FIReturn/AccountData/Organisation/HolderInfo/ResCountryCode				
ref id	S2.5.8.11.3.2				
required	Yes				
data type	CountryCode_Type				
facets	<table><tr><td>Kind</td><td>Value</td></tr><tr><td>type</td><td>iso:CountryCode_Type</td></tr></table>	Kind	Value	type	iso:CountryCode_Type
Kind	Value				
type	iso:CountryCode_Type				
children	None				

## element **ControllingPerson**

diagram	
description	Details for the Controlling Person(s).
xpath	/AEOIUkSubmissionFIReturn/Submission/FIReturn/AccountData/Organisation/ControllingPerson
ref id	S2.5.8.11.4
required	No
data type	Not Applicable
facets	None
children	Person CtrlgPersonType

## element **Person**

	Account holder details for a Controlling Person.
xpath	/AEOIUkSubmissionFIReturn/Submission/FIReturn/AccountData/Organisation/ControllingPerson/Person
ref id	S2.5.8.11.4.1
data type	Not Applicable
required	Conditional
facets	None
children	FirstName MiddleName LastName Address HolderTaxInfo BirthInfo

## element **FirstName**

	First name or initials of the Controlling Person.						
xpath	/AEOIUkSubmissionFIReturn/Submission/FIReturn/AccountData/Organisation/ControllingPerson/Person/FirstName						
ref id	S2.5.8.11.4.1:n1						
data type	xs:token						
required	Yes						
facets	<table border="1"> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>minLength</td><td>1</td></tr> <tr> <td>maxLength</td><td>200</td></tr> </tbody> </table>	Kind	Value	minLength	1	maxLength	200
Kind	Value						
minLength	1						
maxLength	200						
children	Not Applicable						



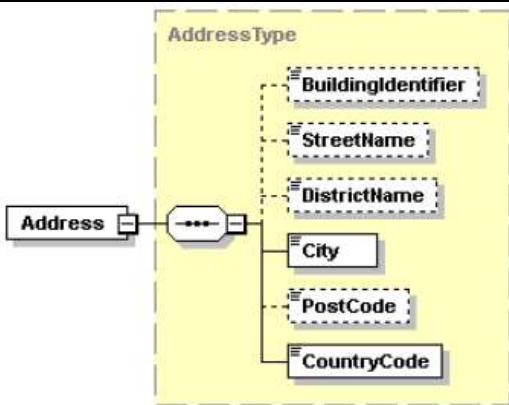
element **MiddleName**

	Middle name or initials of the Controlling Person.						
xpath	/AEOIUKSubmissionFIREport/Submission/FIREturn/ Organisation/ControllingPerson/Person/ MiddleName						
ref id	S2.5.8.11.4.1:n2						
data type	xs:token						
required	No						
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>minLength</td><td>1</td></tr> <tr> <td>maxLength</td><td>200</td></tr> </table>	Kind	Value	minLength	1	maxLength	200
Kind	Value						
minLength	1						
maxLength	200						
children	Not Applicable						

element **LastName**

	Last name of the Controlling Person.						
xpath	/AEOIUKSubmissionFIREport/Submission/FIREturn/AccountData/Organisation/ ControllingPerson/Person/LastName						
ref id	S2.5.8.11.4.1:n3						
data type	xs:token						
required	Yes						
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>minLength</td><td>1</td></tr> <tr> <td>maxLength</td><td>200</td></tr> </table>	Kind	Value	minLength	1	maxLength	200
Kind	Value						
minLength	1						
maxLength	200						
children	Not Applicable						

element **Address**

	
	This is the address of the Controlling Person. Where possible use the structured address items as described.
xpath	/AEOIUKSubmissionFIREport/Submission/FIREturn/AccountData/Organisation/ ControllingPerson/Address
ref id	S2.5.8.11.4.1
data type	Not Applicable
required	Conditional
facets	None
children	BuildingIdentifier StreetName DistrictName City PostCode CountryCode

element **BuildingIdentifier**

	Number / name of the building for the address	
xpath	/AEOIUKSubmissionFIRReport/Submission/FIReturn/AccountData/Organisation/ControllingPerson/Address/BuildingIdentifier	
ref id	S2.5.8.11.4.1:a1	
data type	xs:token	
required	No	
facets	<u>Kind</u>	<u>Value</u>
	minLength	1
	maxLength	70
children	Not Applicable	

element **StreetName**

	Road, street name or equivalent.	
xpath	/AEOIUKSubmissionFIRReport/Submission/FIReturn/AccountData/Organisation/ControllingPerson/Address/StreetName	
ref id	S2.5.8.11.4.1:a2	
data type	xs:token	
required	No	
facets	<u>Kind</u>	<u>Value</u>
	minLength	1
	maxLength	100
children	Not Applicable	

element **DistrictName**

	District, county or equivalent	
xpath	/AEOIUKSubmissionFIRReport/Submission/FIReturn/AccountData/Organisation/ControllingPerson/Address/DistrictName	
ref id	S2.5.8.11.4.1:a3	
data type	xs:token	
required	No	
facets	<u>Kind</u>	<u>Value</u>
	minLength	1
	maxLength	70
children	Not Applicable	

element **City**

	Town, city or equivalent	
xpath	/AEOIUKSubmissionFIRReport/Submission/FIReturn/AccountData/Organisation/ControllingPerson/Address/City	
ref id	S2.5.8.11.4.1:a4	
data type	xs:token	
required	Yes	
facets	<u>Kind</u>	<u>Value</u>
	minLength	1
	maxLength	70
children	Not Applicable	

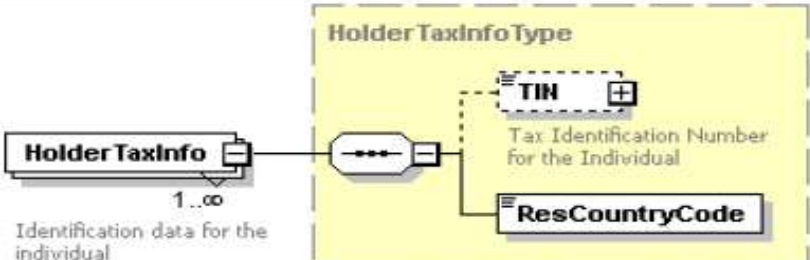
element **PostCode**

	Post Code or equivalent						
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/Organisation/ControllingPerson/Address/PostCode						
ref id	S2.5.8.11.4.1:a5						
data type	xs:token						
Required	No						
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>minLength</td><td>1</td></tr> <tr> <td>maxLength</td><td>70</td></tr> </table>	Kind	Value	minLength	1	maxLength	70
Kind	Value						
minLength	1						
maxLength	70						
children	Not Applicable						


element **CountryCode**

	ISO Country Code				
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/Organisation/ControllingPerson/Address/CountryCode				
ref id	S2.5.8.11.4.1:a6				
data type	iso:CountryCode_Type				
required	Yes				
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>type</td><td>iso:CountryCode_Type</td></tr> </table>	Kind	Value	type	iso:CountryCode_Type
Kind	Value				
type	iso:CountryCode_Type				
children	None				

element **HolderTaxInfo**

	
	This provides the resident country codes to which the account is reportable. The Tax Identification Number (TIN) and the country code of the issuer.
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/Organisation/ControllingPerson/HolderTaxInfo
ref id	None
data type	Not Applicable
required	Conditional
facets	None
children	Not Applicable

