



Pension Schemes Online

Registered Pension Scheme Return

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1. About this document

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

Section 2 of this document outlines the general validation rules that should be applied to data or groups of data (for example it defines alpha/numeric fields) across all input forms.

Section 3 describes, in tabular form, the data requirements for each field within the specified form.

2. General validation rules

The following rules apply globally:

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

3. Data items

1. Version number			
X-path	SchemeReturn/VersionNumber	XML	
Structure and format	Mandatory / Optional	Mandatory	
	Data Type	xsd:integer	
	Length	1 character	
Validation / Processing		Pre-condition	Post-condition
Number 1 - 9		1. Must be '0' if data item 2 'Is this an amendment?' is 'no' 2. Must be in the range 1 - 9 if data item 2 'Is this an amendment?' is 'yes'	

2. Is this an amendment?			
X-path	SchemeReturn/AmendedReturn	XML	
Structure and format	Mandatory / Optional	Mandatory	
	Data Type	core:YesNoType	
	Length	Min 2 characters - Max 3 characters	
Validation / Processing		Pre-condition	Post-condition
Must be 'yes' or 'no'			

3. This return is in relation to the year ending 5 April 20XX			
X-path	SchemeReturn/SchemeDetails/TaxYearEnded	XML	
Structure and format	Mandatory / Optional	Mandatory	
	Data Type	xsd:date	
	Length	10 characters	
Validation / Processing		Pre-condition	Post-condition
1. CCYY-04-05 2. Cannot be earlier than 07 3. Date cannot be a future date			

4. Pension Scheme Tax Reference			
X-path	SchemeReturn/SchemeDetails/TaxReference		
Structure and format		XML	
	Mandatory / Optional	Mandatory	
	Data Type	PensionCore:TaxReferenceType	
	Length	10 characters	
Validation / Processing		Pre-condition	Post-condition
The Pension Scheme Tax Reference should be in the following format: <ul style="list-style-type: none">• NNNNNNNRC• Characters 1 - 8 must be numeric• Character 9 must be 'R'• Character 10 must be an alpha but must not be I, O or U			

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

6. Has this return been completed for a period other than the year ending 5 April? - Withdrawn			
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Returns for period other than the year ending 5 April

Data item 7 and 8 can be completed up to 5 times - Where there are multiple accounting periods the periods must be consecutive, the first accounting period must start on or before the start of 'This return is in relation to the year ending 5 April 20XX' date and the last accounting period must end on or before the end of 'This return is in relation to the year ending 5 April 20XX' date.

7. Accounting period(s) From				
X-path	SchemeReturn/OtherReturnPeriod/Period/StartDate			
Structure and format	XML			
	Mandatory / Optional	Optional		
	Data Type	xsd:date		
	Length	10 characters		
Validation / Processing		Pre-condition	Post-condition	
1. CCYY-MM-DD		1. Mandatory if 'Accounting Period(s) To' data item 8 has been completed.		
2. The first 'Accounting period From' date must be on or before the start of 'This return is in relation to the year ending 5 April 20XX' date		2. Must not be completed if 'Accounting Period(s) To' data item 8 has not been completed.		
3. Any subsequent accounting periods must follow consecutively from the previous accounting period				

8. Accounting period(s) To				
X-path	SchemeReturn/OtherReturnPeriod/Period/EndDate			
Structure and format	XML			
	Mandatory / Optional	Optional		
	Data Type	xsd:date		
	Length	10 characters		
Validation / Processing		Pre-condition	Post-condition	
1. CCYY-MM-DD		1. Mandatory if 'Accounting Period(s) From' data item 7 has been completed.		
2. The last 'Accounting period To' date must be on or before the end of 'This return is in relation to the year ending 5 April 20XX' date		2. Must not be completed if 'Accounting Period(s) From' data item 7 has not been completed.		
3. The end date of any accounting period must not fall in any later accounting period				

If the Scheme is not an occupational pension scheme data item 9 - 19 and 21 - 71 must not be completed

If the Scheme is an Occupational Pension Scheme and

'The aggregate of payments to and from the scheme is £100,000 or less' data item 9 must be completed

'The aggregate of payments to and from the scheme is greater than (£100,000)' data items 10 - 15 must be completed

'The aggregate of payments to and from the scheme is greater than (£100,000)' data items 16 & 17 can also be completed

9. Amount £100,000 or less			
X-path	SchemeReturn/OccupationalScheme/Payments/Under100K		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 9 characters	
Validation / Processing		Pre-condition	Post-condition
1. Range from 0.00 - 100000.00		1. Must not be completed if data items 10-17 are completed.	
2. Must not be greater than 100000.00		2. Mandatory otherwise.	

Aggregate of Payments to and from the scheme over £100,000

The sum of data items 10 - 15 & 17 must be greater than £100,000

10. Total amount of the pension contributions received			
X-path	SchemeReturn/OccupationalScheme/Payments/Under100K/Amount		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing		Pre-condition	Post-condition
Range from 0.00 - 9999999999.00		1. Mandatory if data items 11-15 are completed.	
		2. Must not be completed otherwise.	

11. Total amount of transfer-in payments				
X-path	SchemeReturn/OccupationalScheme/Payments/NotUnder100K/TransferIn			
Structure and format		XML		
	Mandatory / Optional	Optional		
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType		
	Length	Min 4 characters - Max 13 characters		
Validation / Processing		Pre-condition	Post-condition	
Range from 0.00 - 9999999999.00		1. Mandatory if data items 10, 12-15 are completed. 2. Must not be completed otherwise.		

12. Total amount of transfer-out payments				
X-path	SchemeReturn/OccupationalScheme/Payments/NotUnder100K/TransferOut			
Structure and format		XML		
	Mandatory / Optional	Optional		
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType		
	Length	Min 4 characters - Max 13 characters		
Validation / Processing		Pre-condition	Post-condition	
Range from 0.00 - 9999999999.00		1. Mandatory if data items 10- 11, 13-15 are completed. 2. Must not be completed otherwise.		

13. Total amount paid out in lump sums and lump sum death benefits				
X-path	SchemeReturn/OccupationalScheme/Payments/NotUnder100K/LumpSums			
Structure and format		XML		
	Mandatory / Optional	Optional		
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType		
	Length	Min 4 characters - Max 13 characters		
Validation / Processing		Pre-condition	Post-condition	
Range from 0.00 - 9999999999.00		1. Mandatory if data items 10- 12, 14-15 are completed. 2. Must not be completed otherwise.		

14. Total amount paid out to purchase lifetime annuities and scheme pensions from an insurance company				
X-path	SchemeReturn/OccupationalScheme/Payments/Notunder100K/LifetimeAnnuities			
Structure and format		XML		
	Mandatory / Optional	Optional		
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType		
	Length	Min 4 characters - Max 13 characters		
Validation / Processing		Pre-condition	Post-condition	
Range from 0.00 - 9999999999.00		1. Mandatory if data items 10- 13, 15 are completed 2. Must not be completed otherwise		

15. Total amount borrowed				
X-path	SchemeReturn/OccupationalScheme/Payments/Notunder100K/Borrowed			
Structure and format		XML		
	Mandatory / Optional	Optional		
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType		
	Length	Min 4 character - Max 13 characters		
Validation / Processing		Pre-condition	Post-condition	
Range from 0.00 - 9999999999.00		1. Mandatory if data items 10-14 are completed. 2. Must not be completed otherwise.		

Other aggregate of payments to and from the scheme

If there are any other aggregate of payments to and from the scheme, you must complete 'Provide brief description' [Data item 16] and 'Amount' [Data item 17]

16. Provide brief description				
X-path	SchemeReturn/OccupationalScheme/Payments/Notunder100K/Other/Description			
Structure and format		XML		
	Mandatory / Optional	Optional		
	Data Type	PensionCore:OtherDetailsType		
	Length	Min 1 character - Max 150 characters		
Validation / Processing		Pre-condition	Post-condition	
		1. Mandatory if 'Amount' data item 17 has been completed. 2. Must not be completed if data item 9 is completed.		

17. Amount			
X-path	SchemeReturn/OccupationalScheme/Payments/Notunder100K/Other/Amount		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing		Pre-condition	Post-condition
Range from 0.00 - 9999999999.00		1. Mandatory if 'Provide brief description' data item 16 has been completed. 2. Must not be completed if data item 9 is completed.	

Assets at the end of the period

At the end date of the period of the return did the scheme own net assets with a value before pension liabilities greater than £400,000?

