



Pension Schemes Online

Accounting for Tax By Scheme Administrator

Business Validation Rules

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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 the 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.

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.
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

Quarter and Year

Year and Quarter for Accounting for Tax submissions

The system shall not accept submission of Accounting for Tax data for:

- A year/quarter earlier than 6th April 2006, or earlier than the year and quarter in which scheme was registered
- A quarter that has not ended in the current year
- A future date

1. Quarter for which tax has been deducted			
X-Path	AccountingForTax/TaxDeducted/Quarter		
Structure and format		XML	
	Mandatory/Optional	Mandatory	
	Data Type	PensionCore:PSOstringType	
	Length	2 characters	
Validation / Processing		Pre-condition	Post-condition
Must have one of the following values: <ul style="list-style-type: none">'01' - (quarter ending 31st March)'02' - (quarter ending 30th June)'03' - (quarter ending 30th September)'04' - (quarter ending 31st December)			

2. Year for which tax has been deducted			
X-Path	AccountingForTax/TaxDeducted/Year		
Structure and format		XML	
	Mandatory/Optional	Mandatory	
	Data Type	xsd:Integer	
	Length	4 characters	
Validation / Processing		Pre-condition	Post-condition
CCYY			

3. Is this an amendment to a return already submitted?				
X-Path		AccountingForTax/AmendedReturn		
Structure and format		XML		
	Mandatory/Optional	Mandatory		
	Data Type	core:Yes/NoType		
	Length	Min 2 characters - Max 3 characters		
Validation / Processing		Pre-condition	Post-condition	
Must be 'yes' or 'no'				

4. Version number				
X-Path		AccountingForTax/VersionNumber		
Structure and format		XML		
	Mandatory/Optional	Mandatory		
	Data Type	xsd:Integer		
	Length	1 character		
Validation / Processing		Pre-condition	Post-condition	
		1. Must be '0' if (data item 3) 'Is this an amendment to a return already submitted?' is 'no'		
		2. Must be in the range 1-9 if (data item 3) 'Is this an amendment to a return already submitted?' is 'yes'		

Scheme Information

5. Withdrawn

6. Pension Scheme Tax Reference

X-Path	AccountingForTax/SchemeDetails/TaxReference
<i>Structure and format</i>	
	XML
	Optional
	PensionCore:TaxReferenceType
	10 characters
Validation / Processing	Pre-condition
The reference must be in the format <ul style="list-style-type: none"> NNNNNNNNRC Characters 1 - 8 must be numeric Character 9 must be 'R' Character 10 is an alpha character but must not be I, O or U 	Post-condition
	Mandatory if (data item 6.1) 'SF Reference' and (data item 6.2) 'Contract or policy number' has not been completed

6.1 SF Reference (used to be data item 49)

X-Path	AccountingForTax/SchemeDetails/SFReference
<i>Structure and format</i>	
	XML
	Optional
	PensionCore:SFReferenceType
	16 characters
Validation / Processing	Pre-condition
The reference must be in the format <ul style="list-style-type: none"> NNNNNNNNNNNNNC Numbers 1-3 must be in the range 001-026 or 049 Next 2 sets of 6 numbers can be in the range 0-9 Character 16 is an alpha character and must not be I, M, O, P, R, T, U, W, or Y 	Post-condition
	1. Mandatory if (data item 6) 'Pension Scheme Tax Reference' and (data item 6.2) 'Contract or policy number' has not been completed 2. Must not be completed if Insurance Company parent element is present

6.2 Contract or policy number (used to be data item 47)

X-Path	AccountingForTax/SchemeDetails/ContractOrPolicyNumber		
Structure and format		XML	
	Mandatory/Optional	Optional	
	Data Type	PensionCore:PSOstringType	
	Length	Min 1 character - Max 35 characters	
Validation / Processing		Pre-condition	Post-condition
		1. Mandatory if (data item 6) 'Pension Scheme Tax Reference' and (data item 6.1) 'SF Reference' has not been completed 2. Must be completed if Insurance Company parent element is present	

7. Pension Scheme Name

X-Path	AccountingForTax/SchemeDetails/SchemeName		
Structure and format		XML	
	Mandatory/Optional	Optional	
	Data Type	PensionCore:SchemeNameType	
	Length	Min 1 character - Max 255 characters	
Validation / Processing		Pre-condition	Post-condition
		Mandatory if (data item 46) 'Contract or policy name' and (data item 48) 'Amount of tax at the rate of 35% due and payable' not completed	

Has income tax been deducted under the following provisions of Finance Act 2004?