# element **TIN**

							
	<p>Tax Identification number for the Controlling Person.</p> <p>You are required to obtain the U.S. TIN for relevant new and pre-existing individual accounts (U.S. FATCA only).</p> <p>For a U.S. reportable account, it is mandatory to report a TIN for the year ending 31 December 2017 onwards. Where a TIN is provided and sent to the U.S. it will be validated and reported if it is incorrect.</p> <p>Where a TIN is not held you should enter a default TIN of 000000000 for U.S. FATCA reporting (where necessary HMRC will convert 000000000 into AAAAAAAAAA).</p> <p>Where the TIN is issuedBy "US" it will be validated and must comply with one of the structures specified below:</p> <p>000000.00000.XX.000 (GIIN format)</p> <p>123456789 (Nine consecutive digits)</p> <p>123-45-6789 (Nine digits with two hyphens)</p> <p>12-3456789 (Nine digits with a hyphen after the second digit)</p>						
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/Organisation/ControllingPerson/HolderTaxInfo/TIN						
ref id	t1						
data type	xs:token						
required	No						
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>minLength</td><td>1</td></tr> <tr> <td>maxLength</td><td>80</td></tr> </tbody> </table>	Kind	Value	minLength	1	maxLength	80
Kind	Value						
minLength	1						
maxLength	80						
children	Not Applicable						

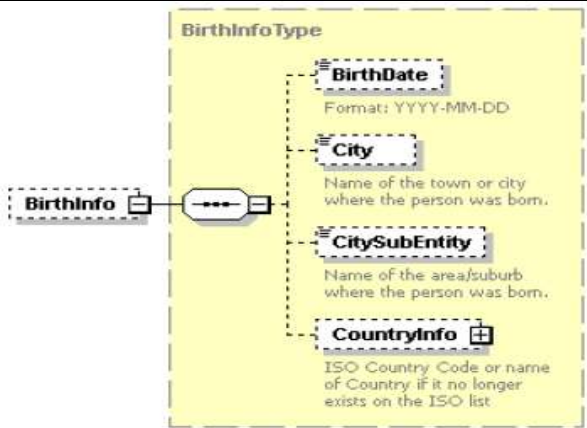
## attribute **@issuedBy**

	Indicates the country code of the TIN issuer				
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/Organisation/ControllingPerson/HolderTaxInfo/TIN/@issuedBy				
ref id	S2.5.8.11.4.1:t1a				
data type	CountryCode_Type				
required	No				
facets	<table> <thead> <tr> <th>Kind</th><th>Value</th></tr> </thead> <tbody> <tr> <td>type</td><td>iso:CountryCode_Type</td></tr> </tbody> </table>	Kind	Value	type	iso:CountryCode_Type
Kind	Value				
type	iso:CountryCode_Type				
children	None				

## element **ResCountryCode**

	<p>You must indicate which country or jurisdiction the account holder or controlling person was found to be reportable for. For example if, after due diligence, an account holder was found to be a U.S. reportable person and that is why you're reporting the account, you must select complete ResCountryCode with "US". <i>If the account is undocumented (CRS only) and there is no country indicia, complete ResCountryCode "GB"</i></p> <p>An account is only considered undocumented if a 'hold mail' instruction or 'in care of' address is held.</p> <p><i>Where an account is undocumented only use "GB" in ResCountryCode, DO NOT include all jurisdictions when an account is undocumented.</i></p>				
xpath	/AEOIUkSubmissionFIReturn/Submission/FIReturn/AccountData/Organisation/ControllingPerson/HolderTaxInfo/ResCountryCode				
ref id	S2.5.8.11.4.1:t2				
data type	CountryCode_Type				
required	Yes				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>type</td> <td>iso:CountryCode_Type</td> </tr> </tbody> </table>	Kind	Value	type	iso:CountryCode_Type
Kind	Value				
type	iso:CountryCode_Type				
children	None				

## element **BirthInfo**

	 <p>The diagram shows a 'BirthInfo' element connected to a 'BirthInfoType' container. Inside 'BirthInfoType', there are four sub-elements: 'BirthDate' (Format: YYYY-MM-DD), 'City' (Name of the town or city where the person was born), 'CitySubEntity' (Name of the area/suburb where the person was born), and 'CountryInfo' (ISO Country Code or name of Country if it no longer exists on the ISO list).</p>
	<p>This data element identifies birth information of the Controlling Person and provides tax administrations with the choice of providing birth information in lieu of a TIN for the Controlling Person.</p> <p>The birth information can be omitted if the FI has not recorded the birth information or if a TIN is provided for the Controlling Person.</p>
xpath	/AEOIUkSubmissionFIReturn/Submission/FIReturn/AccountData/Organisation/ControllingPerson/BirthInfo
ref id	S2.5.8.11.4.1
required	No
facets	None
children	BirthDate City CitySubEntity CountryInfo

element **BirthDate**

	Date of Birth for the Controlling Person.
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/Organisation/ControllingPerson/BirthInfo/BirthDate
ref id	S2.5.8.11.4.1:b1
data type	xs:date
required	No
facets	<u>Format</u> YYYY-MM-DD
children	Not Applicable

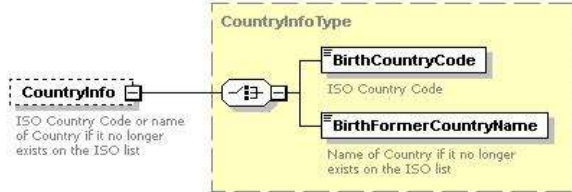
element **BirthCity**

	City of birth for the Controlling Person.						
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/Organisation/ControllingPerson/BirthInfo/BirthCity						
ref id	S2.5.8.11.4.1:b2						
data type	xs:token						
required	No						
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>minLength</td><td>1</td></tr> <tr> <td>maxLength</td><td>70</td></tr> </table>	Kind	Value	minLength	1	maxLength	70
Kind	Value						
minLength	1						
maxLength	70						
children	Not Applicable						

element **CitySubEntity**

	District/area of birth for the Controlling Person. Sub district from birth information. For example birth certificate.						
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/Organisation/ControllingPerson/BirthInfo/CitySubEntity						
ref id	S2.5.8.11.4.1:b3						
data type	xs:token						
required	No						
facets	<table> <tr> <th>Kind</th><th>Value</th></tr> <tr> <td>minLength</td><td>1</td></tr> <tr> <td>maxLength</td><td>70</td></tr> </table>	Kind	Value	minLength	1	maxLength	70
Kind	Value						
minLength	1						
maxLength	70						
children	Not Applicable						

element **CountryInfo**

	
	Country of birth for the Controlling Person.
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/Person/BirthInfo/CountryInfo
ref id	S2.5.8.11.4.1:b4
required	No
facets	None
children	BirthCountryCode BirthFormerCountryName

element **BirthCountryCode**

	Select the ISO country code for the a Controlling Person's country of birth.				
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/Organisation/ControllingPerson/BirthInfo/CountryInfo/BirthCountryCode				
ref id	S2.5.8.11.4.1:b4.1				
data type	CountryCode_Type				
required	No				
facets	<table><tr><td>Kind</td><td>Value</td></tr><tr><td>type</td><td>iso:CountryCode_Type</td></tr></table>	Kind	Value	type	iso:CountryCode_Type
Kind	Value				
type	iso:CountryCode_Type				
children	Not Applicable				

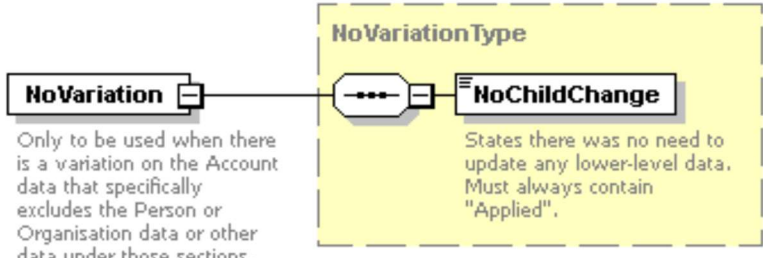
element **BirthFormerCountryName**

	When an Controlling Person's country of birth does not have an ISO country code the name of that country at the time of the account holder's birth can be entered here.						
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/Organisation/ControllingPerson/BirthInfo/CountryInfo/BirthFormerCountryName						
ref id	S2.5.8.11.4.1:b4.2						
data type	xs:token						
required	No						
facets	<table><tr><td>Kind</td><td>Value</td></tr><tr><td>minLength</td><td>2</td></tr><tr><td>maxLength</td><td>105</td></tr></table>	Kind	Value	minLength	2	maxLength	105
Kind	Value						
minLength	2						
maxLength	105						
children	Not Applicable						

