

HMRC Internet Filing

Corporation Tax Return (2014)

Version: 1.96

XML Schema documentation for:

CT (v1.96)

GovTalk-Envelope (v2.0-HMRC)

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Contents

schema document: CT	21
IRenvelope	23
element: IRenvelope	33
element: IRheader	33
element: CompanyTaxReturn	34
attribute: ReturnType	34
element: CompanyInformation	35
element: CompanyName	35
element: RegistrationNumber	35
element: Reference	36
element: CompanyType	36
element: NorthernIreland	36
element: NItradingActivity	36
element: SME	37
element: NIemployer	37
element: SpecialCircumstances	37
element: PeriodCovered	37
element: From	38
element: To	38
element: ReturnInfoSummary	39
element: ThisPeriod	39
element: EarlierPeriod	39
element: MultipleReturns	39
element: ProvisionalFigures	40
element: PartOfNonSmallGroup	40
element: RegisteredAvoidanceScheme	40
element: TransferPricing	40
element: Adjustment	41
element: SME	41
element: Accounts	41
element: ThisPeriodAccounts	42
element: DifferentPeriod	42
element: NoAccountsReason	42
element: Computations	43
choice:	43
element: ThisPeriodComputations	43
element: DifferentPeriod	43
element: NoComputationsReason	44
element: SupplementaryPages	45
element: CT600A	45
element: CT600B	45
element: CT600C	46
element: CT600D	46
element: CT600E	46
element: CT600F	47
element: CT600G	47
element: CT600H	47
element: CT600I	48
element: CT600J	48
element: CT600K	48
element: CT600L	49
element: Turnover	49
element: Total	49
element: OtherFinancialConcerns	49
element: CompanyTaxCalculation	50
element: Income	51
element: Trading	51
element: Profits	51
element: LossesBroughtForward	52
element: NetProfits	52
element: NonTradingLoanProfitsAndGains	52
element: IncomeStatedNet	53

element: NonLoanAnnuitiesAnnualPaymentsDiscounts	53
element: NonUKdividends	53
element: DeductedIncome	53
element: PropertyBusinessIncome	54
element: NonTradingGainsIntangibles	54
element: TonnageTaxProfits	54
element: OtherIncome	55
element: ChargeableGains	55
element: GrossGains	55
element: AllowableLosses	55
element: NetChargeableGains	56
element: LossesBroughtForward	56
element: NonTradeDeficitsOnLoans	56
element: ProfitsBeforeOtherDeductions	57
element: DeductionsAndReliefs	57
element: UnquotedShares	58
element: ManagementExpenses	58
element: UKpropertyBusinessLosses	58
element: CapitalAllowances	59
element: NonTradeDeficits	59
element: CarriedForwardNonTradeDeficits	59
element: NonTradingLossIntangibles	60
element: TradingLosses	60
element: TradingLossesCarriedBack	60
element: TradingLossesCarriedForward	61
element: NonTradeCapitalAllowances	61
element: Total	61
element: ChargesAndReliefs	62
element: ProfitsBeforeDonationsAndGroupRelief	62
element: QualifyingDonations	62
element: GroupRelief	63
element: GroupReliefForCarriedForwardLosses	63
element: ChargeableProfits	64
element: RingFenceProfitsIncluded	64
element: NorthernIrelandProfitsIncluded	65
element: CorporationTaxChargeable	65
element: FinancialYearOne	65
element: Year	66
element: Details	66
element: Profit	66
element: TaxRate	67
element: Tax	67
element: FinancialYearTwo	68
element: Year	68
element: Details	69
element: Profit	69
element: TaxRate	69
element: Tax	70
element: CorporationTax	70
element: MarginalReliefForRingFenceTrades	71
element: NetCorporationTaxChargeable	71
element: TaxReliefsAndDeductions	71
element: CommunityInvestmentRelief	72
element: DoubleTaxation	72
element: DoubleTaxationRelief	72
element: UnderlyingRate	73
element: AmountCarriedBack	73
element: AdvancedCorporationTax	73
element: TotalReliefsAndDeductions	73
element: CJRS	74
element: CJRSreceived	74
element: CJRSdue	74
element: CJRSoverpaymentAlreadyAssessed	75
element: JobRetentionBonusOverpayment	75