If at any time from xx/xx/xxxx to xx/xx/xxxx, the scheme had assets with a total value before pension liabilities (£400,000) or less 'Amount £400,000 or less' [Data item 18] must be completed.

18. Amount £400,000 or less			
X-path	SchemeReturn/OccupationalScheme/Assets400OrLess		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 9 characters	
Validation / Processing		Pre-condition	Post-condition
Range from 0.00 - 400000.00 Must not be greater than 400000.00		1. Must be completed if at any time from xx/xx/xxxx to xx/xx/xxxx, the scheme had assets with a total value before pension liabilities less than (£400,000) 2. Must not be completed otherwise.	

19. At anytime from xx/xx/xxxx to xx/xx/xxxx, did the scheme, either directly or indirectly, own assets that it had acquired from either: (a.) a sponsoring employer or any person connected with that employer or (b). a person who was a director of or a person who is connected to a director of a close company that is also a sponsoring employer? or (c) a person who was either a sole owner or partner or a person connected with the sole owner or partner of a business which is a sponsoring employer? or (d) member or person connected with a member?			
X-path	SchemeReturn/OccupationalScheme/AssetsFromSponsorOrMember		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:YesNoType	
	Length	Min 2 characters - Max 3 characters	
Validation / Processing		Pre-condition	Post-condition
Must be 'yes' or 'no'		1. Mandatory if the scheme is an Occupational pension scheme. 2. Must not be completed if the scheme is not an Occupational pension scheme.	

20. At anytime from xx/xx/xxxx to xx/xx/xxxx, did the scheme, either directly or indirectly, own: (a). assets that it had acquired from either a member or person connected with a member; or from a close company or close companies in which the member or a person connected with the member was a director? (b). land including an interest in land, or tangible moveable property, acquired at arms length?	
Moved to data item 71.1	

Shares in the sponsoring employer if it was a company

If the scheme is an occupational pension scheme, data item 19 is 'yes' and 'at anytime from xx/xx/xxxx to xx/xx/xxxx, the scheme either directly or indirectly, owned any shares in the sponsoring employer if it was a company'; this section must be completed.

This section must not be completed otherwise.

You must complete these combinations of data items only. If this section is completed the absence of a subsection represents 0 shares reported.

Shares held at the end of the period' and either or both of the other two sub sections

Shares sold or otherwise disposed of' alone or with 'shares purchased or subscribed'

You cannot submit 'shares purchased or subscribed' alone.

Total dividends or receipts must always be completed

Related Companies must be always be completed

Data items 21-31 must not be completed otherwise.

Shares held at the end of the period

21. Total number of shares held at the end of the period			
X-path	SchemeReturn/OccupationalScheme/SharesSponsorEmployer/SharesAtPeriodEnd/TotalNumber		
Structure and format	XML		
	Mandatory / Optional	Optional	
	Data Type	xsd:integer	
	Length	Min 1 character - Max 10 characters	
Validation / Processing		Pre-condition	Post-condition
Range from 1 - 9999999999		1. Mandatory if data items 22 & 23 are completed. 2. Must not be completed otherwise.	

22. Total cost or market value of the shares held at the end of the period			
X-path	SchemeReturn/OccupationalScheme/SharesSponsorEmployer/SharesAtPeriodEnd/TotalCost		
Structure and format	XML		
	Mandatory / Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing		Pre-condition	Post-condition
Range from 0.00 - 9999999999.00		1. Mandatory if data items 21 & 23 are completed. 2. Must not be completed otherwise.	

23. Specify whether this amount is			
X-path	SchemeReturn/OccupationalScheme/SharesSponsorEmployer/SharesAtPeriodEnd/Type		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	xsd:string	
	Length	N/A	
Validation / Processing		Pre-condition	Post-condition
Must be one of the following:			
• Market Value, or		1. Mandatory if data items 21 & 22 are completed.	
• Cost		2. Must not be completed otherwise.	

Shares purchased or subscribed

24. Total number of shares purchased or subscribed for			
X-path	SchemeReturn/OccupationalScheme/SharesSponsoringEmployer/SharesPurchasedOrSubscribed/TotalNumber		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	xsd:integer	
	Length	Min 1 character - Max 10 characters	
Validation / Processing		Pre-condition	Post-condition
Range from 1 - 9999999999		1. Mandatory if data item 25 is completed.	
		2. Must not be completed otherwise.	

25. Total cost of the shares purchased or subscribed for

X-path	SchemeReturn/OccupationalScheme/SharesSponsoringEmployer/SharesPurchasedOrSubscribed/TotalCost		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing		Pre-condition	Post-condition
Range from 0.00 - 9999999999.00		1. Mandatory if data item 24 is completed.	
		2. Must not be completed otherwise.	

Shares sold, or otherwise disposed of

26. Total number of shares sold, or otherwise disposed of				
X-path	SchemeReturn/OccupationalScheme/SharesSponsoringEmployer/SharesSoldOrDisposed/TotalNumber			
Structure and format	XML			
	Mandatory / Optional	Optional		
	Data Type	xsd:integer		
	Length	Min 1 character - Max 10 characters		
Validation / Processing		Pre-condition	Post-condition	
Range from 1 - 9999999999		1. Mandatory if data items 27 & 28 are completed. 2. Must not be completed otherwise.		

27. Total amount of any consideration received from the sale or disposal of the shares in the sponsoring employer company				
X-path	SchemeReturn/OccupationalScheme/SharesSponsoringEmployer/SharesSoldOrDisposed/TotalConsideration			
Structure and format	XML			
	Mandatory / Optional	Optional		
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType		
	Length	Min 4 characters - Max 13 characters		
Validation / Processing		Pre-condition	Post-condition	
Range from 0.00 - 9999999999.00		1. Mandatory if data items 26 & 28 are completed. 2. Must not be completed otherwise.		

28. Were any disposals made to a connected party or connected parties				
X-path	SchemeReturn/OccupationalScheme/SharesSponsoringEmployer/SharesSoldOrDisposed/ConnectedParty			
Structure and format	XML			
	Mandatory / Optional	Optional		
	Data Type	core:YesNoType		
	Length	Min 2 characters - Max 3 characters		
Validation / Processing		Pre-condition	Post-condition	
Must be 'yes' or 'no'		1. Mandatory if data items 26 & 27 are completed. 2. Must not be completed otherwise.		

Dividends or Receipts

29. Total amount of any dividends or other receipts			
X-path	SchemeReturn/OccupationalScheme/SharesSponsoringEmployer/TotalDividendsOrReceipts		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing		Pre-condition	Post-condition
Range from 0.00 - 99999999999.00		1. Mandatory if any of data items 21-28, 30-31 are completed. 2. Must not be completed otherwise.	

Related Companies

Total number of occurrences of data items 30 & 31 must not exceed maximum of 99.

30. The name of the company or companies to which the shares relate(d)			
X-path	SchemeReturn/OccupationalScheme/SharesSponsoringEmployer/RelatedCompanies/Details/Name		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	PensionCore:PSOstringType	
	Length	Min 1 character - Max 255 characters	
Validation / Processing		Pre-condition	Post-condition
		1. Mandatory if data items 21-29, 31 are completed. 2. Must not be completed otherwise.	

31. The Company Registration Number (CRN) of the company or companies to which the shares relate(d)									
X-path		SchemeReturn/OccupationalScheme/SharesSponsoringEmployer/RelatedCompanies/Details/CRN							
Structure and format		XML							
		Mandatory / Optional		Optional					
		Data Type		PensionCore:CRNType					
		Length		Min 7 characters - Max 8 characters					
Validation / Processing				Pre-condition				Post-condition	
The format must be: 8 numbers starting with '0' or One of the following prefixes followed by 6 numbers				1. Mandatory if data items 21-30 are completed. 2. Must not be completed otherwise.					
AC	IC	NL	RC	SO					
BR	IP	NO	SA	SP					
FC	LP	NP	SC	SR					
GE	NA	NR	SF	SZ					
GN	NF	NZ	SI	ZC					
GS	NI	OC	SL	R					

Land owned by the scheme at the end of the period

If the scheme is an occupational pension scheme, data item 19 is 'yes' and at anytime from xx/xx/xxxx to xx/xx/xxxx, the scheme either directly or indirectly, owned any land or interest in land that it had acquired from a connected party or connected parties, then data items 32-40 must be completed.

Data items 32-40 must not be completed otherwise.