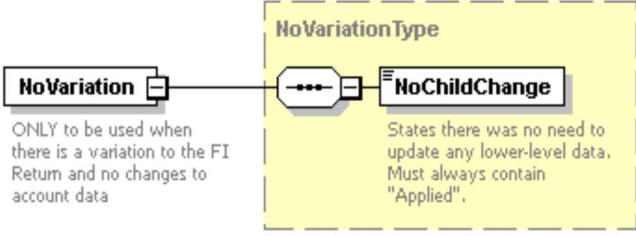
element **CtrlgPersonType**

	<b>CRS only.</b> Used to indicate the type of Controlling Person																													
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/Organisation/Controlling Person/CtrlgPersonType																													
ref id	S2.5.8.11.4.2																													
required	No																													
data type	enumeration																													
facets	<table><tr><th><u>Value</u></th><th><u>Annotation</u></th></tr><tr><td>CP of legal person – ownership</td><td>CRS801</td></tr><tr><td>CP of legal person – other means</td><td>CRS802</td></tr><tr><td>CP of legal person – senior managing official</td><td>CRS803</td></tr><tr><td>CP of legal arrangement – trust – settlor</td><td>CRS804</td></tr><tr><td>CP of legal arrangement – trust – trustee</td><td>CRS805</td></tr><tr><td>CP of legal arrangement – trust – protector</td><td>CRS806</td></tr><tr><td>CP of legal arrangement – trust – beneficiary</td><td>CRS807</td></tr><tr><td>CP of legal arrangement – trust – other</td><td>CRS808</td></tr><tr><td>CP of legal arrangement – other – settlor-equivalent</td><td>CRS809</td></tr><tr><td>CP of legal arrangement – other – trustee-equivalent</td><td>CRS810</td></tr><tr><td>CP of legal arrangement – other – protector-equivalent</td><td>CRS811</td></tr><tr><td>CP of legal arrangement – other – beneficiary-equivalent</td><td>CRS812</td></tr><tr><td>CP of legal arrangement – other – other-equivalent</td><td>CRS813</td></tr></table>		<u>Value</u>	<u>Annotation</u>	CP of legal person – ownership	CRS801	CP of legal person – other means	CRS802	CP of legal person – senior managing official	CRS803	CP of legal arrangement – trust – settlor	CRS804	CP of legal arrangement – trust – trustee	CRS805	CP of legal arrangement – trust – protector	CRS806	CP of legal arrangement – trust – beneficiary	CRS807	CP of legal arrangement – trust – other	CRS808	CP of legal arrangement – other – settlor-equivalent	CRS809	CP of legal arrangement – other – trustee-equivalent	CRS810	CP of legal arrangement – other – protector-equivalent	CRS811	CP of legal arrangement – other – beneficiary-equivalent	CRS812	CP of legal arrangement – other – other-equivalent	CRS813
<u>Value</u>	<u>Annotation</u>																													
CP of legal person – ownership	CRS801																													
CP of legal person – other means	CRS802																													
CP of legal person – senior managing official	CRS803																													
CP of legal arrangement – trust – settlor	CRS804																													
CP of legal arrangement – trust – trustee	CRS805																													
CP of legal arrangement – trust – protector	CRS806																													
CP of legal arrangement – trust – beneficiary	CRS807																													
CP of legal arrangement – trust – other	CRS808																													
CP of legal arrangement – other – settlor-equivalent	CRS809																													
CP of legal arrangement – other – trustee-equivalent	CRS810																													
CP of legal arrangement – other – protector-equivalent	CRS811																													
CP of legal arrangement – other – beneficiary-equivalent	CRS812																													
CP of legal arrangement – other – other-equivalent	CRS813																													
children	None																													

## element NoVariation

	 <p>Only to be used when there is a variation on the Account data that specifically excludes the Person or Organisation data or other data under those sections.</p> <p>States there was no need to update any lower-level data. Must always contain "Applied".</p>
	<p>This element allows you to submit a variation on already submitted Account data without having to include unnecessary Person / Organisation data, where that data is unchanging. <b>This element should not be present in an AccountData record with the action of 'New' or 'Replacement'.</b></p>
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/NoVariation
ref id	S2.5.8.12
required	No
data type	Not Applicable
facets	None
children	NoChildChange

## element NoVariationType

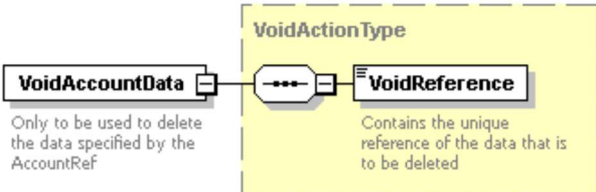
	 <p>ONLY to be used when there is a variation to the FI Return and no changes to account data</p> <p>States there was no need to update any lower-level data. Must always contain "Applied".</p>
	<p>This element allows you to submit a variation on an already submitted FI Return without having to include unnecessary account data, where that data is unchanging. <b>This element should not be present in a FIReturn record with the action of 'New' or 'Replacement'</b></p>
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/NoVariation
ref id	S2.4.10
required	No
data type	Not Applicable
facets	None
children	NoChildChange

## element NoChildChange

	<p>This element acts as a statement that you do not require any change to the child data of the parent element during this variation. You can only enter "Applied" within this tag.</p>
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/NoVariation/NoChildChange
ref id	d1
required	No
data type	xs:token
facets	<p>Kind Value</p> <p>fixed Applied</p>
children	None



## element **VoidAccountData**

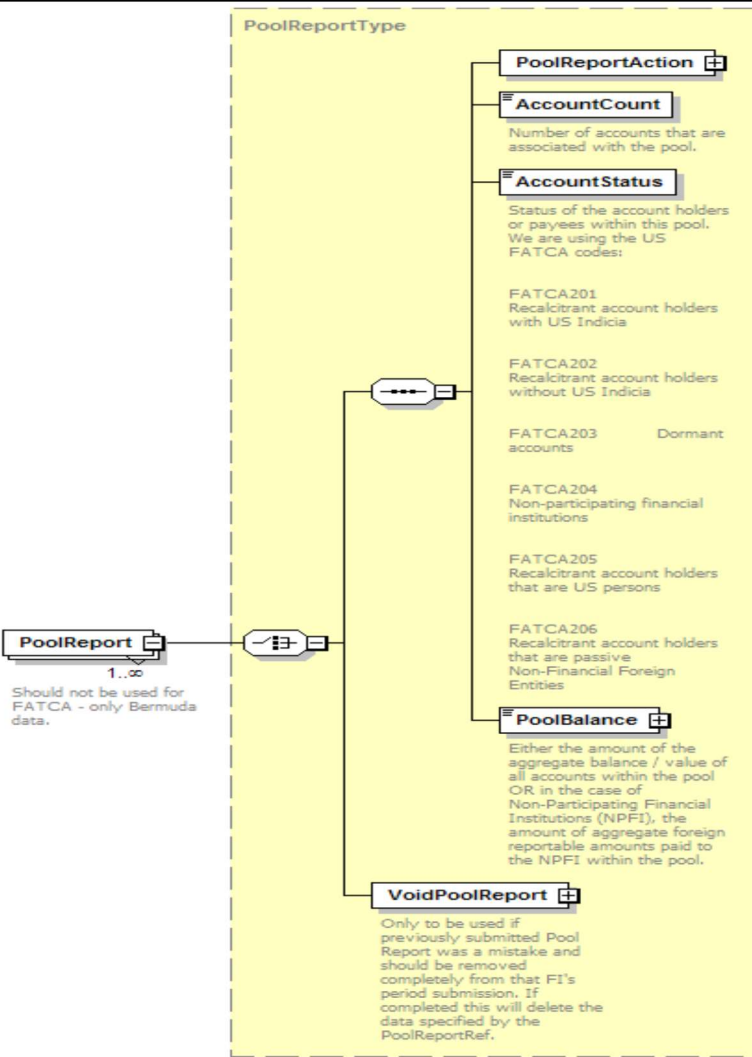
	 <p><b>VoidAccountData</b> Only to be used to delete the data specified by the AccountRef</p> <p><b>VoidReference</b> Contains the unique reference of the data that is to be deleted</p>
	<p>Use this element when you need to delete a previously submitted account. If you wish to remove multiple accounts either void at the FI return level or add more AccountData sections in your FI Return section. Only the original submitter (AEOIUserID) of an account may void that account</p>
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/VoidAccountData
ref id	S2.4.6.13
required	No
data type	Not Applicable
facets	None
children	VoidReference