If this is not an amendment to a return already submitted, data items comprising one or more of the following sections must be present:

- 'section 205 - Short service refund lump sum charge' (Data items 9- 11)
- 'section 206 - Special lump sum death benefits charge' (Data items 13 & 14)
- 'section 207 - Authorised Surplus Payments Charge' (Data items 16-27)
- 'section 214 - Lifetime allowance charge' (Data items 28-41)
- 'section 242 - De-registration charge' (Data items 42-44)

8. Withdrawn

Section 205 - Short service refund lump sum charge - data items 9-11

9. Number of members who received a short service refund lump sum in this quarter

X-Path	AccountingForTax/ShortServiceRefund/Members
Structure and format	
	XML
	Optional
	xsd:Integer
	Min 1 character - Max 4 characters
Validation / Processing	
Pre-condition	
Post-condition	
Range 1-9999	Mandatory if the following are present: <ul style="list-style-type: none">(data item 10) 'Total amount of tax at the rate of 20% due and payable'(data item 11) 'Total amount of tax at the rate of 40% due and payable'

10. Total amount of tax at the rate of 20% due and payable

X-Path	AccountingForTax/ShortServiceRefund/TotalTax20Percent		
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 1.00-9999999999.00		Mandatory if (data item 9) 'Number of members who received a short service refund lump sum in this quarter' is present	

11. Total amount of tax at the rate of 40% due and payable			
X-Path	AccountingForTax/ShortServiceRefund/TotalTax40Percent		
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 0.00-9999999999.00		Can only be present if the following are present: <ul style="list-style-type: none"> (data item 9) 'Number of members who received a short service refund lump sum in this quarter' (data item 10) 'Total amount of tax at the rate of 20% due and payable' 	

12. Withdrawn

Section 206 – Special lump sum death benefits charge (data items 13 and 14)

13. Number of deceased members in respect of whom special lump sum death benefits charges arose in this quarter			
X-Path	AccountingForTax/SpecialDeathBenefits/Members		
Structure and format		XML	
	Mandatory/Optional	Optional	
	Data Type	xsd:integer	
	Length	Min 1 character - Max 4 characters	
Validation / Processing		Pre-condition	Post-condition
Range 1-9999		Mandatory if (data item 14) 'Total amount of tax at the rate of 35% due and payable' is present	

14. Total amount of tax at the rate of 35% due and payable			
X-Path	AccountingForTax/SpecialDeathBenefits/TotalTax		
Structure and format	XML		
	Mandatory/Optional		
	Data Type		
	Length		
Validation / Processing		Pre-condition	Post-condition
Range 1.00-9999999999.00		Mandatory if (data item 13) 'Number of deceased members in respect of whom special lump sum death benefits charges arose in this quarter' is present	

section 207 - Authorised surplus payments charge - data items 16 to 27

15. Withdrawn

16. Number of employers who received an authorised surplus payment in the quarter			
X-Path	AccountingForTax/AuthorisedSurplus/Employers		
Structure and format	XML		
	Mandatory/Optional		
	Data Type		
	Length		
Validation / Processing		Pre-condition	Post-condition
Range 1-99		<p>Mandatory if any of the following data items are present</p> <ul style="list-style-type: none"> (data item 17) - 'Amount of tax at the rate of 35% due and payable' (data item 18) - 'Title' (data item 19) - 'Forename(s)' (data item 20) - 'Surname' (data item 21) - 'Organisation Name' (data item 22) - 'Full registered address' (data item 23) - 'UK Postcode' (data item 24) - 'Country' (data item 25) - 'Employer's Companies Registration Number' (data item 26) - 'Date of the payment' (data item 27) - 'Amount of tax at the rate of 35% due and payable' 	