32. Total cost or market value of any land or interest in land owned by the scheme at the end of the period									
X-path		SchemeReturn/OccupationalScheme/LandOwnedPeriodEnd/Total							
Structure and format		XML							
		Mandatory / Optional		Optional					
		Data Type		core:IRnonNegativeWholeUnitsMonetaryType					
		Length		Min 4 characters - Max 13 characters					
Validation / Processing				Pre-condition				Post-condition	
Range from 0.00 - 9999999999.00				1. Mandatory if data items 33-40 are completed. 2. Must not be completed otherwise.					

33. Specify whether this amount is			
X-path	SchemeReturn/OccupationalScheme/LandOwnedPeriodEnd/Type		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	xsd:string	
	Length	N/A	
Validation / Processing		Pre-condition	Post-condition
Must be one of the following: <ul style="list-style-type: none">Market Value, orCost		1. Mandatory if data items 32, 34-40 are completed. 2. Must not be completed otherwise.	

34. Total cost of any land or interest in land or premium paid to acquire a leasehold interest in land			
X-path	SchemeReturn/OccupationalScheme/LandOwnedPeriodEnd/LeaseholdCost		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing		Pre-condition	Post-condition
Range from 0.00 - 9999999999.00		1. Mandatory if data items 32-33, 35-40 are completed. 2. Must not be completed otherwise.	

35. Total sale proceeds of any land or interest in land sold or premiums received for a leasehold interest in land			
X-path	SchemeReturn/OccupationalScheme/LandOwnedPeriodEnd/LeaseholdSale		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing		Pre-condition	Post-condition
Range from 0.00 - 9999999999.00		1. Mandatory if data items 32-34, 36-40 are completed. 2. Must not be completed otherwise.	

Land or interest in land was disposed of without any consideration data items 36 & 37

36. If any land or interest in land was disposed of without any consideration, state the cost or market value			
X-path	SchemeReturn/OccupationalScheme/LandOwnedPeriodEnd/NoConsiderationDisposal/Amount		
Structure and format	XML		
	Mandatory / Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing		Pre-condition	Post-condition
Range from 0.00 - 9999999999.00		1. Mandatory if data items 32-35, 37-40 are completed. 2. Must not be completed otherwise.	

37. Specify whether this amount is			
X-path	SchemeReturn/OccupationalScheme/LandOwnedPeriodEnd/NoConsiderationDisposal/Type		
Structure and format	XML		
	Mandatory / Optional	Optional	
	Data Type	xsd:string	
	Length	N/A	
Validation / Processing		Pre-condition	Post-condition
Must be one of the following: • Market Value, or • Cost		1. Mandatory if data items 32-36, 38-40 are completed. 2. Must not be completed otherwise.	

38. Were any disposals made to a connected party or connected parties			
X-path	SchemeReturn/OccupationalScheme/LandOwnedPeriodEnd/DisposalsToConnectedParties		
Structure and format	XML		
	Mandatory / Optional	Optional	
	Data Type	core:YesNoType	
	Length	Min 2 characters - Max 3 characters	
Validation / Processing		Pre-condition	Post-condition
Must be 'yes' or 'no'		1. Mandatory if data items 32-37, 39-40 are completed. 2. Must not be completed otherwise.	

39. Total amount of income received from land or interest in land				
X-path	SchemeReturn/OccupationalScheme/LandOwnedPeriodEnd/TotalIncome			
Structure and format		XML		
	Mandatory / Optional	Optional		
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType		
	Length	Min 4 characters - Max 13 characters		
Validation / Processing		Pre-condition	Post-condition	
Range from 0.00 - 9999999999.00		1. Mandatory if data items 32-38, 40 are completed. 2. Must not be completed otherwise.		

40. Was any part of the land or interest in land residential property as defined in Schedule 29A of Finance Act 2004?				
X-path	SchemeReturn/OccupationalScheme/LandOwnedPeriodEnd/ResidentialProperty			
Structure and format		XML		
	Mandatory / Optional	Optional		
	Data Type	core:YesNoType		
	Length	Min 2 characters - Max 3 characters		
Validation / Processing		Pre-condition	Post-condition	
Must be 'yes' or 'no'		1. Mandatory if data items 32-39 are completed. 2. Must not be completed otherwise.		

Amounts outstanding from loans made to a connected party or connected parties

If the scheme is an occupational pension scheme, data item 19 is 'yes' and at any time from xx\xx\xxxx to xx\xx\xxxx, there were any amounts outstanding from loans made to a connected party or connected parties', then data items 41-44 must be completed.

Data items 41-44 must not be completed otherwise.

41. Total amount outstanding at the end of the period				
X-path	SchemeReturn/OccupationalScheme/OutstandingLoans/TotalOutstanding			
Structure and format		XML		
	Mandatory / Optional	Optional		
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType		
	Length	Min 4 characters - Max 13 characters		
Validation / Processing		Pre-condition	Post-condition	
Range from 0.00 - 9999999999.00		1. Mandatory if data items 42-44 are completed. 2. Must not be completed otherwise.		

42. Total amount of any loans made			
X-path	SchemeReturn/OccupationalScheme/OutstandingLoans/TotalLoansMade		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing		Pre-condition	Post-condition
Range from 0.00 - 9999999999.00		1. Mandatory if data items 41, 43-44 are completed. 2. Must not be completed otherwise.	

43. Total amount of any loans repaid			
X-path	SchemeReturn/OccupationalScheme/OutstandingLoans/TotalLoansRepaid		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing		Pre-condition	Post-condition
Range from 0.00 - 9999999999.00		1. Mandatory if data items 41-42, 44 are completed. 2. Must not be completed otherwise.	

44. Total amount of interest received			
X-path	SchemeReturn/OccupationalScheme/OutstandingLoans/TotalInterest		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing		Pre-condition	Post-condition
Range from 0.00 - 9999999999.00		1. Mandatory if data items 41-43 are completed. 2. Must not be completed otherwise.	

Assets acquired from a connected party, other than shares in the sponsoring employer if it was a company, land, interest in land or loans

If the scheme is an occupational pension scheme, data item 19 is 'yes' and at any time from xx\xx\xxxx to xx\xx\xxxx, the scheme either directly or indirectly, owned any assets acquired from a connected party, other than shares in the sponsoring employer if it was a company, land, interest in land or loans', then data items 45-55 must be completed.

Data items 45-55 must not be completed otherwise.

45. Total cost or market value of any assets at the end the period			
X-path	SchemeReturn/OccupationalScheme/ConnectedPartyAssets/Total/Amount		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing		Pre-condition	Post-condition
Range from 0.00 - 99999999999.00		1. Mandatory if data items 46-55 are completed. 2. Must not be completed otherwise.	

46. Specify whether this amount is			
X-path	SchemeReturn/OccupationalScheme/ConnectedPartyAssets/Total/Amount/Type		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	xsd:string	
	Length	N/A	
Validation / Processing		Pre-condition	Post-condition
Must be one of the following:		1. Mandatory if data items 45, 47-55 are completed. 2. Must not be completed otherwise.	
<ul style="list-style-type: none"> Market Value, or Cost 			

Assets acquired during the period

If the scheme acquired assets during the period this section is mandatory

47. Nature of any assets acquired			
X-path	SchemeReturn/OccupationalScheme/ConnectedPartyAssets/Acquired/Nature		
Structure and format	XML		
	Mandatory / Optional	Optional	
	Data Type	xsd:string	
	Length	N/A	
Validation / Processing		Pre-condition	Post-condition
Must be one or more of the following:		1. Mandatory if data item 9 is completed.	
<ul style="list-style-type: none"> Forms of transport other than private motor vehicles Plant & Machinery Fixtures & Fittings Quoted shares Unquoted shares Tangible moveable property Other 		2. Must not be completed otherwise.	

48. Other (Provide brief description)			
X-path	SchemeReturn/OccupationalScheme/ConnectedPartyAssets/Acquired/Other		
Structure and format	XML		
	Mandatory / Optional	Optional	
	Data Type	PensionCore:OtherDetailsType	
	Length	Min 1 character - Max 150 characters	
Validation / Processing		Pre-condition	Post-condition
		1. Mandatory if data item 47 is or includes 'Other (Provide brief description)'	
		2. Must not be completed otherwise.	

49. Total cost of assets acquired			
X-path	SchemeReturn/OccupationalScheme/ConnectedPartyAssets/Acquired/Total		
Structure and format	XML		
	Mandatory / Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing		Pre-condition	Post-condition
Range from 0.00 - 99999999999.00		1. Mandatory if data items 47 or 48 are completed.	
		2. Must not be completed otherwise.	