## element **VoidReference**

	<p>Contains the unique reference of the account data that is to be deleted. This would be the value of the AccountRef element (S2.4.8.1.1) from the original submission.</p>						
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/AccountData/VoidAccountData/VoidReference						
ref id	V1						
required	No						
data type	ActionReferenceType						
facets	<table> <tr> <td>Kind</td><td>Value</td></tr> <tr> <td>minLength</td><td>8</td></tr> <tr> <td>maxLength</td><td>36</td></tr> </table>	Kind	Value	minLength	8	maxLength	36
Kind	Value						
minLength	8						
maxLength	36						
children	None						

**POOL REPORTS - THIS SECTION MUST ONLY BE USED BY BERMUDAN FINANCIAL INSTITUTIONS REPORTING TO HMRC FOR REPORTING PERIODS: 31/12/2014, 31/12/2015 & 31/12/2016**

element **PoolReport**

	
description	<p>This element is one of a set of options when reporting account data. As the UK is a Model 1 territory it requires detailed account data from UK Financial Institutions to be provided under domestic legislation. Model 1 territories cannot have pool reporting as consent does not have to be sought from account holders before a pool report is undertaken. The UK/Bermuda agreement is not based on Model 1 so Bermudan Financial Institutions can provide information with respect to a pool of account holders with similar characteristics using this element. It also allows the Bermudan FI's to void or delete a previously submitted Pool Report by using the VoidPoolReport XML choice. If this option is taken the message cannot have an AccountData or NilReturn element for the same FIReturn element within the message.</p>
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/PoolReport
ref id	S2.4.9
required	Yes
data type	PoolReportType
facets	None
children	<p>PoolReportAction AccountCount AccountStatus PoolBalance or VoidPoolReport</p>

element **Action**

diagram							
description	What action HMRC need to take with the data supplied i.e. Create new Pool Report, update or resend an existing Pool Report. To remove Pool Report record completely, use the VoidPoolReport element (S2.4.9.5).						
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/PoolReport/PoolReportAction/Action						
ref id	S2.4.9.1.2						
required	Yes						
data type	enumeration						
facets	<table> <tr> <th>Value</th><th>Annotation</th></tr> <tr> <td>New</td><td>Used when creating an original Pool Report for that period</td></tr> <tr> <td>Variation</td><td>Used when updating or replacing a previous Pool Report sent by the same submitter for the same period</td></tr> </table>	Value	Annotation	New	Used when creating an original Pool Report for that period	Variation	Used when updating or replacing a previous Pool Report sent by the same submitter for the same period
Value	Annotation						
New	Used when creating an original Pool Report for that period						
Variation	Used when updating or replacing a previous Pool Report sent by the same submitter for the same period						
children	None						

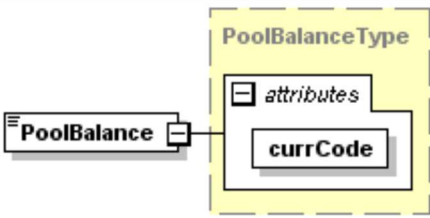
element **AccountCount**

description	This data element provides the number of accounts that are within the pool. For example, input 25 if there are 25 accounts collated within the pooled report.
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/PoolReport/AccountCount
ref id	S2.4.9.2
required	Yes
data type	xs:nonNegativeInt
facets	Not Applicable
children	None

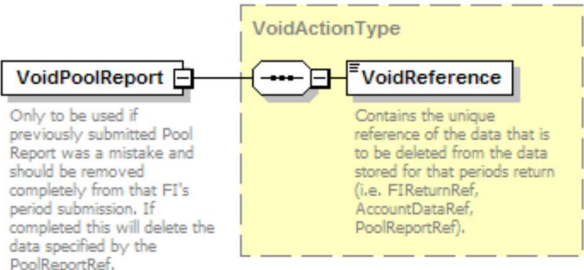
element **AccountStatus**

description	You should provide the status of accounts that are collated within the pool. The enumerated options are taken from the US AEOI schema.														
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/PoolReport/AccountStatus														
ref id	S2.4.9.3														
required	Yes														
data type	enumeration														
facets	<table> <tr> <th>Value</th><th>Annotation</th></tr> <tr> <td>FATCA201</td><td>Recalcitrant account holders with US Indicia</td></tr> <tr> <td>FATCA202</td><td>Recalcitrant account holders without US Indicia</td></tr> <tr> <td>FATCA203</td><td>Dormant Accounts</td></tr> <tr> <td>FATCA204</td><td>Non-participating financial institutions</td></tr> <tr> <td>FATCA205</td><td>Recalcitrant account holders that are US persons</td></tr> <tr> <td>FATCA206</td><td>Recalcitrant account holders that are passive Non-Financial Foreign Entities</td></tr> </table>	Value	Annotation	FATCA201	Recalcitrant account holders with US Indicia	FATCA202	Recalcitrant account holders without US Indicia	FATCA203	Dormant Accounts	FATCA204	Non-participating financial institutions	FATCA205	Recalcitrant account holders that are US persons	FATCA206	Recalcitrant account holders that are passive Non-Financial Foreign Entities
Value	Annotation														
FATCA201	Recalcitrant account holders with US Indicia														
FATCA202	Recalcitrant account holders without US Indicia														
FATCA203	Dormant Accounts														
FATCA204	Non-participating financial institutions														
FATCA205	Recalcitrant account holders that are US persons														
FATCA206	Recalcitrant account holders that are passive Non-Financial Foreign Entities														
children	None														

## element **PoolBalance**

	
description	The balance for the given set of pooled accounts
xpath	AEOIUKSubmissionFIReturn/Submission/FIReturn/PoolReport/PoolBalance
ref id	S2.4.9.4
required	Yes
data type	xs:decimal
facets	<u>Kind</u> <u>Value</u> type      iso:currCode_Type
children	None

## element **VoidPoolReport**

	 <p>Only to be used if previously submitted Pool Report was a mistake and should be removed completely from that FI's period submission. If completed this will delete the data specified by the PoolReportRef.</p> <p>Contains the unique reference of the data that is to be deleted from the data stored for that periods return (i.e. FIReturnRef, AccountDataRef, PoolReportRef).</p>
description	<p>Use this element when you need to completely remove or delete a Pool Report record that has been previously submitted in error.</p> <p>Only one of these elements can occur per Pool Report section. If you wish to remove multiple Pool Reports, either void at the FI return level or add more Pool Report sections in your FI Return 'parent'.</p> <p>HMRC will only allow the original submitter (AEOIUserId) of a Pool Report to void that Pool Report.</p>
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/PoolReport/VoidPoolReport
ref id	S2.4.9.5
required	No
data type	VoidActionType
facets	None
children	VoidReference