17. Amount of tax at the rate of 35% due and payable			
X-Path	AccountingForTax/AuthorisedSurplus/TotalTax		
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 1.00-9999999999.00		Mandatory if any of the following data items are present: <ul style="list-style-type: none"> (data item 16) - 'Number of employers who received an authorised surplus payment in the quarter' (data item 18) - 'Title' (data item 19) - 'Forename(s)' (data item 20) - 'Surname' (data item 21) - 'Organisation Name' (data item 22) - 'Full registered address' (data item 23) - 'UK Postcode' (data item 24) - 'Country' (data item 25) - 'Employer's Companies Registration Number' (data item 26) - 'Date of the payment' (data item 27) - 'Amount of tax at the rate of 35% due and payable' 	Must equal the sum of all entries at (Data item 27) 'Amount of tax at the rate of 35% due and payable'

Items 18 to 27 can be repeated up to 99 occurrences, the total number of occurrences must match the 'Number of employers who received an authorised surplus payment in the quarter'.

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

Individual Details

18. Title			
X-Path	AccountingForTax/AuthorisedSurplus/Employer/Individual/Ttl		
Structure and format		XML	
	Mandatory/Optional	Optional	
	Data Type	TitleType	
	Length	Min 1 character - Max 4 characters	
Validation / Processing		Pre-condition	Post-condition
		Must not be completed if the 'Employer' is an 'Organisation'	

19. Forename(s)			
X-Path	AccountingForTax/AuthorisedSurplus/Employer/Individual/Fore		
<i>Structure and format</i>		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
		<ol style="list-style-type: none"> 1. Mandatory if 'Employer' is an 'Individual' 2. Mandatory if any of the following data items are present: <ul style="list-style-type: none"> • (data item 16) - 'Number of employers who received an authorised surplus payment in the quarter' • (data item 17) - 'Amount of tax at the rate of 35% due and payable' • (data item 18) - 'Title' • (data item 20) - 'Surname' • (data item 22) - 'Full registered address' • (data item 23) - 'UK Postcode' • (data item 24) - 'Country' • (data item 26) - 'Date of the payment' • (data item 27) - 'Amount of tax at the rate of 35% due and payable' 	

20. Surname			
X-Path	AccountingForTax/AuthorisedSurplus/Employer/Individual/Sur		
<i>Structure and format</i>		XML	
	Mandatory/Optional	Optional	
	Data Type	PensionCore:NameStructure	
	Length	Min 1 character - Max 35 Characters	
Validation / Processing		Pre-condition	Post-condition
		<ol style="list-style-type: none"> 1. Mandatory if 'Employer' is an 'Individual' 2. Mandatory if any of the following data items are present: <ul style="list-style-type: none"> • (data item 16) - 'Number of employers who received an authorised surplus payment in the quarter' • (data item 17) - 'Amount of tax at the rate of 35% due and payable' • (data item 18) - 'Title' • (data item 19) - Forename(s) • (data item 22) - 'Full registered address' • (data item 23) - 'UK Postcode' • (data item 24) - 'Country' • (data item 26) - 'Date of the payment' • (data item 27) - 'Amount of tax at the rate of 35% due and payable' 	

21. Organisation Name			
X-Path	AccountingForTax/AuthorisedSurplus/Employer/Organisation		
<i>Structure and format</i>		XML	
	Mandatory/Optional	Optional	
	Data Type	PensionCore:PSOstringType	
	Length	Min 1 character - Max 255 characters	
Validation / Processing		Pre-condition	Post-condition
		<ol style="list-style-type: none"> 1. Mandatory if 'Employer' is an 'Organisation' 2. Mandatory if any of the following data items are present: <ul style="list-style-type: none"> • (data item 16) - 'Number of employers who received an authorised surplus payment in the quarter' • (data item 17) - 'Amount of tax at the rate of 35% due and payable' • (data item 22) - 'Full registered address' • (data item 23) - 'UK Postcode' • (data item 24) - 'Country' • (data item 25) - 'Employer's Companies Registration Number' • (data item 26) - 'Date of the payment' • (data item 27) - 'Amount of tax at the rate of 35% due and payable' 	

22. Full registered address			
X-Path	AccountingForTax/AuthorisedSurplus/Employer/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
		<p>Mandatory if any of the following data items are present:</p> <ul style="list-style-type: none"> (data item 16) - 'Number of employers who received an authorised surplus payment in the quarter' (data item 17) - 'Amount of tax at the rate of 35% due and payable' (data item 18) - 'Title' (data item 19) - Forename(s) (data item 20) - 'Surname' (data item 21) - 'Organisation Name' (data item 23) - 'UK Postcode' (data item 24) - 'Country' (data item 25) - 'Employer's Companies Registration Number' (data item 26) - 'Date of the payment' (data item 27) - 'Amount of tax at the rate of 35% due and payable' 	