Assets disposed of during the period

If during the period the scheme disposed of assets acquired from a connected party data items 51-55 must be completed

50. Withdrawn

51. Nature of any assets disposed of

X-path	SchemeReturn/OccupationalScheme/ConnectedPartyAssets/Disposed/Nature		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	xsd:string	
	Length	N/A	
Validation / Processing		Pre-condition	Post-condition
Must be one or more of the following:		1. Mandatory if data item 53 is completed.	
<ul style="list-style-type: none"> Forms of transport other than private motor vehicles Plant & Machinery Fixtures & Fittings Quoted shares Unquoted shares Tangible moveable property Other 		2. Must not be completed otherwise.	

52. Other (Provide brief description)

X-path	SchemeReturn/OccupationalScheme/ConnectedPartyAssets/Disposed/Other		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	PensionCore:OtherDetailsType	
	Length	Min 1 character - Max 150 characters	
Validation / Processing		Pre-condition	Post-condition
		1. Mandatory if data item 51 is or includes 'Other (Provide brief description)'	
		2. Must not be completed otherwise.	

53. Total consideration received from the disposal of assets				
X-path	SchemeReturn/OccupationalScheme/ConnectedPartyAssets/Disposed/TotalConsideration			
Structure and format		XML		
	Mandatory / Optional	Optional		
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType		
	Length	Min 4 characters - Max 13 characters		
Validation / Processing		Pre-condition	Post-condition	
Range from 0.00 - 9999999999.00		1. Mandatory if data items 51 or 52 are completed. 2. Must not be completed otherwise.		

54. Were any disposals made to a connected party or connected parties?				
X-path	SchemeReturn/OccupationalScheme/ConnectedPartyAssets/Disposed/ConnectedParty			
Structure and format		XML		
	Mandatory / Optional	Optional		
	Data Type	core:YesNoType		
	Length	Min 2 characters - Max 3 characters		
Validation / Processing		Pre-condition	Post-condition	
Must be 'yes' or 'no'		1. Mandatory if data items 51-53 are completed. 2. Must not be completed otherwise.		

Total

55. Total amount of income received from assets				
X-path	SchemeReturn/OccupationalScheme/ConnectedPartyAssets/TotalIncome			
Structure and format		XML		
	Mandatory / Optional	Optional		
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType		
	Length	Min 4 characters - Max 13 characters		
Validation / Processing		Pre-condition	Post-condition	
Range from 0.00 - 9999999999.00		1. Mandatory if data items 45-54 are completed. 2. Must not be completed otherwise.		

Cash, cash on deposit or current account balances held by the scheme

If the scheme is an occupational pension scheme which at any time from xx\xx\xxxx to xx\xx\xxxx, had cash, cash on deposit or any current account balances and

Data item 19 is 'yes' data items 56-58 must be completed or

Data item 19 is 'no' and the scheme had an aggregate of payments greater than £100,000 and/or assets greater than £400,000 data items 56-58 must be completed.

Data items 56-58 must not be completed otherwise.

56. Total amount of all cash and bank balances at the beginning of the period			
X-path <i>Structure and format</i>	SchemeReturn/OccupationalScheme/Cash/TotalPeriodStart		XML
	Mandatory / Optional		Optional
	Data Type		core:IRnonNegativeWholeUnitsMonetaryType
Validation / Processing	Length		Min 4 characters - Max 13 characters
	Pre-condition		Post-condition
	Range from 0.00 - 9999999999.00		1. Mandatory if data items 57 & 58 are completed. 2. Must not be completed otherwise.

57. Total amount of all cash and bank balances at the end of the period			
X-path <i>Structure and format</i>	SchemeReturn/OccupationalScheme/Cash/TotalPeriodEnd		XML
	Mandatory / Optional		Optional
	Data Type		core:IRnonNegativeWholeUnitsMonetaryType
Validation / Processing	Length		Min 4 characters - Max 13 characters
	Pre-condition		Post-condition
	Range from 0.00 - 9999999999.00		1. Mandatory if data items 56 & 58 are completed. 2. Must not be completed otherwise.

58. Total amount of interest credited to these accounts			
X-path	SchemeReturn/OccupationalScheme/Cash/TotalInterest		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing		Pre-condition	Post-condition
Range from 0.00 - 9999999999.00		1. Mandatory if data items 56-57 are completed. 2. Must not be completed otherwise.	

Assets acquired at arms length

If the scheme is an occupational pension scheme which at any time from xx\xx\xxxx to xx\xx\xxxx, had cash, cash on deposit or any current account balances; and

Data item 19 is 'yes' data items 59-71 must be completed or

Data item 19 is 'no' and the scheme had an aggregate of payments greater than £100,000 and/or assets greater than £400,000 data items 59-71 must be completed.

Data items 59-71 must not be completed otherwise.

59. Total cost or market value of any assets owned at the end the period			
X-path	SchemeReturn/OccupationalScheme/AssetsArmsLength/TotalPeriodEnd		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing		Pre-condition	Post-condition
Range from 0.00 - 9999999999.00		1. Mandatory if data item 60-71 are completed. 2. Must not be completed otherwise.	

60. Specify whether this amount is			
X-path	SchemeReturn/OccupationalScheme/AssetsArmsLength/Type		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	xsd:string	
	Length	N/A	
Validation / Processing		Pre-condition	Post-condition
Must be one of the following: <ul style="list-style-type: none">Market Value, orCost		1. Mandatory if any of data items 59, 61-71 are completed. 2. Must not be completed otherwise.	

Assets acquired during the period**If the scheme acquired assets during the period this section is mandatory**

61. Nature of any assets acquired			
X-path	SchemeReturn/OccupationalScheme/AssetsArmsLength/Acquired/Nature		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	xsd:string	
	Length	N/A	
Validation / Processing		Pre-condition	Post-condition
Must be one or more of the following: <ul style="list-style-type: none">Quoted sharesUnquoted sharesLand or interest in landLoansForms of transport other than private motor vehiclesPlant & MachineryFixtures & FittingsTangible moveable propertyOther (Provide brief description)		1. Mandatory if data item 64 is completed. 2. If data item 63 is completed then 'Nature of any assets acquired' must include 'Land or interest in land' 3. Must not be completed otherwise.	

62. Other (Provide brief description)			
X-path	SchemeReturn/OccupationalScheme/AssetsArmsLength/Acquired/Nature/Other		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	PensionCore:OtherDetailsType	
	Length	Min 1 character - Max 150 characters	
Validation / Processing	Pre-condition		Post-condition
	1. Mandatory if data item 61 is or includes 'Other (Provide brief description)' 2. Must not be completed otherwise.		

63. Was any part of the land or interest in land residential property as defined in Schedule 29A of Finance Act 2004?			
X-path	SchemeReturn/OccupationalScheme/AssetsArmsLength/Acquired/ResidentialProperty		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:YesNoType	
	Length	Min 2 characters - Max 3 characters	
Validation / Processing	Pre-condition		Post-condition
	1. Mandatory if data item 61 is or includes 'Land or interest in land' 2. Must not be completed otherwise.		

64. Total cost or market value of any assets acquired			
X-path	SchemeReturn/OccupationalScheme/AssetsArmsLength/Acquired/Total		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:IRhonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing	Pre-condition		Post-condition
	Range from 0.00 - 9999999999.00 1. Mandatory if data items 59-63 are completed. 2. Must not be completed otherwise.		

65. Withdrawn			
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Assets disposed of during the period

If during the period the scheme disposed of assets acquired from a connected party this section is mandatory

66. Nature of any assets disposed of			
X-path	SchemeReturn/OccupationalScheme/AssetsArmsLength/Disposed/Nature		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	xsd:string	
	Length	N/A	
Validation / Processing		Pre-condition	Post-condition
Must be one or more of the following: <ul style="list-style-type: none"> Quoted shares Unquoted shares Land or interest in land Loans Forms of transport other than private motor vehicles Plant & Machinery Fixtures & Fittings Tangible moveable property Other (Provide brief description) 		1. Mandatory if data item 69 is completed. 2. If data item 68 is completed then 'Nature of any assets disposed of' must include 'Land or interest in land' 3. Must not be completed otherwise.	

67. Other (Provide brief description)			
X-path	SchemeReturn/OccupationalScheme/AssetsArmsLength/Disposed/Other		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	PensionCore:OtherDetailsType	
	Length	Min 1 character - Max 150 characters	
Validation / Processing		Pre-condition	Pre-condition
		1. Mandatory if data item 66 is or includes 'Other (Provide brief description)' 2. Must not be completed otherwise.	