## element **VoidReference**

description	/The unique reference of the pool report data that is to be deleted from the data stored for that periods return. This would be the value of the PoolReportRef element (S2.4.7.1.1) from the original submission.		
xpath	/AEOIUKSubmissionFIReturn/Submission/FIReturn/PoolReport/VoidPoolReport/VoidReference		
ref id	S2.4.9.5.v1		
required	No		
data type	xs:token		
facets	<u>Kind</u>	<u>Value</u>	<u>Annotation</u>
	minLength	8	Unique Pool Report reference cannot be less than 8 characters
	maxLength	36	Unique Pool Report reference cannot be longer than 36 characters.
children	None		

--- POOL REPORTS END ---

## element NoVariationType

description	This element allows you to submit a variation on already submitted FI Return without having to include unnecessary Account or Pool Report data, where that data is unchanging. This element should not be present in a FI Return record with the record of 'New' or 'Replacement'.
xpath	/AEOIUKSubmissionFIReport/Submission/FIReturn/NoVariation
ref id	S2.4.10
required	No
data type	Not Applicable
facets	None
children	<b>NoChildChange</b>

## element NoChildChange

description	This element acts as a statement that you do not require any change to the child data of the parent element during this variation. You only have the option of entering "Applied" within this tag.				
xpath	/AEOIUKSubmissionFIReport/Submission/FIReturnNoVariation/NoChildChange				
ref id	S2.4.10:d1				
required	No				
data type	xs:token				
facets	<table border="1"> <thead> <tr> <th>Kind</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>fixed</td> <td>Applied</td> </tr> </tbody> </table>	Kind	Value	fixed	Applied
Kind	Value				
fixed	Applied				
children	None				

## element VoidFIReturn

description	Use this element when you need to completely remove or delete a FI Return record that has been previously submitted in error. Only one of these elements can occur per FI Return section. If you wish to remove multiple FI Returns within the same SubmissionVariation either void at the submission level or add more FI Return sections under the Submission 'parent'. HMRC will only allow the original submitter (AEOIUserId) of a FI Return to void that FI Return data.
xpath	/AEOIUKSubmissionFIReport/Submission/FIReturn/VoidFIReturn
ref id	S2.4.11
required	Yes
data type	Not Applicable
facets	None
children	VoidReference

## element **VoidReference**

description	Contains the unique reference of the FI Return data that is to be deleted from the data stored for that periods return. This would be the value of the FIReturnRef element (S2.4.1.1) from the original submission.	
xpath	AEOIUKSubmissionFIReport/Submission/FIReturn/VoidFIReturn/VoidReference	
ref id	S2.4.11:v1	
required	None	
data type	xs:token	
facets	<u>Kind</u>	<u>Value</u>
	minLength	8
	maxLength	36
children	No	

## element **VoidSubmission**

	<p><b>VoidSubmission</b> Only used if the original submission message is to be deleted</p> <p><b>VoidMessageType</b></p> <p><b>MessageRef</b> Unique reference for the message</p> <p><b>VoidMessageRef</b> The original submission's message reference. This will be used to find the submission that is to be deleted.</p>	
description	<p>Use this option if you have received an acknowledgement from HMRC that we have received a message from you that you never meant to be submitted.</p> <p>Only the sender (AEOI User ID) of the original message can void that message. If you void a message you cannot logically 'replace' that message or make a 'variation' on any item of data that was created by that message.</p> <p>If you wish to 'undo' a void, you should resend the original message with a new (unique) message reference, as well as new (unique) FI ReturnRef and AccountRef.</p> <p>This is a choice with the Submission element. If you have a SubmissionVoid element in the message you cannot have a Submission element.</p>	
xpath	AEOIUKSubmissionFIReport/VoidSubmission	
ref id	S3	
required	No	
data type	Not Applicable	
facets	None	
children	MessageRef VoidMessageRef	

element **MessageRef**

description	<p>Sender's unique reference for the message.</p> <p>We strongly recommended that you use the format: AEOIUserID + date of message (YYYYMMDD) + time of message HHMMSS + incremental sequence (e.g. 00-99) to ensure that this reference is kept unique in time and space:</p> <p>12345678902016082015301000</p> <p>This indicates that a User with the identifier 1234567890 submitted the message on 2016-08-20 at 15:30:10 and gave the message the increment sequence of 00.</p>	
xpath	AEOIUKSubmissionFIRReport/VoidSubmission/MessageRef	
ref id	S3.1	
required	No	
data type	xs:token	
facets	Kind	Value
	minLength	24
	maxLength	36
children	No	

element **VoidMessageRef**

description	The original submission message reference. This will be used to find the submission that is to be replaced.	
xpath	AEOIUKSubmissionFIRReport/VoidSubmission/VoidMessageRef	
ref id	S3.2	
required	No	
data type	xs:token	
facets	Kind	Value
	minLength	24
	maxLength	36
children	No	

## Appendix A

List of changes between uk\_fatca\_submission.xsd (v1.2) and uk\_aeoi\_submission.xsd (v2.0)

- namespace has changed from `http://hmrc.gov.uk/UKFATCASubmissionFIRReport` to `http://hmrc.gov.uk/AEOIUKSubmissionFIRReport`
- Import changed to `isofatcatypes_v1.1.xsd`
- Root element changed from `//UKFATCASubmissionFIRReport` to `//AEOIUKSubmissionFIRReport`
- `Messagedata/FATCAUserId` has been changed to `Messagedata/AEOIUserId`
- `//AEOIUKSubmissionFIRReport/Submission/FIRReturn/(DueDiligenceInd and ThresholdInd)` accepted values has been changed from "0" and "1" to "No", "Yes" and "N/A" (using "ElectionType")
- New attribute `AccountNumberType` has been added to element `//AEOIUKSubmissionFIRReport/Submission/FIRReturn/AccountData/AccountNumber`
- New mandatory Elements `InsuranceElection` and `DormatAccElection` has been added to `//AEOIUKSubmissionFIRReport/Submission/FIRReturn/`
- `//AEOIUKSubmissionFIRReport/Submission/FIRReturn/NilReturn` value has been changed from 2 character ISO Country Code to a value of "Yes".
- New optional element `//AEOIUKSubmissionFIRReport/Submission/FIRReturn/AccountData/Paymentdata/ PaymentTypeDesc` with minimum and maximum length restriction of 0 and 500
- All name elements have max length of 200
- New optional element `MiddleName` has been added to `Person`
- `//AEOIUKSubmissionFIRReport/Submission/FIRReturn/AccountData/Person/HolderTaxInfo` maximum occurrence changed from 249 to infinite.
- Element `TINCode` removed.
- New optional attribute `issuedBy` has been added to optional elements `TIN` & `IN`
- Mandatory element `ReportableJurisdiction` has been replaced with mandatory element `ResCountryCode`.
- Element `//UKFATCASubmissionFIRReport/Submission/FIRReturn/AccountData/Organisation/HolderTaxInfo` has been changed to `//AEOIUKSubmissionFIRReport/Submission/FIRReturn/AccountData/Organisation/HolderInfo`.
- `//AEOIUKSubmissionFIRReport/Submission/FIRReturn/AccountData/Organisation/HolderInfo` maximum occurrence changed from 249 to infinite.
- Optional element `Organisation/TIN` has been changed to `IN` with attributes `issuedBy` and `INType`.
- A new optional element `CtrlgPersonType` has been added to `AEOIUKSubmissionFIRReport/Submission/ FIRReturn/AccountData/Organisation/ControllingPerson`.
- Maximum occurrence of element `HolderTaxInfo` 249 to infinite
- Element `BirthDate` has been replaced by `BirthInfo` group
- Updated `AccountHolderType` enumerations and including changing "\*Entity with reportable controlling persons" to "Passive Non Financial Entity with Controlling Person(s)"
- Updated documentation elements with new business content;
- Changed `ContactPersonInfo` to `PersonInfo`
- Changed `ContractAddressType` to `AddressType`
- Changed `<xs:restriction base="String">` to `<xs:restriction base="xs:normalizedString">`
- Added restriction to `ReportingPeriodType` to prevent erroneous dates
- Added id to element `Person`
- Updated and corrected ALL ids



## Appendix B

Scenario: Reporting an Entity to the U.S. as a Controlling Person when the Account Holder is an Owner Documented Financial Institution (ODFI)

In certain instances it is possible for an ODFI to be an account holder and to have an entity as a controlling person.