23. UK Postcode			
X-Path	AccountingForTax/AuthorisedSurplus/Employer/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

24. Country			
X-Path	AccountingForTax/AuthorisedSurplus/Employer/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
		<div>Mandatory if any of the following data items are present:<ul style="list-style-type: none">(data item 16) - 'Number of employers who received an authorised surplus payment in the quarter'(data item 17) - 'Amount of tax at the rate of 35% due and payable'(data item 18) - 'Title'(data item 19) - 'Forename(s)'(data item 20) - 'Surname'(data item 21) - 'Organisation Name'(data item 22) - 'Full registered address'(data item 23) - 'UK Postcode'(data item 25) - 'Employer's Companies Registration Number'(data item 26) - 'Date of the payment'(data item 27) - 'Amount of tax at the rate of 35% due and payable'</div>	

25. Employer's Companies Registration Number			
X-Path	AccountingForTax/AuthorisedSurplus/Employer/CRN		
Structure and format			
	Mandatory/Optional	Optional	
	Data Type	PensionCore:CRNtype	
	Length	Min 7 characters - Max 8 characters	
Validation / Processing		Pre-condition	Post-condition
1. The Employer's Companies Registration Number must be in the following format:- 2. 8 numbers starting with '0' or 3. One of the following prefixes followed by 6 numbers:			
<ul style="list-style-type: none">• AC• BR• FC• GE• GN• GS• IC• IP• LP• NA• NF• NI• NL• NO• NP• NR	<ul style="list-style-type: none">• NZ• OC• RC• SA• SC• SF• SI• SL• SO• SP• SR• SZ• ZC• Single letter R		

26. Date of the payment			
X-Path	AccountingForTax/AuthorisedSurplus/Employer/Payment/Date		
Structure and format		XML	
	Mandatory/Optional	Optional	
	Data Type	xsd:date	
	Length	10 characters	
Validation / Processing		Pre-condition	Post-condition
1. CCYY-MM-DD 2. 'Date of the payment' must fall within the reporting quarter as defined in data items 1 and 2.		1. Date must not be earlier than 06/04/2006 2. Mandatory if any of the following data items are present: <ul style="list-style-type: none"> (data item 16) - 'Number of employers who received an authorised surplus payment in the quarter' (data item 17) - 'Amount of tax at the rate of 35% due and payable' (data item 18) - 'Title' (data item 19) - 'Forename(s)' (data item 20) - 'Surname' (data item 21) - 'Organisation Name' (data item 22) - 'Full registered address' (data item 23) - 'UK Postcode' (data item 24) - 'Country' (data item 25) - 'Employer's Companies Registration Number' (data item 27) - 'Amount of tax at the rate of 35% due and payable' 	

27. Amount of tax at the rate of 35% due and payable			
X-Path	AccountingForTax/AuthorisedSurplus/Employer/Payment/Tax		
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 1.00-9999999999.00		<div>Mandatory if any of the following data items are present:</div> <ul style="list-style-type: none">(data item 16) - 'Number of employers who received an authorised surplus payment in the quarter'(data item 17) - 'Amount of tax at the rate of 35% due and payable'(data item 18) - 'Title'(data item 19) - Forename(s)(data item 20) - 'Surname'(data item 21) - 'Organisation Name'(data item 22) - 'Full registered address'(data item 23) - 'UK Postcode'(data item 24) - 'Country'(data item 25) - 'Employer's Companies Registration Number'(data item 26) - 'Date of the payment'	

section 214 - Lifetime allowance charge - data items 28 - 41

28. Withdrawn

29. Number of members in the quarter who have been subject to a lifetime allowance charge (s)			
X-Path	AccountingForTax/LifetimeAllowance/Members		
<i>Structure and format</i>		XML	
	Mandatory/Optional	Optional	
	Data Type	xsd:integer	
	Length	Min 1 character - Max 2 characters	
Validation / Processing		Pre-condition	Post-condition
Range 1-99		<p>Mandatory if any of the following data items are present:</p> <ul style="list-style-type: none"> (data item 30) - 'Total amount of tax due and payable' (data item 31) - 'Title' (data item 32) - 'Forename(s)' (data item 33) - 'Surname' (data item 34) - 'Address' (data item 35) - 'UK Postcode' (data item 36) - 'Country' (data item 37) - 'NINO' (data item 38) - 'Date of birth' (data item 39) - 'Date of the benefit crystallisation event' (data item 40) - 'Amount of lifetime allowance charge at the rate of 25% due and payable' (data item 41) - 'Amount of lifetime allowance charge at the rate of 55% due and payable' 	