element: CalculationOfTaxOutstandingOrOverpaid	75
element: NetCorporationTaxLiability	76
element: LoansToParticipants	77
element: CT600AreliefDue	77
element: CFCtaxPayable	77
element: BankLevyPayable	78
element: BankSurchargePayable	78
element: CFCandBankLevyTotal	78
element: SupplementaryCharge	78
element: TaxChargeable	79
element: IncomeTax	79
element: DeductedIncomeTax	79
element: TaxRepayable	80
element: TaxPayable	80
element: CJRSoverpaymentsNowDue	80
element: RestitutionTax	81
element: TaxPayableIncludingRestitutionTax	81
element: TaxReconciliation	82
element: ResearchAndDevelopmentCredit	83
element: VaccineCredit	83
element: CreativeCredit	83
element: ResearchAndDevelopmentVaccineOrCreativeTaxCredit	83
element: LandRemediationCredit	84
element: LifeAssuranceCompanyCredit	84
element: LandOrLifeCredit	84
element: CapitalAllowancesFirstYearCredit	84
element: SurplusResearchAndDevelopmentCreditsOrCreativeCreditPayable	85
element: LandOrLifeCreditPayable	85
element: CapitalAllowancesFirstYearCreditPayable	85
element: RingFenceCorpTaxIncluded	86
element: NIcorporationTaxIncluded	86
element: RingFenceSupplementaryChargeIncluded	87
element: TaxAlreadyPaid	87
element: TaxOutstandingOrOverpaid	87
element: TaxOutstanding	88
element: TaxOverpaid	88
element: RefundsSurrendered	88
element: RandDExpenditureCreditsSurrendered	88
element: IndicatorsAndInformation	89
element: FrankedInvestmentIncome	89
element: NumberOf51groupCompanies	89
element: InstalmentPayments	89
element: VeryLargeQIPs	90
element: GroupPayment	90
element: IntangibleAssets	90
element: CrossBorderRoyalty	90
element: EatOutToHelpOutScheme	91
element: EnhancedExpenditure	91
element: SMEclaim	91
element: LargeCompanyClaim	92
element: RandDEnhancedExpenditure	92
element: CreativeEnhancedExpenditure	92
element: RandDAAndCreativeEnhancedExpenditure	92
element: SMEclaimAsLargeCompany	93
element: VaccineResearch	93
element: LandRemediationEnhancedExpenditure	93
element: AllowancesAndCharges	94
element: AIACapitalAllowancesInc	94
element: MachineryAndPlantSpecialRatePool	94
element: MachineryAndPlantMainPool	95
element: StructuresAndBuildingsCapitalAllowances	95
element: ElectricChargePoints	95
element: BusinessPremisesRenovationIncluded	96
element: EnterpriseZones	96

element: ZeroEmissionsGoodsVehicles	96
element: ZeroEmissionsCars	96
element: Others	97
element: NotIncluded	97
element: AIACapitalAllowancesNotInc	97
element: StructuresAndBuildingsCapitalAllowances	98
element: ElectricChargePoints	98
element: BusinessPremisesRenovationNotIncluded	98
element: EnterpriseZones	99
element: ZeroEmissionsGoodsVehicles	99
element: ZeroEmissionsCars	99
element: OtherAllowancesAndCharges	100
element: QualifyingExpenditure	100
element: MachineryAndPlantExpenditure	100
element: DesignatedEnvironmentallyFriendlyMachineryAndPlant	100
element: MachineryAndPlantLongLife	101
element: StructuresAndBuildings	101
element: OtherMachineryAndPlant	101
element: LossesDeficitsAndExcess	101
element: AmountArising	102
element: LossesOfTradesUK	102
element: LossesOfTradesOutsideUK	102
element: Loans	102
element: UKpropertyBusinessLosses	103
element: OverseasPropertyBusinessLosses	103
element: MiscLosses	103
element: CapitalLosses	103
element: NonTradingLossesIntangibles	104
element: ExcessAmounts	104
element: NonTradeCapital	104
element: QualifyingDonations	104
element: ManagementExpenses	104
element: NorthernIrelandInformation	105
element: NIagainstUK	105
element: NIagainstNI	105
element: UKagainstNI	106
element: OverpaymentsAndRepayments	106
element: OwnRepaymentsLowerLimit	106
element: RepaymentsForThePeriodCoveredByThisReturn	107
element: CorporationTax	107
element: IncomeTax	107
element: RandDTaxCredit	107
element: RandDExpenditureCredit	108
element: CreativeCredit	108
element: LandRemediationCredit	108
element: PayableCapitalAllowancesFirstYearCredit	109
element: Surrender	109
element: Amount	109
element: JointNotice	110
choice:	110
element: Attached	110
element: WillFollow	110
element: StopUntilNotice	110
element: BankAccountDetails	111
element: BankName	111
element: SortCode	111
element: AccountNumber	112
element: AccountName	112
element: BuildingSocReference	112
element: PaymentToPerson	112
element: Recipient	113
element: Address	113
element: NomineeReference	113
element: Declaration	113

element: AcceptDeclaration	114
element: Name	114
element: Status	114
element: LoansByCloseCompanies	115
element: ControlledForeignCompanies	115
element: GroupAndConsortium	115
element: Insurance	116
element: Charity	116
element: TonnageTax	116
element: NorthernIreland	117
element: CrossBorderRoyalties	117
element: RingFenceTrade	117
element: TaxAvoidanceSchemes	118
element: RestitutionTax	118
element: ResearchAndDevelopment	118
element: WelshReturn	119
element: JointAccounts	119
element: AttachedFiles	119
choice:	120
element: Attachment	120
sequence:	120
element: XBRLsubmission	120
element: Attachment	121
IRheader	122
element: IRheader	123
element: Keys	123
element: Key	123
attribute: Type	123
element: PeriodEnd	124
element: Principal	124
element: Contact	124
element: Agent	124
element: AgentID	124
element: Company	125
element: Address	125
element: Line	125
element: PostCode	125
element: Country	126
element: Contact	126
element: DefaultCurrency	126
element: Manifest	126
element: Contains	127
element: IRmark	127
attribute: Type	127
element: Sender	127
Contains	128
element: Contains	128
element: Reference	128
element: Namespace	128
element: SchemaVersion	128
element: TopElementName	128
AttachmentStructure	130
type: AttachmentStructure	130
attribute: Type	130
attribute: Format	130
attribute: Filename	130
attribute: Size	130
attribute: Description	131
PeriodType	132
type: PeriodType	132
element: From	132
element: To	132
IRnonNegativeWholeUnitsMonetaryStructure	133
type: IRnonNegativeWholeUnitsMonetaryStructure	133

