Corporation Tax Non-Form Validation Rules

Introduction

This document outlines the rules that apply to Corporation Tax (CT) XML messages that are not derived from the Return itself. These rules relate to the structure required to submit the XML to HMRC and provide the information needed to make successful submissions and also, rules that fall outside of the Rules and Interface Management machine readable rules for CT.

element:	**EnvelopeVersion**
path	/GovTalkMessage/EnvelopeVersion
cardinality	1..1
description	Must be set to **2.0**

element:	**Class**
path	/GovTalkMessage/Header/MessageDetails/Class
cardinality	1..1
description	The class used by the Gateway to determine the content of the submission.
documentation	Use the appropriate <Class> for Corporation Tax as shown below: Must be set to **HMRC-CT-CT600** for all submissions other than Test in Live. Must be set to **HMRC-CT-CT600-TIL** for Test in Live submissions.

element:	**GatewayTest**
path	/GovTalkMessage/Header/MessageDetails/GatewayTest
cardinality	0..1
documentation	• Should be absent or set to **0** for submissions to the live Gateway. • Should be present and set to **1** for submissions to VSIPS. • This applies for all messages to the Gateway including submit_poll and delete_request.

element:	**GatewayTimestamp**
path	/GovTalkMessage/Header/MessageDetails/GatewayTimestamp
cardinality	0..1
description	If present in the submit_request message the element should be sent empty.
documentation	HMRC recommend that this be absent in the submit_request xml.

element:	**SenderID**
path	/GovTalkMessage/Header/SenderDetails/IDAuthentication/SenderID
cardinality	1..1
documentation	SenderID supplied by SDS team for VSIPS testing. Live submissions must contain a genuine SenderID (also known as User ID).

element:	**Method**
path	GovTalkMessage/Header/SenderDetails/IDAuthentication/ Authentication/Method
cardinality	1..1
documentation	Must be set to **clear** or **MD5.**

element:	Role
path	/GovTalkMessage/Header/SenderDetails/IDAuthentication/Authentication/Role
cardinality	0..1
description	Role for the authentication.
documentation	If present should contain **principal.**
example	**principal**
element:	Value
path	/GovTalkMessage/Header/SenderDetails/IDAuthentication/Authentication/Value
cardinality	1..1
documentation	Value supplied by SDS team for VSIPS testing. Live submissions must contain a genuine password.

element/attribute:	Key/@Type
path	/GovTalkMessage/GovTalkDetails/Keys/Key/@Type
cardinality	1..1
description	Must be in the format: <Keys> <Key Type="UTR">NNNNNNNNNN</Key> </Keys> Live submissions must contain a genuine UTR. The UTR in GovTalkDetails must match the UTR in the IRheader.

element:	Organisation
path	/GovTalkMessage/GovTalkDetails/TargetDetails/Organisation
cardinality	0..1
description	The organisation or department to which the submission is being sent.
documentation	If present should be set to **HMRC.**
example	**HMRC**

element:	URI
path	/GovTalkMessage/GovTalkDetails/ChannelRouting/Channel/URI
cardinality	1..1
description	Should contain a 4-digit vendor ID.
example	0123

element:	Product
path	/GovTalkMessage/GovTalkDetails/ChannelRouting/Channel/Product
cardinality	1..1
description	Should contain the name of the software product being used for submission.

element:	Version
path	/GovTalkMessage/GovTalkDetails/ChannelRouting/Channel/Version
cardinality	1..1
description	Should show the version number of the software product being used for submission.
example	1.0

element/attribute:	IRenvelope/@xmlns
path	/IRenvelope/@xmlns
cardinality	1..1
description	This is the CT specific namespace.
example	http://www.govtalk.gov.uk/taxation/CT/3
documentation	Note that the relevant namespace is only required within this element.

element/attribute:	Key/@Type
path	/IRheader/Keys/Key/@Type
cardinality	1..1
description	Must be in the format: <Keys> <Key Type="UTR">NNNNNNNNNN</Key> </Keys> Live submissions must contain a genuine UTR. The UTR in GovTalkDetails must match the UTR in the IRheader.