30. Total amount of tax due and payable			
X-Path	AccountingForTax/LifetimeAllowance/TotalTax		
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 1.00-9999999999.00		<div>Mandatory if any of the following data items are present:</div> <ul style="list-style-type: none">(data item 29) - 'Number of members in the quarter who have been subject to a lifetime allowance charge(s)(data item 31) - 'Title'(data item 32) - 'Forename(s)'(data item 33) - 'Surname'(data item 34) - 'Address'(data item 35) - 'UK Postcode'(data item 36) - 'Country'(data item 37) - 'NINO'(data item 38) - 'Date of birth'(data item 39) - 'Date of the benefit crystallisation event'(data item 40) - 'Amount of lifetime allowance charge at the rate of 25% due and payable'(data item 41) - 'Amount of lifetime allowance charge at the rate of 55% due and payable'	<div>Must be the sum of the following added together for all instances:</div> <ul style="list-style-type: none">'Amount of lifetime allowance charge at the rate of 25% due and payable' (Data item 40)'Amount of lifetime allowance charge at the rate of 55% due and payable' (Data Item 41)

Items 31 to 38 can be repeated up to 99 times but the number of occurrences must match the 'Number of members in the quarter who have been subject to a lifetime allowance charge'.

Member Details

31. Title			
X-Path	AccountingForTax/LifetimeAllowance/Member/Name/Ttl		
Structure and format		XML	
	Mandatory/Optional	Optional	
	Data Type	TitleType	
	Length	Min 1 character - Max 4 characters	
Validation / Processing		Pre-condition	Post-condition

32. Forename(s)			
X-Path	AccountingForTax/LifetimeAllowance/Member/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
		<div>Mandatory if any of the following data items are present:</div> <ul style="list-style-type: none">(data item 29) - 'Number of members in the quarter who have been subject to a lifetime allowance charge(s)(data item 30) - 'Total amount of tax due and payable'(data item 31) - 'Title'(data item 33) - 'Surname'(data item 34) - 'Address'(data item 35) - 'UK Postcode'(data item 36) - 'Country'(data item 37) - 'NINO'(data item 38) - 'Date of birth'(data item 39) - 'Date of the benefit crystallisation event'(data item 40) - 'Amount of lifetime allowance charge at the rate of 25% due and payable'(data item 41) - 'Amount of lifetime allowance charge at the rate of 55% due and payable'	

33. Surname		
X-Path	AccountingForTax/LifetimeAllowance/Member/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	
	<div>Mandatory if any of the following data items are present:</div> <ul style="list-style-type: none">(data item 29) - 'Number of members in the quarter who have been subject to a lifetime allowance charge(s)(data item 30) - 'Total amount of tax due and payable'(data item 31) - 'Title'(data item 32) - 'Forename(s)'(data item 34) - 'Address'(data item 35) - 'UK Postcode'(data item 36) - 'Country'(data item 37) - 'NINO'(data item 38) - 'Date of birth'(data item 39) - 'Date of the benefit crystallisation event'(data item 40) - 'Amount of lifetime allowance charge at the rate of 25% due and payable'(data item 41) - 'Amount of lifetime allowance charge at the rate of 55% due and payable'	

34. Address			
X-Path	AccountingForTax/LifetimeAllowance/Member/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
		<p>Mandatory if any of the following data items are present:</p> <ul style="list-style-type: none"> (data item 29) - 'Number of members in the quarter who have been subject to a lifetime allowance charge(s) (data item 30) - 'Total amount of tax due and payable' (data item 31) - 'Title' (data item 32) - 'Forename(s)' (data item 33) - 'Surname' (data item 35) - 'UK Postcode' (data item 36) - 'Country' (data item 37) - 'NINO' (data item 38) - 'Date of birth' (data item 39) - 'Date of the benefit crystallisation event' (data item 40) - 'Amount of lifetime allowance charge at the rate of 25% due and payable' (data item 41) - 'Amount of lifetime allowance charge at the rate of 55% due and payable' 	