attribute: Currency	133
CTwholePoundStructure	134
type: CTwholePoundStructure	134
CTpoundPenceStructure	135
type: CTpoundPenceStructure	135
CTaddressStructure	136
type: CTaddressStructure	136
element: Line	136
element: AdditionalLine	136
element: PostCode	136
XBRLsubmissionDetails	137
type: XBRLsubmissionDetails	137
element: Instance	137
attribute: Filename	137
attribute: BaseTaxonomyVersionDate	138
choice:	138
element: EncodedInlineXBRLDocument	138
attribute: Filename	138
attribute: entryPoint	138
element: RawXBRLDocument	139
attribute: Filename	139
anyAttribute:	139
any:	139
element: InlineXBRLDocument	139
attribute: Filename	140
attribute: entryPoint	140
any:	140
element: Extension	140
element: Taxonomy	140
attribute: Filename	141
any:	141
element: Linkbase	141
attribute: Type	141
attribute: Filename	141
any:	142
XBRLsubmission	143
type: XBRLsubmission	143
choice:	143
element: Accounts	144
sequence:	144
element: Computation	144
element: Accounts	144
ChargeAndAllowance	145
type: ChargeAndAllowance	145
element: BalancingCharges	145
element: CapitalAllowances	145
ArisingAndMaximum	146
type: ArisingAndMaximum	146
element: Arising	146
element: SurrenderMaximum	146
CTexcludedCharsStringType	147
type: CTexcludedCharsStringType	147
CTfilenameType	148
type: CTfilenameType	148
CTYesNoNAType	149
type: CTYesNoNAType	149
CTtenDigitInt	150
type: CTtenDigitInt	150
CTalphaNumericStringType	151
type: CTalphaNumericStringType	151
CTA	152
type: CTA	152
element: BeforeEndPeriod	153
element: LoansInformation	153

element: Loan	153
element: Name	153
element: AmountOfLoan	154
element: TotalLoans	154
element: TaxChargeable	154
element: ReliefEarlierThan	155
element: Loan	155
element: Name	156
element: AmountRepaid	156
element: AmountReleasedOrWrittenOff	156
element: Date	156
element: TotalAmountRepaid	157
element: TotalAmountReleasedOrWritten	157
element: TotalLoans	157
element: ReliefDue	158
element: LoanLaterReliefNow	158
element: Loan	159
element: Name	159
element: AmountRepaid	159
element: AmountReleasedOrWrittenOff	159
element: Date	160
element: TotalAmountRepaid	160
element: TotalAmountReleasedOrWritten	160
element: TotalLoans	161
element: ReliefDue	161
element: TotalLoansOutstanding	162
element: TaxPayable	162
CTB	163
type: CTB	163
element: CompanyInformation	164
element: Name	164
element: Territory	164
choice:	165
element: ExemptionDue	165
element: CFCTaxCalculation	165
element: Percentage	165
element: ChargeableProfits	166
element: TaxOnChargeable	166
element: CreditableTax	166
element: ReliefsInTaxTerms	166
element: ACTRestricted	167
element: CFCchargeDue	167
element: TotalTaxChargeable	167
element: TotalCreditableTax	167
element: TotalReliefInTaxTerms	168
element: TotalACTRestricted	168
element: TotalCFCtaxChargeble	168
element: ForeignPermanentEstablishmentExemption	169
CTC	170
type: CTC	171
element: ClaimToGroupRelief	171
element: CompanyInformation	172
element: Company	172
element: Name	172
element: AccountingPeriod	172
element: TaxReference	173
element: AmountClaimed	173
element: TotalAmountClaimed	173
element: NonResidentCompany	174
element: LossesGeneratedAbroad	174
element: ClaimAuthorisation	174
choice:	174
element: CopyOfNoticesOfConsentAttached	174
element: AuthorisationForSimplifiedArrangements	175

element: AuthorisationWhereSimplifiedArrangement	175
element: CompanyName	175
element: NameOfAuthorisedPerson	176
element: Status	176
element: SurrenderedGroupRelief	176
element: TradingLosses	176
element: NlTradingLosses	177
element: ExcessNonTrading	177
element: NonTradingDeficit	177
element: ExcessDonations	177
element: ExcessLosses	178
element: ExcessManagementExpenses	178
element: NonTradingLossesOnIntangibleFixedAssets	178
element: TotalSurrender	178
element: SurrenderInformation	179
element: Company	179
element: Name	179
element: AccountingPeriod	179
element: TaxReference	180
element: AmountSurrendered	180
element: AmountSurrenderedTotal	180
element: ConsentToSurrender	181
element: ConsentOptions	181
element: SimplifiedArrangementInForce	181
element: NoticeOfConsentCompleted	181
element: CopyOfNoticesOfConsentAttached	182
element: Declaration	182
element: CompanyName	183
element: TaxReference	183
element: AccountingPeriod	183
element: AcceptDeclaration	183
element: Name	184
element: Status	184
element: GroupReliefForCarriedForwardLosses	184
element: CompanyInformation	185
element: Company	185
element: Name	185
element: AccountingPeriod	185
element: TaxReference	186
element: AmountClaimed	186
element: TotalAmountClaimed	186
element: NonResidentCompany	187
element: ClaimAuthorisation	187
choice:	187
element: CopyOfNoticesOfConsentAttached	187
element: AuthorisationForSimplifiedArrangements	188
element: AuthorisationWhereSimplifiedArrangement	188
element: CompanyName	188
element: NameOfAuthorisedPerson	188
element: Status	188
element: SurrenderedGroupReliefForCarriedForwardLosses	189
element: TradingLosses	189
element: NlTradingLosses	189
element: NonTradingDeficit	190
element: UKpropertyBusinessLosses	190
element: ManagementExpenses	190
element: NonTradingDeficitsOnIntangibleFixedAssets	190
element: TotalSurrender	190
element: SurrenderInformation	191
element: Company	191
element: Name	191
element: AccountingPeriod	191
element: TaxReference	192
element: AmountSurrendered	192