68. Was any part of the land or interest in land residential property as defined in Schedule 29A of Finance Act 2004?			
X-path	SchemeReturn/OccupationalScheme/AssetsArmsLength/Disposed/ResidentialProperty		
Structure and format	XML		
	Mandatory / Optional	Optional	
	Data Type	core:YesNoType	
	Length	Min 2 characters - Max 3 characters	
Validation / Processing		Pre-condition	Post-condition
Must be 'yes' or 'no'		1. Mandatory if 'data item 66' 'Nature of any such assets disposed of' is or includes 'Land or interest in land' 2. Must not be completed otherwise.	

69. Total consideration received from the disposal of any assets			
X-path	SchemeReturn/OccupationalScheme/AssetsArmsLength/Disposed/TotalConsideration		
Structure and format	XML		
	Mandatory / Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing		Pre-condition	Post-condition
Range from 0.00 - 9999999999.00		1. Mandatory if any of data items 66-68, 70 are completed. 2. Must not be completed otherwise.	

70. Were any disposals made to a connected party or connected parties?			
X-path	SchemeReturn/OccupationalScheme/AssetsArmsLength/Disposed/ConnectedParty		
Structure and format	XML		
	Mandatory / Optional	Optional	
	Data Type	core:YesNoType	
	Length	Min 2 characters - Max 3 characters	
Validation / Processing		Pre-condition	Post-condition
Must be 'yes' or 'no'		1. Mandatory if any of data items 66-69 are completed. 2. Must not be completed otherwise.	

71. Total amount of income from assets received			
X-path	SchemeReturn/OccupationalScheme/AssetsArmsLength/TotalIncome		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing		Pre-condition	Post-condition
Range from 0.00 - 9999999999.00		1. Mandatory if any of data items 59-70 are completed. 2. Must not be completed otherwise.	

Non Occupational Pension Scheme - Supplementary pages

If the scheme is a Non Occupational Pension Scheme and 71.1 is 'Yes' you will need to complete any relevant data items 73-126 inclusive, for each member who has assets as described in data item 71.1

If the scheme is a Non Occupational Pension Scheme and 71.1 is 'No' -Do not complete data items 73-126 inclusive.

If the scheme is an Occupational Pension Scheme 72-126 must not be completed.

71.1 At anytime from xx/xx/xxxx to xx/xx/xxxx, did the scheme, either directly or indirectly, own: a. assets that it had acquired from either a member or person connected with a member or from a close company or close companies in which the member or a person connected with the member was a director? b. land including an interest in land, or tangible moveable property, acquired at arms length?			
X-path	SchemeReturn/NonOccupationalScheme/AssetsMemberCloseCompanyLand		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:YesNoType	
	Length	Min 2 characters - Max 3 characters	
Validation / Processing		Pre-condition	Post-condition
Must be 'yes' or 'no'		1. Mandatory if the scheme is not an occupational pension scheme. 2. Must not be completed if the scheme is an occupational pension scheme.	

Non-Occupational Pension Scheme Supplementary pages**Member Details**

72. Title			
X-path	SchemeReturn/NonOccupationalScheme/MemberDetails/Name/Ttl		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	Title Type	
	Length	Min 1 characters - Max 4 characters	
Validation / Processing	Pre-condition		Post-condition

73. Forename			
X-path	SchemeReturn/NonOccupationalScheme/MemberDetails/Name/Fore		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	PensionCore:NameStructure	
	Length	Min 1 forename - Max 2 forenames Min 1 character - Max 35 characters	
Validation / Processing	Pre-condition		Post-condition
			1. Mandatory if the scheme is not an occupational pension scheme. 2. Must not be completed otherwise.

74. Surname			
X-path	SchemeReturn/NonOccupationalScheme/MemberDetails/Name/Sur		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	PensionCore:NameStructure	
	Length	Min 1 character - Max 35 characters	
Validation / Processing	Pre-condition		Post-condition
			1. Mandatory if the scheme is not an occupational pension scheme. 2. Must not be completed otherwise.

75. Address			
X-path	SchemeReturn/NonOccupationalScheme/MemberDetails/Address/Line		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	PensionCore:AddressType	
	Length	Min 2 lines - Max 4 lines Min 1 character - Max 35 characters	
Validation / Processing		Pre-condition	Post-condition
		1. Mandatory if the scheme is not an occupational pension scheme. 2. Must not be completed otherwise.	

76. Postcode			
X-path	SchemeReturn/NonOccupationalScheme/MemberDetails/Address/Postcode		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	PensionCore:AddressType	
	Length	Min 1 character - Max 8 characters	
Validation / Processing		Pre-condition	Post-condition
		1. Mandatory if the scheme is not an occupational pension scheme. 2. Postcode must be present if Country is "United Kingdom" 3. Must not be completed otherwise.	

77. Country			
X-path	SchemeReturn/NonOccupationalScheme/MemberDetails/Address/Country		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	PensionCore:AddressType	
	Length	Min 1 character - Max 35 characters	
Validation / Processing		Pre-condition	Post-condition
		1. Mandatory if the scheme is not an occupational pension scheme. 2. Postcode must be present if Country is "United Kingdom" 3. Must not be completed otherwise.	

78. Date of birth				
X-path	SchemeReturn/NonOccupationalScheme/MemberDetails/DOB			
Structure and format		XML		
	Mandatory / Optional	Optional		
	Data Type	xsd:date		
	Length	10 characters		
Validation / Processing		Pre-condition	Post-condition	
Cannot be a future date		1. Mandatory if the scheme is not an occupational pension scheme. 2. Must not be completed otherwise.		

79. National Insurance Number				
X-path	SchemeReturn/NonOccupationalScheme/MemberDetails/NINO			
Structure and format		XML		
	Mandatory / Optional	Optional		
	Data Type	NINOType		
	Length	9 characters		
Validation / Processing		Pre-condition	Post-condition	
[ABCEGHJKLMNOPRSTWXYZ][ABCEGHJKLMNPRSTWXYZ][0-9]{6}[A-D]				

Shares in a close company or companies

This section (data items 80-90) must be completed by non-occupational schemes if at any time from xx\xx\xxxx to xx\xx\xxxx, the scheme either directly or indirectly owned any shares in a close company or close companies that it acquired from:
a close company or close companies in which the member or a person connected with the member was a director? and/or the member or a person connected with the member'

You must complete these combinations of data items only. If this section is completed the absence of a subsection represents 0 shares reported.

'Shares held at the end of the period' and either or both of the other two sub sections
'Shares sold or otherwise disposed of' alone or with 'shares purchased or subscribed'
You cannot submit 'shares purchased or subscribed' alone
Dividends or Receipts must be completed
Related Companies must be completed

Data items 80-90 must not be completed otherwise.

Shares held at the end of the period

80. Total number of shares owned at the end of the period			
X-path	SchemeReturn/NonOccupationalScheme/SharesCloseCompany/PeriodEnd/TotalNumber		
Structure and format	XML		
	Mandatory / Optional	Optional	
	Data Type	xsd:integer	
	Length	Min 1 character - Max 10 characters	
Validation / Processing		Pre-condition	Post-condition
Range from 1 - 9999999999		1. Mandatory if data items 81 & 82 are completed. 2. Must not be completed otherwise.	

81. Total cost or market value of the shares owned at the end of the period			
X-path	SchemeReturn/NonOccupationalScheme/SharesCloseCompany/PeriodEnd/Total		
Structure and format	XML		
	Mandatory / Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing		Pre-condition	Post-condition
Range from 0.00 - 9999999999.00		1. Mandatory if data items 80 & 82 are completed. 2. Must not be completed otherwise.	

82. Specify whether this amount is			
X-path	SchemeReturn/NonOccupationalScheme/SharesCloseCompany/PeriodEnd/Type		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	xsd:string	
	Length	N/A	
Validation / Processing		Pre-condition	Post-condition
Must be one of the following:			
• Market Value, or		1. Mandatory if data items 80 & 81 are completed.	
• Cost		2. Must not be completed otherwise.	

Shares purchased or subscribed

83. Total number of shares purchased or subscribed for			
X-path	SchemeReturn/NonOccupationalScheme/SharesCloseCompany/PurchasedOrSubscribed/TotalNumber		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	xsd:integer	
	Length	Min 1 character - Max 10 characters	
Validation / Processing		Pre-condition	Post-condition
Range from 1 - 9999999999		1. Mandatory if data item 84 is completed. 2. Must not be completed otherwise.	

84. Total cost of the shares purchased or subscribed for			
X-path	SchemeReturn/NonOccupationalScheme/SharesCloseCompany/PurchasedOrSubscribed/TotalCost		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing		Pre-condition	Post-condition
Range from 0.00 - 9999999999.00		1. Mandatory if data item 83 is completed. 2. Must not be completed otherwise.	