In these cases you must report the AccountHolderType as "Owner documented Financial Institution (FATCA only)" and use the Organisation/ControllingPerson group to report the entity as a controlling person.

The following fields MUST be completed as specified below:

Organisation/ControllingPerson/FirstName as "Organisation" Organisation/ControllingPerson/LastName as the Entity's name

Organisation/ControllingPerson/Address/City Organisation/ControllingPerson/Address/CountryCode

Organisation/ControllingPerson/HolderInfo/TIN is the entity's IN

Organisation/ControllingPerson/HolderInfo/TIN/@issuedBy is CountryCode IN Issuer

Organisation/ControllingPerson/HolderInfo/TIN/ResCountryCode is "US"

AccountData\AccountHolderType	"Owner documented Financial Institution (FATCA only)"
Organisation\ControllingPerson\Person\...	
...FirstName	"Organisation"
...LastName	<i>Name of Entity</i>
...Address\...	
...\...City	<i>Name of City</i>
...\...CountryCode	<i>ISO Country Code</i>
...\HolderTaxInfo\...	
...\...TIN	<i>IN of the Entity</i>
...\...TIN-issuedBy	<i>ISO Country Code</i>
...\...TIN\ResCountryCode	"US"

## Appendix C

Examples of Errors within an AEOI UK Message:

### **Incorrect AEOI ID (AEOIUserId)**

It is important that you use the AEOI ID that was issued to you during registration within your submission. If the AEOI ID you use in the tag AEOIUserId does not appear in our registration database, your submission will fail.

### **Supplying an Invalid Registration Identification Number**

You can only make AEOI submissions for FIs that you have registered to report for on the AEOI portal. Making a submission for a FIRegisterID that does not appear on your AEOI Portal FI list will fail.

### **Using an Already Existing MessageRef**

The MessageRef data item in: /AEOISubmissionFIReport/Submission/MessageRef must be globally unique in time and space. This means if you submit the same MessageRef for different messages, they will fail.

### **Wrong ReplacedMessageRef When Replacing Messages**

If we cannot find the message reference identified by your ReplacedMessageRef data, your replacement submission will fail.

### **Wrong MessageRef When Voiding Messages**

If we cannot find the message reference identified by your AEOIUKSubmissionFIReport/SubmissionVoid/MessageRef data, your void submission will fail.

### **Wrong VoidReference When Voiding a FI Return or an AccountData Dataset**

The FIReturnRef of the FI Return you are attempting to void should exist in our database and must have been originally submitted by your AEOI UserId.

For an AccountData void the AccountRef should exist and must have been submitted by your AEOI UserId and have the same 'parent' FIReturnRef as the original.

If this is not the case, the submission will fail.

### **Inconsistent FIReturnRef**

If either:

You supply a new Report with an already existing FIReturnRef or;

You want to vary an existing FI Return and the FIReturnRef doesn't exist in our database or;

You try to void a FI Return using a FIReturnRef that doesn't exist in our database or one that does exist but was submitted by a different AEOI UserID Then the submission will fail.

### **Inconsistent AccountRef**

If either:

You supply a new Account (including joint accounts) with an already existing AccountRef or;

You want to vary an existing Account and the AccountRef doesn't exist in our database or;

You try to vary an AccountRef that is in our database but was submitted by a different AEOIUserID

Then the submission will fail.

### **Varying an AccountType for an Account Holder**

If, due to an error, you need to change the Account Holder Type from an "Organisation" to a "Person", you must first void that account and submit it again with the correct dataset. If you use the action 'Variation' rather than 'Void' the original data relating to Organisation will remain in our database.

### **Future Dated Reporting Period**

The ReportingPeriod data cannot be future dated i.e. if the current year was 2017 then you could not use 2018-12-31. If you submit a future dated reporting period your submission will fail.

### Duplicate Controlling People

Please ensure that where an organisation or company has controlling persons with duplicate entries for their first, middle and last name, you **MUST** add something to differentiate between them.

E.g. in the example below Mr and Mrs Brown have the same first initial and last name so suggested input is a number in the middle name.

Input				
Name Held	Title	First Name	Middle Name	Last Name
Mr B Brown	Mr	B	1	Brown
Mrs B Brown	Mrs	B	2	Brown

### Amending Successfully Submitted Data

If you use an action of 'New' in your submission variation we expect that data to be added to the existing parent not to amend an already existing 'child' dataset. See Table 1 for details of valid combinations of message categories and actions.

### Pool Report Errors

Unless you are reporting on behalf of a Bermuda Financial Institution you must **NOT** complete the Pool Report section of the XML message.

If either:

You supply a new Pool Report with an already existing PoolReportRef or;

You want to vary an existing Pool Report and the PoolReportRef doesn't exist in our database or;

You try to void a Pool Report using a PoolReportRef that doesn't exist in our database or;

One that does exist but was submitted by a different /AEOI UserID

Then the submission will fail.

**Agents filing returns on behalf of Bermudan FI's should not mix GB and Bermudan returns in the same file. A separate xml should be completed for UK and Bermuda reporting.**

## Appendix D

### *Validation Process*

On receipt of an AEOI Return (Submission) the system will validate it, and if there are any errors identified, these are captured and included on an email and sent to the submitter.

The validation is a two stage process:

Stage 1/Schema Validation – File Structure: The XML file is checked to ensure the structure is correct and is complete

Stage 2/Database Validation – Logical Checks: The data contained in the XML File is consistent with a valid Registration or previous AEOI Return if it is requesting an update or deletion/void.

In both cases, if the Return fails either Stage 1 or Stage 2 validation an email with the errors will be sent to the submitter. The Return will be rejected and the filing obligation will not have been met.

### *Validation Checks (Database Validation)*

The following sections list the validation or logical checks on the Registration and Submission files received by SIS to ensure the files can be stored in the database.

When a message fails a validation check(s) the error is reported on an email along with associated data items that will allow the recipient to identify the section in the XML file that is in error. An example of the error listing is shown below:

MESSAGE\_REF,FI\_RETURN\_REF,ACCOUNT\_REF,POOL\_REPORT\_REF,ERROR\_FIELD 123456787520140613150400,SID992345678420141231,,,FI\_REGISTER\_ID 123456787520140613150400,,,FATCA\_USER\_ID

The error listing is a Comma Separated Value (csv) format. The recipient can extract the error list from the email and import into a spreadsheet to provide better formatting if required. The error listing is composed of the following:

- Line 1 - column headings
- Line 2 onwards - data items from the XML file which map to the above column headings

The error listing once transferred to a spreadsheet would be as follows:

MESSAGE_REF	FI_RETURN_REF	ACCOUNT_REF	POOL_REPORT_REF	ERROR_FIELD
123456787520140613150400	SID992345678420141231			FI_REGISTER_ID
123456787520140613150400				FATCA_USER_ID

With the above example, the recipient should note the value in the ERROR\_FIELD. In this instance there are 2 errors; FI\_REGISTER\_ID and FATCA\_USER\_ID. The recipient should refer to the table below in section 2.3 to identify the meaning of the error code.

In this instance: **Checks that the FI is a registered FI** and **Checks that the submitted UserID is a registered User**.

Note: The other column headings (MESSAGE\_REF,FI\_RETURN\_REF,ACCOUNT\_REF,POOL\_REPORT\_REF)contain additional information the recipient can use to identify the error. This may not always be populated.