35. UK Postcode			
X-Path	AccountingForTax/LifetimeAllowance/Member/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

36. Country			
X-Path	AccountingForTax/LifetimeAllowance/Member/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
		<div>Mandatory if any of the following data items are present:<ul style="list-style-type: none">(data item 29) - 'Number of members in the quarter who have been subject to a lifetime allowance charge(s)(data item 30) - 'Total amount of tax due and payable'(data item 31) - 'Title'(data item 32) - 'Forename(s)'(data item 33) - 'Surname'(data item 34) - 'Address'(data item 35) - 'UK Postcode'(data item 37) - 'NINO'(data item 38) - 'Date of birth'(data item 39) - 'Date of the benefit crystallisation event'(data item 40) - 'Amount of lifetime allowance charge at the rate of 25% due and payable'(data item 41) - 'Amount of lifetime allowance charge at the rate of 55% due and payable'</div>	

37. NINO		
X-Path	AccountingForTax/LifetimeAllowance/Member/NINO	
Structure and format		XML
	Mandatory/Optional	Optional
	Data Type	core:NINOtype
	Length	9 characters
Validation / Processing		Pre-condition
		Post-condition

38. Date of birth			
X-Path	AccountingForTax/LifetimeAllowance/Member/DOB		
<i>Structure and format</i>		XML	
	Mandatory/Optional	Optional	
	Data Type	xsd:date	
	Length	10 characters	
Validation / Processing		Pre-condition	Post-condition
CCYY-MM-DD		<p>Mandatory if any of the following data items are present:</p> <ul style="list-style-type: none"> (data item 29) - 'Number of members in the quarter who have been subject to a lifetime allowance charge(s) (data item 30) - 'Total amount of tax due and payable' (data item 31) - 'Title' (data item 32) - 'Forename(s)' (data item 33) - 'Surname' (data item 34) - 'Address' (data item 35) - 'UK Postcode' (data item 36) - 'Country' (data item 37) - 'NINO' (data item 39) - 'Date of the benefit crystallisation event' (data item 40) - 'Amount of lifetime allowance charge at the rate of 25% due and payable' (data item 41) - 'Amount of lifetime allowance charge at the rate of 55% due and payable' 	

Items 39 to 41 must be repeated for each crystallisation event that occurs for each member i.e. A member may have one or more crystallisation events to report.

39. Date of the benefit crystallisation event			
X-Path	AccountingForTaxLifetimeAllowance/Member/Event/BenefitDate	XML	
<i>Structure and format</i>			
	Mandatory/Optional	Optional	
	Data Type	xsd:date	
	Length	10 characters	
Validation / Processing		Pre-condition	Post-condition
1. CCYY-MM-DD 2. 'Date of the benefit crystallisation event' must fall within the reporting quarter as defined in the following data items: <ul style="list-style-type: none"> (data item 1) - 'Quarter for which tax has been deducted' (data item 2) - 'Year for which tax has been deducted' 		Mandatory if any of the following data items are present: <ul style="list-style-type: none"> (data item 29) - 'Number of members in the quarter who have been subject to a lifetime allowance charge(s)' (data item 30) - 'Total amount of tax due and payable' (data item 31) - 'Title' (data item 32) - 'Forename(s)' (data item 33) - 'Surname' (data item 34) - 'Address' (data item 35) - 'UK Postcode' (data item 36) - 'Country' (data item 37) - 'NINO' (data item 38) - 'Date of birth' (data item 40) - 'Amount of lifetime allowance charge at the rate of 25% due and payable' (data item 41) - 'Amount of lifetime allowance charge at the rate of 55% due and payable' 	

Amount of lifetime allowance charge – either one or both of data items 40 and 41 must be present, if any of data items 29 to 39 are present.