Shares sold, or otherwise disposed of

85. Total number of shares sold or otherwise disposed of				
X-path	SchemeReturn/NonOccupationalScheme/SharesCloseCompany/SoldOrDisposed/TotalNumber			
Structure and format		XML		
	Mandatory / Optional	Optional		
	Data Type	xsd:integer		
	Length	Min 1 character - Max 10 characters		
Validation / Processing		Pre-condition	Post-condition	
Range from 1 - 9999999999		1. Mandatory if either of data items 86 and 87 are completed. 2. Must not be completed otherwise.		

86. Total amount of any consideration received from the sale or disposal of shares				
X-path	SchemeReturn/NonOccupationalScheme/SharesCloseCompany/SoldOrDisposed/TotalConsideration			
Structure and format		XML		
	Mandatory / Optional	Optional		
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType		
	Length	Min 4 characters - Max 13 characters		
Validation / Processing		Pre-condition	Post-condition	
Range from 0.00 – 9999999999.00		1. Mandatory if either of data items 85 and 87 are completed. 2. Must not be completed otherwise.		

87. Were any disposals made to a connected party or connected parties?				
X-path	SchemeReturn/NonOccupationalScheme/SharesCloseCompany/SoldOrDisposed/ConnectedParty			
Structure and format		XML		
	Mandatory / Optional	Optional		
	Data Type	core:YesNoType		
	Length	Min 2 characters - Max 3 characters		
Validation / Processing		Pre-condition	Post-condition	
Must be 'yes' or 'no'		1. Mandatory if either of data items 85 and 86 are completed. 2. Must not be completed otherwise.		

Dividends or Receipts

88. Total amount of any dividends or other receipts			
X-path	SchemeReturn/NonOccupationalScheme/SharesCloseCompany/DividendsOrReceipts		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing		Pre-condition	Post-condition
Range from 0.00 – 9999999999.00		1. Mandatory if any of data items 80-87, 89-90 are completed. 2. Must not be completed otherwise.	

Related Companies

Total number of occurrences of data items 89 & 90 must not exceed maximum of 99.

89. The name of the company or companies to which the shares relate(d)			
X-path	SchemeReturn/NonOccupationalScheme/SharesCloseCompany/RelatedCompanies/Details/Name		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	PensionCore:PSOstringType	
	Length	Min 1 character - Max 255 characters	
Validation / Processing		Pre-condition	Post-condition
		1. Mandatory if any of data items 80-88, 90 are completed. 2. Must not be completed otherwise.	

90. The Company Registration Number (CRN) of the company or companies to which the shares relate(d)									
X-path		SchemeReturn/NonOccupationalScheme/SharesCloseCompany/RelatedCompanies/Details/CRN							
Structure and format		XML							
		Mandatory / Optional		Optional					
		Data Type		PensionCore:CRNtype					
		Length		Min 7 characters - Max 8 characters					
Validation / Processing				Pre-condition				Post-condition	
The format must be: 8 numbers starting with '0' or One of the following prefixes followed by 6 numbers				1. Mandatory if any of data items 80-89 are completed. 2. Must not be completed otherwise.					
AC	IC	NL	RC	SO					
BR	IP	NO	SA	SP					
FC	LP	NP	SC	SR					
GE	NA	NR	SF	SZ					
GN	NF	NZ	SI	ZC					
GS	NI	OC	SL	R					

Land or interest in land

Data items 91-99 must be completed by non-occupational schemes 'If at any time from xx\xx\xxxx to xx\xx\xxxx, the scheme, either directly or indirectly, owned any land or interest in land acquired from:
a close company or close companies in which the member or a person connected with the member was a director? and/or the member or a person connected with the member'

Data items 91-99 must not be completed otherwise.

91. Total cost or market value of any land or interest in land at the end of the period									
X-path		SchemeReturn/NonOccupationalScheme/LandOrInterest/TotalPeriodEnd/Amount							
Structure and format		XML							
		Mandatory / Optional		Optional					
		Data Type		core:IRnonNegativeWholeUnitsMonetaryType					
		Length		Min 4 characters - Max 13 characters					
Validation / Processing				Pre-condition			Post-condition		
Range from 0.00 - 9999999999.00					1. Mandatory if data items 92-99 are completed. 2. Must not be completed otherwise.				

92. Specify whether this amount is			
X-path	SchemeReturn/NonOccupationalScheme/LandOrInterest/TotalPeriodEnd/Type		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	xsd:string	
	Length	N/A	
Validation / Processing		Pre-condition	Post-condition
Must be one of the following: <ul style="list-style-type: none">Market Value, orCost		1. Mandatory if data items 91, 93-99 are completed. 2. Must not be completed otherwise.	

93. Total cost of any land or interest in land or premium paid to acquire a leasehold interest in land			
X-path	SchemeReturn/NonOccupationalScheme/LandOrInterest/TotalCostLeasehold		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing		Pre-condition	Post-condition
Range from 0.00 - 9999999999.00		1. Mandatory if data items 91-92, 94-99 are completed. 2. Must not be completed otherwise.	

94. Total sale proceeds of any land or interest in land or premium received on the disposal of a leasehold interest in land			
X-path	SchemeReturn/NonOccupationalScheme/LandOrInterest/TotalSaleProceedsLeasehold		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing		Pre-condition	Post-condition
Range from 0.00 - 9999999999.00		1. Mandatory if data items 91-93, 95-99 are completed. 2. Must not be completed otherwise.	

Land or interest in land was disposed of without any consideration data items 95 & 96

95. If any land or interest in land was disposed of without any consideration state the total cost or market value			
X-path	SchemeReturn/NonOccupationalScheme/LandOrInterest/DisposedNoConsideration		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing		Pre-condition	Post-condition
Range from 0.00 - 9999999999.00		1. Mandatory if data items 91-94, 96-99 are completed. 2. Must not be completed otherwise.	

96. Specify whether this amount is			
X-path	SchemeReturn/NonOccupationalScheme/ LandOrInterest/DisposedNoConsideration/Type		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	xsd:string	
	Length	N/A	
Validation / Processing		Pre-condition	Post-condition
Must be one of the following: Market Value, or Cost		1. Mandatory if data items 91-95, 97-99 are completed. 2. Must not be completed otherwise.	

97. Were any disposals made to a connected party or connected parties?			
X-path	SchemeReturn/NonOccupationalScheme/LandOrInterest/ConnectedParty		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:YesNoType	
	Length	Min 2 characters - Max 3 characters	
Validation / Processing		Pre-condition	Post-condition
Must be 'yes' or 'no'		1. Mandatory if data items 91-96, 98-99 are completed. 2. Must not be completed otherwise.	

98. Total amount of income received from land or interest in land			
X-path	SchemeReturn/NonOccupationalScheme/LandOrInterest/TotalIncome		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing		Pre-condition	Post-condition
Range from 0.00 - 99999999999.00		1. Mandatory if data items 91-97, 99 are completed. 2. Must not be completed otherwise.	

99. Was any part of the land or interest in land residential property as defined in Schedule 29A of Finance Act 2004?			
X-path	SchemeReturn/NonOccupationalScheme/LandOrInterest/Residential		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:YesNoType	
	Length	Min 2 characters - Max 3 characters	
Validation / Processing		Pre-condition	Post-condition
Must be 'yes' or 'no'		1. Mandatory if data items 91-98 are completed. 2. Must not be completed otherwise.	

Land or interest in land acquired at arms length

Data items 100-108 must be completed by non-occupational schemes 'If at any time from xx\xx\xxxx to xx\xx\xxxx, the scheme either directly or indirectly, own any land or interest in land acquired at arms length

Data items 100-108 must not be completed otherwise

100. Total cost or market value of any land or interest in land at the end of the period			
X-path	SchemeReturn/NonOccupationalScheme/LandOrInterestArmsLength/TotalPeriodEnd		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing		Pre-condition	Post-condition
Range from 0.00 - 9999999999.00		1. Mandatory if data items 101-108 are completed. 2. Must not be completed otherwise.	

101. Specify whether this amount is			
X-path	SchemeReturn/NonOccupationalScheme/LandOrInterestArmsLength/TotalPeriodEnd/Type		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	xsd:string	
	Length	N/A	
Validation / Processing		Pre-condition	Post-condition
Must be one of the following: Market Value, or Cost		1. Mandatory if data items 100, 102-108 are completed. 2. Must not be completed otherwise.	