element/attribute:	Period End
path	GovTalkMessage/Body/IRenvelope/IRheader/PeriodEnd
cardinality	1..1
description	The period end in the format ccyy-mm-dd. Data not used for CT submissions but element must contain a schema valid date.

element/attribute:	Manifest
path	/IRheader/Manifest
cardinality	0..1
description	Not required for CT submissions.

element/attribute:	IRmark
path	/IRheader/IRmark/@Type
cardinality	0..1
description	Must contain @Type="**generic**"; Must contain a valid IRmark.
documentation	**Please note**, presently IRmark for CT is mandatory in TPVS but optional in LTS and Live. It will become mandatory for Live submissions from April 2011.
error code: 2021	IRmark calculated by HMRC does not match the one supplied by the submitter.
error message	The supplied IRmark is incorrect.
Error returned in	TPVS and Live
error code: 2022	IRmark missing from return.
error message	IR Mark not found
Error returned in	TPVS and Live

element/attribute:	Sender
path	/IRheader/Sender
cardinality	1..1
description	Must include **Individual**, **Company**, **Agent**, **Bureau**, **Partnership**, **Trust**, **Employer**, **Government, Acting in Capacity** or **Other** to identify the type of submitter.

	Incorrect file format
error code	1605
Location	/CompanyTaxReturn/AttachedFiles
Condition	The content of each file shall be appropriate to the file type specified for the attachment e.g. do not allow a word document that has been renamed as a PDF file.
error message	The attachment with the file name <attachment file name> is in an invalid format.
Error returned in	TPVS and Live

	UTR not found on Known Facts
error code	1608
Location	Not Specified
Condition	The system must check that the UTR in the submission is valid and exists in the system. If it doesn't, the submission fails.
error message	Taxpayer in Return Does Not Exist on the system. Unable to lookup taxpayer details.
Error returned in	Live only

	Amendment AP dates
error code	1610
Location	/CompanyTaxReturn/CompanyInformation/PeriodCovered
Condition	If the submission is an amended return, the return period start and end dates on the return must match those on held on the system.
error message	The accounting period does not match the records currently held for the company.
Error returned in	Live only

	Amendment without an original
error code	1611
Location	/CompanyTaxReturn@ReturnType
Condition	If the submission is an amended return, there must be an existing successfully processed return for the same UTR and accounting period.
error message	No original return yet recorded, please contact the helpdesk.
Error returned in	Live only

	Amendment made outside of amendment window
error code	1612
Location	/CompanyTaxReturn@ReturnType
Condition	An amended return must be received within 12 months of the AP filing due date, unless it relates to an AP which is under enquiry.
error message	Cannot file an amendment after the allowable due date.
Error returned in	Live only

	Maximum file size including attachments exceeded
error code	1614
Location	Not specified
Condition	The maximum size of the message including all attachments must not exceed 25MB.
error message	The file size exceeds the maximum total size of 25MB. Please reduce the size of the attachment(s) or delete one or more before resubmitting your tax return.
Error returned in	TPVS and Live

	Maximum number of amendments exceeded
error code	3300
Location	/CompanyTaxReturn@ReturnType
Condition	Maximum number of electronic amendments accepted for a specific taxpayer for a specific accounting period is 12.
error message	You have exceeded the maximum number of amended returns that may be submitted online for the year of assessment associated with your tax return (currently set to 12).
Error returned in	Live only

	Maximum number of amendments exceeded
error code	3304
Location	Known Facts Check
Condition	Original return already received for this period. You cannot send a second return for same the period, if you are trying to send an amendment it must be flagged as one.
error message	Original return already received for this period.
Error returned in	Live only

	Invalid version of the CT600 schema
error code	5001
Location	/IRenvelope
Condition	Only version 3 of the CT600 schema accepted.
error message	Your submission contains an unrecognised namespace.
Error returned in	TPVS and Live

	One or more attachments has a virus.
error code	5016
Location	/CompanyTaxReturn/AttachedFiles
Condition	The attachment with file name <Filename> contains a virus.
error message	Your submission has not been accepted. The attachment with file name <Filename> contains a virus. Please check.
Error returned in	TPVS and Live