element: AmountSurrenderedTotal	192
element: ConsentToSurrender	193
element: ConsentOptions	193
element: SimplifiedArrangementInForce	193
element: NoticeOfConsentCompleted	193
element: CopyOfNoticesOfConsentAttached	194
element: Declaration	195
element: CompanyName	195
element: TaxReference	195
element: AccountingPeriod	196
element: AcceptDeclaration	196
element: Name	196
element: Status	196
CTD	198
type: CTD	198
element: Declaration	198
CTE	199
type: CTE	200
element: ClaimExemption	200
element: RepaymentReference	200
element: RegistrationNumber	200
element: Status	201
element: ClaimingExemptionAllOrPart	201
element: AllCharitable	201
choice:	201
element: AllExempt	201
element: SomeNotOnlyCharitable	202
element: Repayments	202
element: OverclaimedTax	202
element: InformationRequired	202
element: Income	203
element: TotalTurnover	203
element: InvestmentIncome	203
element: UKlandBuildings	203
element: GiftAid	204
element: OtherCharities	204
element: GiftsOfShares	204
element: GiftOfRealProperty	204
element: OtherSources	204
element: Total	205
element: Expenditure	205
element: TradingCosts	205
element: UKlandBuildings	206
element: GeneralAdminCosts	206
element: GrantsDonationsWithinUK	206
element: GrantsDonationsOutsideUK	206
element: OtherExpenditure	207
element: Total	207
element: Assets	207
element: TangibleFixed	207
element: Disposals	208
element: Held	208
element: UKinvestments	208
element: Disposals	208
element: Held	208
element: SharesAndLoans	209
element: Disposals	209
element: Held	209
element: OverseasInvestments	209
element: Disposals	209
element: Held	210
element: LoansAndNonTradeDebtors	210
element: Held	210
element: OtherCurrent	210

element: Held	210
element: InvestmentsOrLoans	211
element: Qualifying	211
element: ValueOfNonQualifying	211
element: SubsidiaryOrAssociatedCompanies	211
CTF	213
type: CTF	213
element: TonnageTax	213
element: Information	214
element: TonnageGroup	214
element: GroupElection	214
element: Name	215
element: TrainingCertificate	215
element: CompanyMetCharteredInLimit	215
element: GroupMetCharteredInLimit	216
element: NotRegistered	216
element: Flagging	216
element: OffshoreActivities	216
element: OffshoreTrainingAllowance	217
element: OffsetAgainstCorpTax	217
element: CarriedForward	217
element: RelevantShippingProfits	217
element: Other	218
choice:	218
element: Profit	218
element: Loss	218
element: DisposalOfAssets	218
choice:	219
element: Profit	219
element: Loss	219
element: GrossDividends	219
element: QualifyingShips	219
element: Ship	220
element: Name	220
element: IMONumber	220
element: InterestInShip	221
element: GrossTonnage	221
element: NetTonnage	221
element: NumberDays	221
element: Profits	222
element: Flagged	222
element: FirstTime	222
element: Total	222
CTG	223
type: CTG	226
element: Trading	226
element: Profits	227
element: NorthernIreland	227
element: RestOfUK	227
element: Total	227
element: LossesBroughtForward	228
element: NorthernIreland	228
element: RestOfUK	228
element: Total	228
element: LossesBroughtForwardUsed	229
element: RestOfUK	229
element: Total	229
element: NetProfits	230
element: NorthernIreland	230
element: RestOfUK	230
element: Total	230
element: TotalProfits	231
element: NonTradeProfitsAndGains	231
element: RestOfUK	231