40. Amount of lifetime allowance charge at the rate of 25% due and payable			
X-Path	AccountingForTaxLifetimeAllowance/Member/Event/LAC25Percent	XML	
<i>Structure and format</i>			
	Mandatory/Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing		Pre-condition	Post-condition
Range 1.00-9999999999.00			

41. Amount of lifetime allowance charge at the rate of 55% due and payable			
X-Path	AccountingForTax/LifetimeAllowance/Member/Event/LAC55Percent		
<i>Structure and format</i>		XML	
	Mandatory/Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing		Pre-condition	Post-condition
Range 1.00-9999999999.00			

Section 242 – De-registration charge – data items 43 and 44

42. Withdrawn

43. Total amount of tax at the rate of 40% due and payable			
X-Path	AccountingForTax/Deregistration/Charge		
<i>Structure and format</i>		XML	
	Mandatory/Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing		Pre-condition	Post-condition
Range 1.00-9999999999.00		Mandatory if (data item 44) - 'Date on which registration was withdrawn' is present	

44. Date on which registration was withdrawn			
X-Path	AccountingForTax/Deregistration/Date		
Structure and format		XML	
	Mandatory/Optional	Optional	
	Data Type	xsd:date	
	Length	10 characters	
Validation / Processing		Pre-condition	Post-condition
1. CCYY-MM-DD 2. 'Date of the benefit crystallisation event' must fall within the reporting quarter as defined in the following data items: <ul style="list-style-type: none"> (data item 1) - 'Quarter for which tax has been deducted' (data item 2) - 'Year for which tax has been deducted' 		Mandatory if (data item 43) - 'Total amount of tax at the rate of 40% due and payable' is present	

Total Tax Due

45. Total				
X-Path	AccountingForTax/TotalTax			
<i>Structure and format</i>		XML		
	Mandatory/Optional	Optional		
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType		
	Length	Min 4 characters - Max 13 characters		
Validation / Processing		Pre-condition	Post-condition	
1. Range 0.00-9999999999.00 2. Sum Total of the following data items: <ul style="list-style-type: none"> Data Item 10 (section 205 - Short service refund lump sum charge -Total amount of tax at the rate of 20% due and payable) Data Item 11 (section 205 - Short service refund lump sum charge -Total amount of tax at the rate of 40% due and payable) Data Item 14 (section 206 - Special lump sum death benefits charge - Total amount of tax at the rate of 35% due and payable) Data Item 17 (section 207 - Authorised surplus payments charge - Amount of tax at the rate of 35% due and payable) Data Item 30 (section 214 - Lifetime allowance charge- Total amount of tax due and payable) Data Item 43 (section 242 - De-registration charge - Total amount of tax at the rate of 40% due and payable) 		1. Must not be completed if (data items 46 and 48) 'Insurance Companies' are present. 2. If (data item 3) 'Is this an amendment to a return already submitted?' is 'no' then 'Total' must be greater than 0.00 and at least one of the following data items must be present: <ul style="list-style-type: none"> Data Item 10 (section 205 - Short service refund lump sum charge - Total amount of tax at the rate of 20% due and payable) Data Item 11 (section 205 - Short service refund lump sum charge - Total amount of tax at the rate of 40% due and payable) Data Item 14 (section 206 - Special lump sum death benefits charge - Total amount of tax at the rate of 35% due and payable) Data Item 17 (section 207 - Authorised surplus payments charge - Amount of tax at the rate of 35% due and payable) Data Item 30 (section 214 - Lifetime allowance charge - Total amount of tax due and payable) Data Item 43 (section 242 - De-registration charge - Total amount of tax at the rate of 40% due and payable) 		

Insurance Companies

Must not be present when any of the following sections are present:
 'section 205 - Short service refund lump sum charge' (Data items 9-11)
 'section 206 - Special lump sum death benefits charge' (Data items 13 & 14)
 'section 207 - Authorised Surplus Payments Charge' (Data items 16-27)
 'section 214 - Lifetime allowance charge' (Data items 28-41)
 'section 242 - De-registration charge' (Data items 42-44)

46. Contract or policy name			
X-Path	AccountingForTax/SchemeDetails/InsuranceCompany/ContractOrPolicyName		
<i>Structure and format</i>		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 item 48) - 'Amount of tax at the rate of 35% due and payable' is present 2. Mandatory if (data item 7) - 'Pension Scheme Name' is not completed	

47. Withdrawn

48. Amount of tax at the rate of 35% due and payable			
X-Path	AccountingForTax/SchemeDetails/InsuranceCompany/TaxAt35Percent		
<i>Structure and format</i>		XML	
	Mandatory/Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing		Pre-condition	Post-condition
Range 1.00 – 9999999999.00		1. Mandatory if (data item 46) - 'Contract or policy name' is present 2. Mandatory if (data item 7) - 'Pension Scheme Name' is not completed	

49. Withdrawn

Declaration - Only Scheme Administrator Declaration (data items 50 and 51) or Practitioner Declaration (data items 62 and 63) can be sent at once, they cannot be sent together.