List of available Error Codes for Registration and Submission Logical checks are shown in the following sections.

### *Submission Logical Validation Checks*

Message Type	Table	Field	Error Code	Logical Check
Submission	Submission	Message Reference	MESSAGE_REF (Processing Stopped after submission checks are done)	Checks that the message reference is not present in the database or is not a duplicate message reference in the current message processing list.
Submission	Submission	FATCA USER ID	FATCA_USER_ID (Processing Stopped after submission checks are done)	Checks that the User submitting the submission is a Valid AEOI User
Submission	Submission	Reporting Period	Reporting Period	Checks that the Reporting Period is not null and the Reporting Period is not in the Future. Reporting Period should be the Current Year or Less
Submission	Submission	Replaced Message Reference	REPLACED_MESSAGE_REF (Processing Stopped after submission checks are done)	This is a two stage check: The Replaced Message Reference should already be known to HMRC and hence will be in our database. The original message reference being replaced should have been submitted by the same AEOI User who is making the replacement submission. The Replaced Message Reference must be a successful submission
Submission	Submission	Void Message Reference	VOID_MESSAGE_REF (Processing Stopped after submission checks are done)	This is a two stage check: The message reference to be made Void has to be in our database.

				<p>The original message (that is to be made Void) has to have been submitted by the same AEOI User submitting the Submission Void message.</p> <p>The original message (that is to be made Void) must be a successful submission</p>
Submission	Submission	Invalid Action	INVALID_ACTION	<p>The Invalid Action combinations are checked as listed in <b>Invalid Action Checks</b>.</p> <p>Checks the Message References based on the Message Category</p> <ul style="list-style-type: none"> <li>• For Void Submission – Void Reference Cannot be Null</li> <li>• For New Submission – Void Message Reference and Replacement Message Reference should not be provided by the user in the submission File</li> <li>• For Submission Replacement - Void Message Reference Should not be provided but the Replacement Message Reference should be provided by the user in the submission File</li> <li>• For Submission Variation - Void Message Reference and Replacement Message Reference should not be provided by the user in the submission File</li> </ul>
Submission	Submission	AUDIT FATCA USER ID	AUDIT_FATCA_USER_ID (Processing Stopped after submission checks are done)	Checks that the User Logged into the HMRC Portal is matching the User in the Submission File uploaded through the HRMC Portal.

Submission	FI Return	FI Register ID	FI_REGISTER_ID	<p>Ensures the following logic:</p> <ul style="list-style-type: none"> <li>The FI Register Identifier exists in our database (as it was given in the original Registration).</li> <li>If it does exist then it is checked that the AEOI User that registered that FI is the same as the AEOI User making the submission.</li> </ul>
Submission	FI Return	FI Return Reference	FI_RETURN_REF	<p>Checks the FI Return reference based on the Message Category and FI Return Action</p> <p><b>Message Category = Submission Replacement or Submission Void</b> The FI Return Reference cannot be a duplicate within the message (it has to be unique within the file).</p> <p><b>Message Category = New Submission</b> The FI Return Reference cannot already exist in the HMRC database. We check for duplicate FI Return References within the message (it has to be unique within the file).</p> <p><b>Message Category = Variation</b> The FI Return Reference cannot be a duplicate within the message (it has to be unique within the file).</p> <p><b>FI Return Action-based checks:</b></p> <ul style="list-style-type: none"> <li><i>Action = New</i> The FI Return Reference <b>does not exist</b> in the HMRC database.</li> <li><i>Action = Void, Replacement or Variation</i> The FI Return Reference must already <b>exist</b> in the HMRC database.</li> </ul>

Submission	FI Return	Void FI Return Reference	VOID_FI_RETURN_REF	Checks that the Void FI Return reference already exists in the HMRC database. If the FI Return Reference to be made void is unknown to us HMRC cannot void the original return.
Submission	FI Return	FATCA_USER_ID	FATCA_USER_ID	A check on the validity of the AEOI User to submit the return. For any submission other than a <i>NewSubmission</i> the AEOI User issuing the Replacement, Variation or Void must be the same AEOI User that issued the submission to be acted on. I.e. You cannot vary, in any way, another AEOI Users submission.
Submission	FI Return	Invalid Action	INVALID_ACTION	The Invalid Action combinations are checked as listed in <b>Invalid Action Checks</b> . Void reference and NoChildChange values can only be valid given specific Message Categories and Actions. <b>Message Category = New Submission</b> <b>Action = New</b> NoChildChange should not be provided. Void Reference should not be provided. <b>Message Category = Submission Replacement</b> <b>Action = New</b> NoChildChange should not be provided. Void Reference should not be provided. <b>Message Category = Submission Variation</b> <b>Action = New or Replacement</b> NoChildChange should not be provided. Void Reference should not be provided.
Submission	Account Data	Account Holder Type	ACCOUNT_HOLDER_TYPE	Selects the correct Code from the reference table from the description



				<p>supplied and checks the associated data. If the Account Holder Type is set as Individual, supplying organisation data is Invalid or If the Account Holder Type is set as Organisation, supplying Person data is Invalid.</p>
Submission	Account Data	Account Reference	ACCOUNT_REF	<p>This error covers a multiple of errors. Checks are made to ensure that the Account Reference is already present in the HMRC database for a Variation or Replacement.</p> <p>If the Account Data is 'New' then we check the Account Reference is not already present in the database. We ensure there are no duplicate Account References in the message. Checks the Data based on the Message Category and Action</p> <p><b>Message Category = New Submission</b>  <b>FI Return Action = New</b>  <b>Account Action = New</b>  The Account Reference in the File should not exist in the HMRC database.  <b>Message Category = Submission Variation</b>  <b>FI Return Action = New</b>  <b>Account Action = New</b>  The Account Reference in the File should not exist in the HMRC database.  <b>Message Category = Submission Variation</b>  <b>FI Return Action = Variation</b>  <b>Account Action = New</b>  The Account Reference in the File should not exist in the HMRC database.</p>

				<p><b>Message Category = Submission Variation</b>  <b>FI Return Action = Variation</b>  <b>Account Action = Variation</b>  The Account Reference in the File should exist in the HMRC database.  <b>Message Category = Submission Variation</b>  <b>FI Return Action = Variation</b>  <b>Account Action = Replacement</b>  The Account Reference in the File should exist in the HMRC database.  <b>Message Category = Submission Variation</b>  <b>FI Return Action = Variation</b>  <b>Account Action = Void</b>  The Account Reference in the File should exist in the HMRC database and Checks the Account Reference and FI Return Reference combination matches the Original Submission  <b>For Joint Accounts the account reference MUST be different for each account holder.</b></p>
Submission	Account Data	Void Account Reference	VOID_ACCOUNT_REF	The Account Reference to be void is already present in the HRMC database.
Submission	Account Data	Invalid FATCA USER ID	INVALID_FATCA_USER_ID	<p>Validity check: ensures it is the same AEOI User that is attempting to change the original submissions data.</p> <p>In this case the data that is checked is due to an Account Data action of Replacement, Variation or Void that isn't being actioned by the same AEOI User that submitted the original message with these Accounts present.</p>

Submission	Account Data	Invalid User Account Reference	INVALID_USER_ACCOUNT_REF	Checks that the Account Reference given with any Action that isn't 'New' (includes a Void reference) already exists in the HMRC database.
Submission	Account Data	Invalid Action	INVALID_ACTION	An Invalid Action occurs when data is added into certain sections of the message that given the Message Category and the action in question cannot be resolved. For full details on each action checked see <b>Invalid Action Checks</b> .
Submission Variation	Account Data	INVALID ORGANISATION	INVALID_ORGANISATION	Invalid Organisation / Person. The Data for Organisation / Person type cannot be changed in a variation to a different type.
Submission	Submission	Reporting Period	INVALID_VARIATION_OVER_3YEARS	Reject any corrections received over 3 years.  AEOI 2014 returns up to 01/06/2018 AEOI 2015 returns up to 01/06/2019 AEOI 2016 returns up to 01/06/2020
Submission	Account Data	Invalid IBAN structure	INVALID_IBAN_STRUCTURE	The IBAN structure [ISO13616] is a sequence of  <ul style="list-style-type: none"> <li>• 2 upper case letters between A and Z, representing the ISO-3166 two letter country code where the account is located;</li> <li>• 2 digits between 0 and 9, representing a check digit;</li> </ul>