element: Total	231
element: TotalProfitsAndGains	232
element: NorthernIreland	232
element: RestOfUK	232
element: Total	232
element: ProfitsBeforeDeductions	233
element: LossesBroughtForward	233
element: RestOfUK	233
element: Total	233
element: DeficitsBroughtForward	234
element: RestOfUK	234
element: Total	234
element: ProfitsBeforeOtherDeductionsAndReliefs	234
element: NorthernIreland	235
element: RestOfUK	235
element: Total	235
element: DeductionsAndReliefs	236
element: LossesUnquotedShares	236
element: NorthernIreland	236
element: RestOfUK	237
element: Total	237
element: ManagementExpenses	237
element: NorthernIreland	238
element: RestOfUK	238
element: Total	238
element: UKpropertyBusinessLosses	238
element: NorthernIreland	239
element: RestOfUK	239
element: Total	239
element: CapitalAllowancesManagement	239
element: NorthernIreland	240
element: RestOfUK	240
element: Total	240
element: NonTradeDeficits	241
element: NorthernIreland	241
element: RestOfUK	241
element: Total	241
element: CarriedForwardNonTradeDeficits	242
element: NorthernIreland	242
element: RestOfUK	242
element: Total	242
element: NonTradingLossIntangibles	243
element: NorthernIreland	243
element: RestOfUK	243
element: Total	243
element: TradingLosses	244
element: NorthernIreland	244
element: RestOfUK	244
element: Total	244
element: TradingLossesUsed	245
element: RestOfUK	245
element: Total	245
element: TradingLossesCarriedBack	246
element: TradingLossesCarriedForward	246
element: NorthernIreland	246
element: RestOfUK	246
element: Total	246
element: TradingLossesCarriedForwardUsed	247
element: RestOfUK	247
element: Total	247
element: NonTradeCapitalAllowances	248
element: NorthernIreland	248
element: RestOfUK	248
element: Total	248

element: TotalOfDeductionsAndReliefs	249
element: NorthernIreland	249
element: RestOfUK	249
element: Total	249
element: ProfitsBeforeDonationsAndGroupRelief	250
element: NorthernIreland	250
element: RestOfUK	250
element: Total	250
element: QualifyingDonations	251
element: NorthernIreland	251
element: RestOfUK	251
element: Total	252
element: GroupRelief	252
element: NorthernIreland	252
element: RestOfUK	252
element: Total	253
element: GroupReliefForCarriedForwardLosses	253
element: NorthernIreland	253
element: RestOfUK	253
element: Total	254
element: ChargeableProfits	254
element: NorthernIreland	254
element: RestOfUK	255
element: Total	255
element: TaxReconciliation	255
element: ResearchAndDevelopmentCredit	256
element: NorthernIreland	256
element: RestOfUK	256
element: Total	256
element: CreativeCredit	257
element: NorthernIreland	257
element: RestOfUK	257
element: Total	257
element: ResearchAndDevelopmentOrCreativeTaxCredit	258
element: NorthernIreland	258
element: RestOfUK	258
element: Total	258
element: LandRemediationCredit	259
element: NorthernIreland	259
element: RestOfUK	259
element: Total	259
element: LifeAssuranceCompanyCredit	260
element: RestOfUK	260
element: Total	260
element: TotalLandAndLifeCredit	261
element: NorthernIreland	261
element: RestOfUK	261
element: Total	261
element: CapitalAllowancesFirstYearCredit	262
element: NorthernIreland	262
element: RestOfUK	262
element: Total	263
element: LossesDeficitsAndExcess	263
element: LossesOfTradesUK	263
element: NorthernIreland	263
element: RestOfUK	264
element: Total	264
element: LossesOfTradesOutsideUK	264
element: RestOfUK	264
element: Total	265
element: Indicators	265
element: BackOfficeActivities	265
element: PreCommencementAssets	265
element: SMEelectionIntoLargeCompanyRegime	266

CTH	267
type: CTH	267
element: Royalties	267
element: RecipientName	267
element: AddressOfRecipient	268
element: PaymentType	268
element: Amount	268
element: RoyaltiesAgreement	268
choice:	269
element: InterestAndRoyalties	269
element: DoubleTaxationAgreement	269
element: DeductionRate	269
element: DeductionAmount	269
element: AdditionalNotes	270
CTI	271
type: CTI	272
element: CalculationOfSupplementaryCharge	273
element: Trade	273
element: Amount	273
choice:	273
element: Profits	274
element: Losses	274
element: DisallowedFinancingCosts	274
element: RelatedToCompany	274
element: RelatedToLossRelief	274
element: Total	275
element: Profits	275
element: DecommissioningAdjustment	275
element: RevisedProfits	276
element: MinusLosses	276
element: DecommissioningReduction	276
element: FieldAllowance	276
element: NetProfits	277
element: Tax	277
element: LossesArising	277
element: NetRingFenceTrade	278
element: RingFenceCorpTaxIncluded	278
element: SupplementaryChargeTax	278
element: TransferredTaxHistory	278
element: ElectionToTransfer	279
element: AssetAcquiredThisPeriod	279
element: AssetDisposedOfThisPeriod	279
element: AssetAcquiredPreviousPeriod	279
element: AssetDisposedOfPreviousPeriod	280
element: AssetInformation	280
element: DescriptionOfAsset	280
element: AssetReference	280
element: OGAapprovedCessation	281
element: STOcertificationQualified	281
element: TrackingOfTransferredTaxHistory	281
element: IncludedInTaxComputations	281
element: RingFenceCorporationTax	282
element: AmountBroughtForward	282
element: AmountTransferred	282
element: AmountUsed	282
element: AmountCarriedForward	283
element: SupplementaryCharge	283
element: AmountBroughtForward	283
element: AmountTransferred	284
element: AmountUsed	284
element: AmountCarriedForward	284
element: TrackedProfitsOrLosses	285
element: BalanceBroughtForward	285
element: ProfitsOrLossesForThisPeriod	285