102. Total cost of any land or interest in land or premium paid to acquire a leasehold interest in land			
X-path	SchemeReturn/NonOccupationalScheme/LandOrInterestArmsLength/TotalCostLeasehold		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing		Pre-condition	Post-condition
Range from 0.00 - 9999999999.00		1. Mandatory if data items 100-101, 103-108 are completed. 2. Must not be completed otherwise.	

103. Total sale proceeds of any land or interest in land or premium received on the disposal of a leasehold interest in land			
X-path	SchemeReturn/NonOccupationalScheme/LandOrInterestArmsLength/TotalSaleProceedsLeasehold		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing		Pre-condition	Post-condition
Range from 0.00 - 9999999999.00		1. Mandatory if data items 100-102, 104-108 are completed. 2. Must not be completed otherwise.	

Land or interest in land was disposed of without any consideration data items 104 & 105

104. If any land or interest in land was disposed of without any consideration state the total cost or market value			
X-path	SchemeReturn/NonOccupationalScheme/LandOrInterestArmsLength/DisposedNoConsideration		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing		Pre-condition	Post-condition
Range from 0.00 - 9999999999.00		1. Mandatory if data items 100-103, 105-108 are completed. 2. Must not be completed otherwise.	

105. Specify whether this amount is			
X-path	SchemeReturn/NonOccupationalScheme/LandOrInterestArmsLength/DisposedNoConsideration/Type		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	xsd:string	
	Length	N/A	
Validation / Processing		Pre-condition	Post-condition
Must be one of the following:			
		1. Mandatory if data items 100-104, 106-108 are completed.	
		2. Must not be completed otherwise.	
• Market Value, or			
• Cost			

106. Were any disposals made to a connected party or connected parties?			
X-path	SchemeReturn/NonOccupationalScheme/LandOrInterestArmsLength/ConnectedParty		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:YesNoType	
	Length	Min 2 characters - Max 3 characters	
Validation / Processing		Pre-condition	Post-condition
Must be 'yes' or 'no'			
		1. Mandatory if data items 100-105, 107-108 are completed.	
		2. Must not be completed otherwise.	

107. Total amount of income received from land or interest in land			
X-path	SchemeReturn/NonOccupationalScheme/LandOrInterestArmsLength/TotalIncome		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing		Pre-condition	Post-condition
Range from 0.00 - 99999999999.00			
		1. Mandatory if data items 100-106, 108 are completed.	
		2. Must not be completed otherwise.	

108. Was any part of the land or interest in land residential property as defined in Schedule 29A of Finance Act 2004?			
X-path	SchemeReturn/NonOccupationalScheme/LandOrInterestArmsLength/Residential		
Structure and format	XML		
	Mandatory / Optional	Optional	
	Data Type	core:YesNoType	
	Length	Min 2 characters - Max 3 characters	
Validation / Processing		Pre-condition	Post-condition
Must be 'yes' or 'no'		1. Mandatory if data items 100-107 are completed. 2. Must not be completed otherwise.	

Assets other than land or shares

Data items 109-120 must be completed by non-occupational schemes 'If at any time from xx\xx\xxxx to xx\xx\xxxx, the scheme either directly or indirectly, owned any assets other than shares, land or interest in land acquired from:
a close company or close companies in which the member or a person connected with the member was a director? and/or the member or a person connected with the member'

Data items 109-120 must not be completed otherwise

109. Total cost or market value of any assets owned at the end of the period			
X-path	SchemeReturn/NonOccupationalScheme/OtherAssets/Total		
Structure and format	XML		
	Mandatory / Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing		Pre-condition	Post-condition
Range from 0.00 - 9999999999.00		1. Mandatory if data items 110-120 are completed. 2. Must not be completed otherwise.	

110. Specify whether this amount is			
X-path	SchemeReturn/NonOccupationalScheme/OtherAssets/Type		
Structure and format	XML		
	Mandatory / Optional	Optional	
	Data Type	xsd:string	
	Length	N/A	
Validation / Processing		Pre-condition	Post-condition
Must be one of the following: <ul style="list-style-type: none"> Market Value, or Cost 		1. Mandatory if data items 109, 111-120 are completed. 2. Must not be completed otherwise.	

111. Withdrawn**Assets acquired during the period****If the scheme acquired assets during the period data items 112-114 are mandatory**

112. Nature of any assets acquired				
X-path	SchemeReturn/NonOccupationalScheme/OtherAssets/Acquired/Nature			
Structure and format		XML		
	Mandatory / Optional	Optional		
	Data Type	xsd:string		
	Length	N/A		
Validation / Processing		Pre-condition		Post-condition
Must be one or more of the following:		1. Mandatory if data item 114 is completed.		
<ul style="list-style-type: none">Forms of transport other than private motor vehiclesPlant & MachineryFixtures & FittingsQuoted sharesUnquoted sharesTangible moveable propertyOther		2. Must not be completed otherwise.		

113. Other (Provide brief description)

X-path	SchemeReturn/NonOccupationalScheme/OtherAssets/Acquired/Other			
Structure and format		XML		
	Mandatory / Optional	Optional		
	Data Type	PensionCore:OtherDetailsType		
	Length	Min 1 characters - Max 150 characters		
Validation / Processing		Pre-condition		Post-condition
		1. Mandatory if data item 112 is or includes 'Other (Provide brief description)'		
		2. Must not be completed otherwise.		

114. Total cost of any assets acquired			
X-path	SchemeReturn/NonOccupationalScheme/OtherAssets/Acquired/TotalCost		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing		Pre-condition	Post-condition
Range from 0.00 - 9999999999.00		1. Mandatory if data items 112 or 113 are completed. 2. Must not be completed otherwise.	

Assets disposed of during the period

If during the period the scheme disposed of assets acquired from a connected party data items 116-119 must be completed

115. Withdrawn

116. Nature of any assets disposed of			
X-path	SchemeReturn/NonOccupationalScheme/OtherAssets/Disposed/Nature		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	xsd:string	
	Length	N/A	
Validation / Processing		Pre-condition	Post-condition
Must be one or more of the following: <ul style="list-style-type: none"> Forms of transport other than private motor vehicles Plant & Machinery Fixtures & Fittings Quoted shares Unquoted shares Tangible moveable property Other 		1. Mandatory if data item 118 is completed. 2. Must not be completed otherwise.	

117. Other (Provide brief description)			
X-path	SchemeReturn/NonOccupationalScheme/OtherAssets/Disposed/Nature/Other		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	PensionCore:OtherDetailsType	
	Length	Min 1 character - Max 150 characters	
Validation / Processing	Pre-condition		Post-condition
	1. Mandatory if data item 116 is or includes 'Other (Provide brief description)' 2. Must not be completed otherwise.		

118. Total consideration received from the disposal of assets			
X-path	SchemeReturn/NonOccupationalScheme/OtherAssets/Disposed/TotalConsideration		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing	Pre-condition		Post-condition
	Range from 0.00 - 9999999999.00 1. Mandatory if data items 116 or 117 are completed. 2. Must not be completed otherwise.		

119. Were any disposals made to a connected party or connected parties?			
X-path	SchemeReturn/NonOccupationalScheme/OtherAssets/Disposed/ConnectedParty		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:YesNoType	
	Length	Min 2 characters - Max 3 characters	
Validation / Processing	Pre-condition		Post-condition
	Must be 'yes' or 'no' 1. Mandatory if data items 116 - 118 are completed. 2. Must not be completed otherwise.		

Total Income

120. Total amount of any income received			
X-path	SchemeReturn/NonOccupationalScheme/OtherAssets/TotalIncome		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing		Pre-condition	Post-condition
Range from 0.00 - 9999999999.00		1. Mandatory if any of data items 109-119 are completed. 2. Must not be completed otherwise.	

Tangible movable property acquired at arms length

Data items 121-126 must be completed by non-occupational schemes 'If at any time from xx\xx\xxxx to xx\xx\xxxx the scheme either directly or indirectly owned any tangible moveable property acquired at arms length'

Data items 121-126 must not be completed otherwise

121. Total cost or market value of any tangible moveable property owned at the end of the period			
X-path	SchemeReturn/NonOccupationalScheme/TangibleMoveablePropertyAcquiredArmsLength/TotalOwnedPeriodEnd		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing		Pre-condition	Post-condition
Range from 0.00 - 9999999999.00		1. Mandatory if data items 122-126 are completed. 2. Must not be completed otherwise.	