Scheme Administrator Declaration

50. I declare that to the best of my knowledge and belief, the information given in this tax return is correct and complete.			
X-Path	AccountingForTax/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'		Mandatory if (data items 62 and 63) 'Practitioner Declaration' is not present	

51. I understand that if I have made a false statement on this tax return, I may be liable to a penalty, and that false statements may also lead to prosecution.			
X-Path	AccountingForTax/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'		Mandatory if (data item 62 and 63) 'Practitioner Declaration' is not present	

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

Individual Details

52. Title			
X-Path	AccountingForTax/Declaration/Administrator/Individual/Ttl		
Structure and format		XML	
	Mandatory/Optional	Optional	
	Data Type	TitleType	
	Length	Min 1 character - Max 4 characters	
Validation / Processing		Pre-condition	Post-condition

53. Forename(s)			
X-Path	AccountingForTax/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
		Mandatory if the 'Scheme Administrator' is an 'individual'	

54. Surname			
X-Path	AccountingForTax/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
		Mandatory if the 'Scheme Administrator' is an 'individual'	

55. Organisation Name			
X-Path	AccountingForTax/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
		Mandatory if 'Scheme Administrator' is an 'Organisation'	

Scheme Administrator address

56. Address			
X-Path	AccountingForTax/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

57. UK Postcode			
X-Path	AccountingForTax/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

58. Country			
X-Path	AccountingForTax/Declaration/Administrator/Address/Country		
<i>Structure and format</i>		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:			
<ul style="list-style-type: none"> • Austria • Belgium • Cyprus • Czech Republic • Denmark • Estonia • Finland • France • Germany • Gibraltar • Greece • Hungary • Iceland • Italy • Latvia • Liechtenstein 	<ul style="list-style-type: none"> • Lithuania • Luxembourg • Malta • Norway • Poland • Portugal • Republic of Ireland • Slovakia • Slovenia • Spain • Sweden • Switzerland • The Netherlands • United Kingdom 		

59. Scheme Administrator ID			
X-Path	AccountingForTax/Declaration/Administrator/ID		
<i>Structure and format</i>		XML	
	Mandatory/Optional	Optional	
	Data Type	PensionCore:AdministratorIDType	
	Length	8 characters	
Validation / Processing		Pre-condition	Post-condition
Must be 'A' followed by 7 numbers			

60. Scheme Administrator e-mail			
X-Path	AccountingForTax/Declaration/Administrator/Email	XML	
<i>Structure and format</i>			
	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			

61. Scheme Administrator telephone number			
X-Path	AccountingForTax/Declaration/Administrator/Telephone	XML	
<i>Structure and format</i>			
	Mandatory/Optional	Optional	
	Data Type	core:TelephoneNumberType	
	Length	Min 1 character- Max 35 characters	
Validation / Processing		Pre-condition	Post-condition

Practitioner Declaration

62. I declare that the content of this tax return has been approved by the Scheme Administrator.			
X-Path	AccountingForTax/Declaration/ApprovedByAdministrator	XML	
<i>Structure and format</i>			
	Mandatory/Optional	Optional	
	Data Type	PensionCore:YesType	
	Length	3 characters	
Validation / Processing		Pre-condition	Post-condition
Must be 'yes'		Mandatory if (data items 50 and 51) 'Scheme Administrator Declaration' is not completed	

63. I declare that the Scheme Administrator has authorised me to submit this tax return.

X-Path		AccountingForTax/Declaration/Authorised	
<i>Structure and format</i>		XML	
	Mandatory/Optional	Optional	
	Data Type	PensionCore:YesType	
	Length	3 characters	
Validation / Processing		Pre-condition	Post-condition
Must be 'yes'		Mandatory if (data items 50 and 51) 'Scheme Administrator Declaration' is not completed	