choice:	285
element: OtherAdjustmentsPlus	286
element: OtherAdjustmentsMinus	286
element: AmountCarriedForward	286
element: DecommissioningExpenditure	287
element: BalanceBroughtForward	287
element: ExpenditureForThisPeriod	287
choice:	287
element: OtherAdjustmentsPlus	288
element: OtherAdjustmentsMinus	288
element: AmountCarriedForward	288
element: ActivatedRingFenceCorporationTax	288
element: PreviouslyActivated	289
element: ActivatedThisPeriod	289
element: TotalActivated	289
element: TotalUsed	290
element: ActivatedSupplementaryCharge	290
element: PreviouslyActivated	290
element: ActivatedThisPeriod	291
element: TotalActivated	291
element: TotalUsed	291
CTJ	292
type: CTJ	292
element: AvoidanceSchemes	292
element: ReferenceNumber	292
element: AccountingPeriod	292
CTK	293
type: CTK	293
element: TaxCalculation	293
element: SAbeforeRestitutionTax	294
element: RestitutionInterest	294
element: TaxCalculation	294
element: FinancialYearOne	294
element: Year	295
element: AmountOfInterest	295
element: TaxRate	295
element: Tax	296
element: FinancialYearTwo	296
element: Year	296
element: AmountOfInterest	297
element: TaxRate	297
element: Tax	297
element: TotalRestitutionTax	297
element: TaxAlreadyWithheld	298
element: SAafterRestitutionTax	298
element: RestitutionTaxNowPayable	298
CTL	300
type: CTL	301
element: Step1	302
element: RandDExpenditureOnWhichRDECisClaimedInThisAccountingPeriod	302
element: RDECclaimForThisAccountingPeriod	302
element: AmountsFromAPreviousAccountingPeriodTreatedAsRDECforThisAccountingPeriod	303
element: TotalRDECforTheAccountingPeriod	303
element: CorporationTaxLiability	303
element: IncomeTaxDeductedFromProfitsApplicableToCorporationTaxLiability	304
element: MaximumAmountAvailableForStep1SetOff	304
element: AmountOfRDECusedToDischargeCorporationTaxAtStep1	304
element: Step2	305
element: Step1BalanceCarriedForwardToStep2	305
element: CorporationTaxChargeOnRDECforThisAccountingPeriod	305
element: TotalRDEC arisingInThisAPlessCorporationTaxChargeOnTheRDECforThisAP	306
element: Step2RestrictionCarriedForwardToNextAccountingPeriod	306
element: Step3	306
element: Step2BalanceCarriedForwardToStep3	307

element:	307
TotalRelevantExpenditureOnRandDWorkersPAYEandNationalInsuranceContributions	
element: Step3RestrictionCarriedForwardToNextAP	307
element: Step4	307
element: Step3BalanceCarriedForwardToStep4	308
element:	308
AmountUsedToDischargeCorporationTaxLiabilityOfAnotherAccountingPeriod	
element: Step5	308
element: Step4BalanceCarriedForwardToStep5	309
element: CreditSurrenderedToGroupMember	309
element: Step6	309
element: Step5BalanceCarriedForwardToStep6	310
element: AmountUsedToDischargeOtherCompanyLiabilityOnThisCTSA	310
element: AmountUsedToDischargeAnyOtherCompanyLiability	310
element: TotalUsedToDischargeOtherCompanyLiability	310
element: Step7	311
element: PayableRDEC	311
element: RDECcarriedForward	311
element: Step2Restriction	312
element: SurrenderedToOtherGroupCompany	312
element: BalanceCarriedForwardToNextAccountingPeriod	312
element: Step3Restriction	313
element: TotalCarriedForwardToNextAP	313
element: RDECsurrendered	313
element: Step2RestrictionSurrendered	313
element: Step5CreditSurrenderedToGroupMember	314
element: TotalSurrendered	314
element: SME	314
element: RandDPayableTaxCreditClaim	315
element: RandDPayableTaxCreditSetOffAgainstOtherLiabilitiesOnThisReturn	315
element: RandDBalancePayableTaxCredit	315
element: RDECclaimFromWorkSubcontractedToltByALargeCompany	316
element: RDECclaimFromSubsidisedAndCappedWork	316
element: TotalRandDSetOffAgainstLiabilities	316
element: RDECstep1DischargeAmount	316
element: RDECstep6DischargeAmountForThisAccountingPeriod	317
element:	317
SMERandDBalancePayableTaxCreditUsedToDischargeOtherLiabilitiesOnThisReturn	
element: Total	317
YesNoType	318
type: YesNoType	318
CTNominalShareValueStructure	319
type: CTNominalShareValueStructure	319
attribute: Currency	319
CT_CTAaddressLineType	320
type: CT_CTAaddressLineType	320
CT_CTNonZeroPoundPenceStructure	321
type: CT_CTNonZeroPoundPenceStructure	321
CT_CTNonZeroWholePoundStructure	322
type: CT_CTNonZeroWholePoundStructure	322
CT_CTStringType	323
type: CT_CTStringType	323
CT_ContactDetailsStructure	324
type: CT_ContactDetailsStructure	324
element: Name	324
element: Ttl	324
element: Fore	325
element: Sur	325
element: Email	325
attribute: Type	325
attribute: Preferred	325
element: Telephone	326
element: Fax	326
CT_DateType	327
type: CT_DateType	327