				<ul style="list-style-type: none"> <li>• 1 to 30 digits between 0 and 9 and/or letters between A and Z (upper and/or lower case).</li> </ul> <p>For example, GB29RBOS60161331926819.</p> <p>UPDATE v0.4: EU Comm. confirmed validation is on structure only. No syntax validation</p>
Submission	Account Data	Invalid ISIN structure	INVALID_ISIN_STRUCTURE	<p>The ISIN structure [ISO6166] is a sequence of 12-character alphanumerical code. It consists of three parts:</p> <ul style="list-style-type: none"> <li>• 2 upper case letters between A and Z, representing the ISO-3166 two letter country code where the account is located;</li> <li>• A nine character alpha-numerical national security identifier;</li> <li>• A single check digit.</li> </ul> <p>For example, US0378331005.'</p> <p>UPDATE v0.4: EU Comm. confirmed validation is on structure only. No syntax validation</p>
Submission	Account Data	Birth Date is out of range	INVALID_BIRTHDATE_OUT_OF_RANGE	<p>The date of birth should be in the range of &gt;=1900 and &lt;= current year</p>
Submission	Account Data	Controlling Person Type	INVALID_CTRLPERSON_TYPE	<p>"CtrlgPersonType" must not be completed unless the AccountHolderType = "Passive Non-</p>

				Financial Entity with controlling person (s)"
Submission	Account Data	Controlling Person Birth date	INVALID_CP_BIRTH_DATE	The date of birth should be in the range of >=1900 and <= current year
Submission	Account Data	Person/HolderTaxInfo/ResCountryCode ControllingPerson/HolderTaxInfo/ ResCountryCode	INVALID_TIN_MISSING_FOR_US_RES	Where a Person has a Tax Residence of "US" they must provide a TIN
Submission	Account Data	Person/HolderTaxInfo/TIN Organization/HolderTaxInfo/IN ControllingPerson/HolderTaxInfo/TIN	INVALID_TIN_STRUCTURE	Validation to TINs where the issuedBy is "US" and INTYPE is "TIN": <ul style="list-style-type: none"> <li>• 123456789 (Nine consecutive digits 0-9)</li> <li>• 123-45-6789 (Nine digits with two hyphens 0-9)</li> <li>• 12-3456789 (Nine digits 0-9 with a hyphen after the second digit)</li> </ul>
Submission	Account Data	Organization/HolderTaxInfo/IN	INVALID_GIIN_STRUCTURE	Validation to TINs where the issuedBy is "US" and INTYPE is "GIIN": "[0-9A-Z-[O]]{6}[.][0-9A-Z-[O]]{5}[.][A-Z-[O]]{2}[.][0-9]{3}" Example: 8Q298C.00000.LE.340
Submission	Account Data	Account Holder Type Controlling Person	INVALID_CONTROL_PERSON	A Controlling Person can only be reported when AccountHolderType is Passive Non Financial Entity with Controlling Person(s) or Owner documented Financial Institution (FATCA only). ControllingPerson cannot be supplied for any other AccountHolderType.

### Submission Pool Reports Logical Validation Checks

Submission (Bermuda FI's Only)	Pool Report	Pool Report Ref	POOL_REPORT_REF	Unless this is a new Submission the Pool Report Reference should already be present in the database.
Submission (Bermuda FI's Only)	Pool Report	Void Pool Report Ref	VOID_POOL_REPORT_REF	The Pool Report Reference to be made void must already exist in the HMRC database.
Submission (Bermuda FI's Only)	Pool Report	Invalid FATCA USER ID	INVALID_FATCA_USER_ID	Validity check: ensures it is the same AEOI User that is attempting to change the original submissions data.
Submission (Bermuda FI's Only)	Pool Report	INVALID ACTION	INVALID_ACTION	An Invalid Action occurs when data is added into certain sections of the message that given the Message Category and the action in question cannot be resolved. For full details on each action checked see <b>Invalid Action Checks</b> .
Submission (Bermuda FI's Only)	Pool Report	Invalid Pool Report Ref	INVALID_POOL_REPORT_REF	The Pool Report Reference must already exist in the HMRC database for Replacement, Variation and Void Pool Report Action. The Pool Report Reference must not exist in the HMRC database for New Pool Report Action.
Submission (Bermuda FI's Only)	Pool Report	Invalid Registration Country Code	INVALID_REG_COUNTRY_CODE	The Pool Report is submitted by a Financial Institution not registered in Bermuda

## Invalid Action Checks

### Message Category: NewSubmission

Seq. No.	Type / Level	Invalid Data / Invalid XML Elements
1	Submission	VoidSubmission
2	Submission	Replacement – MessageRef / Replacement - ReplacedMessageRef
3	FI Return	VoidFIReturn
4	FI Return	FI Return Action – Replacement / FI Return Action – Variation
5	FI Return	NoVariation
6	Account Data	Account Action – Replacement / Account Action – Variation
7	Account Data	NoVariation
8	Account Data	VoidAccountData
9	Pool Report	Pool Report Action – Replacement / Pool Report Action – Variation
10	Pool Report	VoidPoolReport

### Message Category: SubmissionReplacement

Seq. No.	Type / Level	Invalid Data / Invalid XML Elements
1	Submission	VoidSubmission
2	FI Return	VoidFIReturn
3	FI Return	FI Return Action – Replacement / FI Return Action – Variation
4	FI Return	NoVariation
5	Account Data	Account Action – Replacement / Account Action – Variation
6	Account Data	NoVariation
7	Account Data	VoidAccountData
8	Pool Report	Pool Report Action – Replacement / Pool Report Action – Variation
9	Pool Report	VoidPoolReport

*MessageCategory: SubmissionVariation*

Seq	Type / Level	Invalid Data / Invalid XML Elements
1	Submission	VoidSubmission
2	Submission	Replacement – MessageRef / Replacement - ReplacedMessageRef
3	FI Return	VoidFIReturn
4	FI Return	FI Return Action – New and NoVariation is Not Null
5	FI Return	FI Return Action – Replacement and NoVariation is Not Null
6	Account Data	FI Return Action – New and Account Action – Replacement
7	Account Data	FI Return Action – New and Account Action – Variation
8	Account Data	FI Return Action – Replacement and Account Action – Replacement
9	Account Data	FI Return Action – Replacement and Account Action – Variation
10	Account Data	FI Return Action – New and Account Action – New and No Variation is Not Null
11	Account Data	FI Return Action – Replacement and Account Action – New and No Variation is Not Null
12	Account Data	FI Return Action – Variation and Account Action – New and No Variation is Not Null
13	Account Data	FI Return Action – Variation and Account Action – Replacement and No Variation is Not Null
14	Account Data	FI Return Action – New and VoidAccountData is Not Null
15	Account Data	FI Return Action – Replacement and VoidAccountData is Not Null
16	Pool Report	FI Return Action – New and Pool Report Action – Replacement
17	Pool Report	FI Return Action – New and Pool Report Action – Variation
18	Pool Report	FI Return Action – Replacement and Pool Report Action – Replacement
19	Pool Report	FI Return Action – Replacement and Pool Report Action – Variation
20	Pool Report	FI Return Action – New and VoidPoolReport is Not Null
21	Pool Report	FI Return Action – Replacement and VoidPoolReport is Not Null



## Appendix E

### Invalid Action Checks