122. Specify whether this amount is			
X-path	SchemeReturn/NonOccupationalScheme/TangibleMoveablePropertyAcquiredArmsLength/TotalOwnedPeriodEnd/Type		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	xsd:string	
	Length	N/A	
Validation / Processing		Pre-condition	Post-condition
Must be one of the following: • Market Value, or • Cost		1. Mandatory if data items 121, 123-126 are completed. 2. Must not be completed otherwise.	

123. Total cost of any tangible moveable property acquired				
X-path	SchemeReturn/NonOccupationalScheme/TangibleMoveablePropertyAcquiredArmsLength/TotalAcquired			
Structure and format		XML		
	Mandatory / Optional	Optional		
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType		
	Length	Min 4 characters - Max 13 characters		
Validation / Processing		Pre-condition	Post-condition	
Range from 0.00 - 9999999999.00		1. Mandatory if data items 121-122, 124-126 are completed. 2. Must not be completed otherwise.		

124. Total amount of any consideration received from the disposal of tangible moveable property				
X-path	SchemeReturn/NonOccupationalScheme/TangibleMoveablePropertyAcquiredArmsLength/TotalDisposalConsideration			
Structure and format		XML		
	Mandatory / Optional	Optional		
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType		
	Length	Min 4 characters - Max 13 characters		
Validation / Processing		Pre-condition	Post-condition	
Range from 0.00 - 9999999999.00		1. Mandatory if data items 121-123, 125-126 are completed. 2. Must not be completed otherwise.		

125. Were any disposals made to a connected party or connected parties?				
X-path	SchemeReturn/NonOccupationalScheme/TangibleMoveablePropertyAcquiredArmsLength/ConnectedParty			
Structure and format		XML		
	Mandatory / Optional	Optional		
	Data Type	core:YesNoType		
	Length	Min 2 characters - Max 3 characters		
Validation / Processing		Pre-condition	Post-condition	
Must be 'yes' or 'no'		1. Mandatory if data items 121-124, 126 are completed. 2. Must not be completed otherwise.		

126. Total amount of income received from tangible moveable property			
X-path	SchemeReturn/NonOccupationalScheme/TangibleMoveablePropertyAcquiredArmsLength/TotalIncome		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing		Pre-condition	Post-condition
Range from 0.00 - 9999999999.00		1. Mandatory if data items 121-125 are completed. 2. Must not be completed otherwise.	

Declaration**Declaration**

Only Scheme Administrator Declaration or Practitioner Declaration can be sent at a time, they cannot be sent together. But one declaration must be present.

Data items 127 & 128 must be completed if data items 129 and 130 have not been completed

Data items 127 & 128 must be completed if data items 129 and 130 have not been completed

Scheme Administrator Declaration

I declare that:

127. to the best of my knowledge and belief, the information given in this return is correct and complete			
X-path	SchemeReturn/Declaration/InformationCorrect		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	PensionCore:YesType	
	Length	3 characters	
Validation / Processing		Pre-condition	Post-condition
Must be 'yes'		1. Mandatory if data items 129-130 (Practitioner Declaration) are not completed. 2. Must not be completed otherwise.	

128. I understand that, if I make a false statement on this return I may be liable to a penalty, and that false statements may also lead to prosecution			
X-path	SchemeReturn/Declaration/NoFalseStatements		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	PensionCore:YesType	
	Length	3 characters	
Validation / Processing		Pre-condition	Post-condition
Must be 'yes'		1. Mandatory if data items 129-130 (Practitioner Declaration) are not completed. 2. Must not be completed otherwise.	

Data items 129 & 130 must be completed if data items 127 & 128 have not been completed
Data items 129 & 130 must not be completed if data item 127 & 128 have been completed

Practitioner Declaration

I declare that:

129. the content of this return has been approved by the Scheme Administrator named below			
X-path	SchemeReturn/Declaration/ApprovedByAdministrator		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	PensionCore:YesType	
	Length	3 characters	
Validation / Processing		Pre-condition	Post-condition
Must be 'yes'		1. Mandatory if data items 127-128 (Scheme Administrator Declaration) are not completed. 2. Must not be completed otherwise.	

130. The Scheme Administrator has authorised me to submit this return			
X-path	SchemeReturn/Declaration/Authorised		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	PensionCore:YesType	
	Length	3 characters	
Validation / Processing		Pre-condition	Post-condition
Must be 'yes'		1. Mandatory if data items 127-128 (Scheme Administrator Declaration) are not completed. 2. Must not be completed otherwise.	

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

131. Scheme Administrator ID			
X-path	SchemeReturn/Declaration/Administrator/ID		
Structure and format	XML		
	Mandatory / Optional	Optional	
	Data Type	PensionCore:AdministratorIDType	
	Length	8 characters	
Validation / Processing	Pre-condition		Post-condition
	Must be 'A' followed by 7 numbers		

Individual

132. Title			
X-path	SchemeReturn/Declaration/Administrator/Individual/Ti		
Structure and format	XML		
	Mandatory / Optional	Optional	
	Data Type	TitleType	
	Length	Min 1 character - Max 4 characters	
Validation / Processing	Pre-condition		Post-condition

133. Forename			
X-path	SchemeReturn/Declaration/Administrator/Individual/Fore		
Structure and format	XML		
	Mandatory / Optional	Optional	
	Data Type	PensionCore:NameStructure	
	Length	Min 1 forename - Max 2 forenames Min 1 character - Max 35 characters	
Validation / Processing	Pre-condition		Post-condition
	1. Mandatory if data item 135 is not completed. 2. Must not be completed otherwise.		

134. Surname			
X-path	SchemeReturn/Declaration/Administrator/Individual/Sur		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	PensionCore:NameStructure	
	Length	Min 1 character - Max 35 characters	
Validation / Processing	Pre-condition		Post-condition
	1. Mandatory if data item 135 is not completed. 2. Must not be completed otherwise.		

If the Scheme Administrator is a company or organisation

135. Organisation Name			
X-path	SchemeReturn/Declaration/Administrator/Organisation		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	PensionCore:PSOstringType	
	Length	Min 1 character - Max 255 characters	
Validation / Processing	Pre-condition		Post-condition
	1. Mandatory if data items 132-135 are not completed. 2. Must not be completed otherwise.		

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

137. UK Postcode			
X-path	SchemeReturn/Declaration/Administrator/Address/Postcode		
Structure and format	XML		
	Mandatory / Optional	Optional	
	Data Type	PensionCore:AddressType	
	Length	Min 1 character - Max 8 characters	
Validation / Processing		Pre-condition	Post-condition
		Postcode must be present if Country is 'United Kingdom'.	

138. Country			
X-path	SchemeReturn/Declaration/Administrator/Address/Country		
Structure and format	XML		
	Mandatory / Optional	Mandatory	
	Data Type	PensionCore:AddressType	
	Length	Min 1 character - Max 35 characters	
Validation / Processing		Pre-condition	Post-condition
Must be one of the following EEA or EU values:			
Austria Belgium Cyprus Czech Republic Denmark Estonia Finland France Germany Gibraltar	Greece Hungary Iceland Italy Latvia Lithuania Luxembourg Malta Norway Poland Portugal	Republic of Ireland Slovakia Slovenia Spain Sweden Switzerland The Netherlands United Kingdom Liechtenstein	Postcode must be present if Country is 'United Kingdom'.

139. Scheme Administrator e-mail Address			
X-path	SchemeReturn/Declaration/Administrator/Email		
Structure and format	XML		
	Mandatory / Optional	Optional	
	Data Type	EmailType as defined in Core-V2-0.xsd	
	Length	Min 3 characters - Max 254 characters	
Validation / Processing		Pre-condition	Post-condition
Must contain the character @ with at least one other character either side e.g. a@b			

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

Appendix A

The table below details all of the scenarios that can occur when completing the Pension Scheme Return

Form Question 2 Data Item	Form Question 3 Data Item	Form Question 4 Data Item	Form Question 5 Data Item 19	Form Question 5.1 Data Item 71.1	Go to section Go to data item
Yes	No	Yes	Yes	N/A	Section 6
Yes	Yes	No	Yes	N/A	Section 6
Yes	Yes	Yes	Yes	N/A	Section 6
Yes	No	No	Yes	N/A	Section 6
Yes	No	Yes	No	N/A	Section 10
Yes	Yes	No	No	N/A	Section 10
Yes	Yes	Yes	No	N/A	Section 10
Yes	No	No	No	N/A	Declaration Data item 127
No	N/A	N/A	N/A	Yes	Supplementary Data item 71.1
No	N/A	N/A	N/A	No	Declaration Data item 127