CT_EmailType	328
type: CT_EmailType	328
CT_IRdecimalType	329
type: CT_IRdecimalType	329
CT_IRheaderStringType	330
type: CT_IRheaderStringType	330
CT_IRmonetaryStructure	331
type: CT_IRmonetaryStructure	331
attribute: Currency	331
CT_IRnonNegativeDecimalType	332
type: CT_IRnonNegativeDecimalType	332
CT_IRnonNegativeMonetaryStructure	333
type: CT_IRnonNegativeMonetaryStructure	333
attribute: Currency	333
CT_IRnonNegativeMonetaryType	334
type: CT_IRnonNegativeMonetaryType	334
CT_IRnonNegativeNonZeroDecimalType	335
type: CT_IRnonNegativeNonZeroDecimalType	335
CT_IRnonNegativeNonZeroWholeUnitsMonetaryStructure	336
type: CT_IRnonNegativeNonZeroWholeUnitsMonetaryStructure	336
attribute: Currency	336
CT_IRnonNegativeNonZeroWholeUnitsMonetaryType	337
type: CT_IRnonNegativeNonZeroWholeUnitsMonetaryType	337
CT_IRnonNegativeWholeUnitsMonetaryType	338
type: CT_IRnonNegativeWholeUnitsMonetaryType	338
CT_ISOCurrencyType	339
type: CT_ISOCurrencyType	339
CT_PostCodeType	340
type: CT_PostCodeType	340
CT_ProfitsLossesStructure	341
type: CT_ProfitsLossesStructure	341
choice:	341
element: Profits	341
element: Losses	341
CT_ProfitsTaxStructure	342
type: CT_ProfitsTaxStructure	342
element: Profits	342
element: Tax	342
CT_TelephoneStructure	343
type: CT_TelephoneStructure	343
attribute: Type	343
attribute: Mobile	343
attribute: Preferred	343
element: Number	343
element: Extension	343
CT_UTRtype	345
type: CT_UTRtype	345
CT_WorkHomeType	346
type: CT_WorkHomeType	346
CT_YesType	347
type: CT_YesType	347
schema document: GovTalk-Envelope	348
GovTalkMessage	349
element: GovTalkMessage	350
element: EnvelopeVersion	350
element: Header	350
element: MessageDetails	350
element: Class	350
element: Qualifier	351
element: Function	351
element: TransactionID	351
element: AuditID	352
element: CorrelationID	352
element: ResponseEndPoint	352

attribute: PollInterval	352
element: Transformation	352
element: GatewayTest	353
element: GatewayTimestamp	353
element: SenderDetails	353
element: IDAuthentication	353
element: SenderID	353
element: Authentication	354
element: Method	354
element: Role	354
choice:	354
element: Value	355
element: Signature	355
element: X509Certificate	355
element: EmailAddress	355
element: GovTalkDetails	355
element: Keys	356
element: Key	356
attribute: Type	356
element: TargetDetails	356
element: Organisation	356
element: GatewayValidation	357
element: Processed	357
element: Result	357
element: ChannelRouting	357
element: Channel	357
choice:	358
element: URI	358
element: Name	358
element: Product	358
element: Version	358
element: ID	359
attribute: Type	359
element: Timestamp	359
element: GovTalkErrors	359
element: Error	359
element: RaisedBy	359
element: Number	360
element: Type	360
element: Text	360
element: Location	360
element: GatewayAdditions	361
anyAttribute:	361
any:	361
element: Body	361
anyAttribute:	361
any:	361
UnicodeNameString	362
type: UnicodeNameString	362
Rule Index	363
Rule Documentation	375
Mapping Id Index	431
Index	438

How to read this document

Navigation

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

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

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

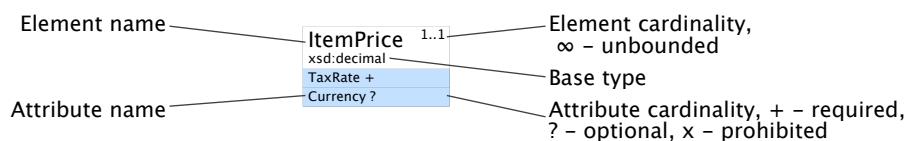
Schemas

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

Structures

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

Diagrams



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

Rules

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

Patterns

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

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

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

Useful examples can be found at https://www.w3schools.com/xml/schema_facets.asp.

XML Definitions

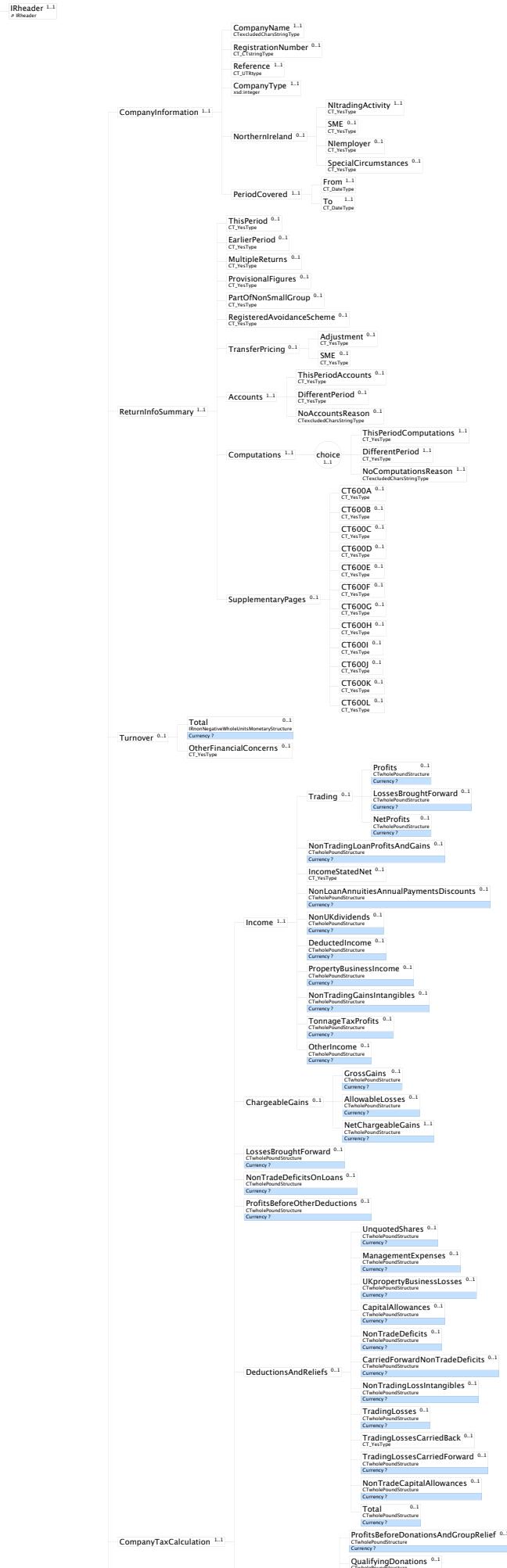
schema: CT

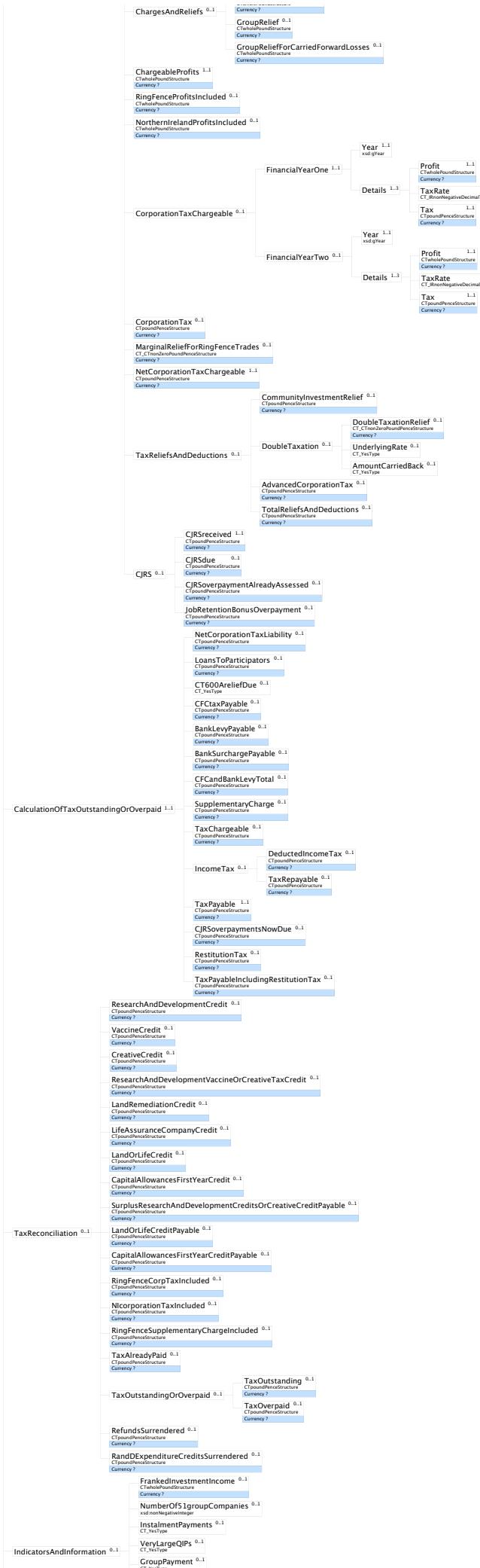
URI	http://www.govtalk.gov.uk/taxation/CT/5
Schema location	CT-2014-v1-96.xsd
documentation	HMRC FBI Corporation Tax Return
gtKeywords	taxation, Corporation, FBI, File By Internet, HMRC, CT600, CT600A, CT600B, CT600C, CT600D, CT600E, CT600F, CT600G, CT600H, CT600I, CT600J, CT600K, CT600L
version	1.96
Audience	e-service developers
Contributor	CoreFiling Ltd
Creator	HMRC
Date.Created	2014-07-15
Format.MediaType	text/xml
Format.Syntax	http://www.w3c.org/2001/XMLSchema
Format.Description	XML Schema, W3C Recommendation 2001
Identifier	{ http://www.govtalk.gov.uk/taxation/CT/5 }CT
Language	[ISO 639-2/B] ENG
Publisher	HMRC
Rights.Copyright	(C) Crown Copyright 2001–2021
Subject.Category	Economics and Finance – Tax
Subject.Project	On-line Tax Return filing
Title	IR Corporation Tax Submission
Type	architectural
Date.Modified	2021-02-18

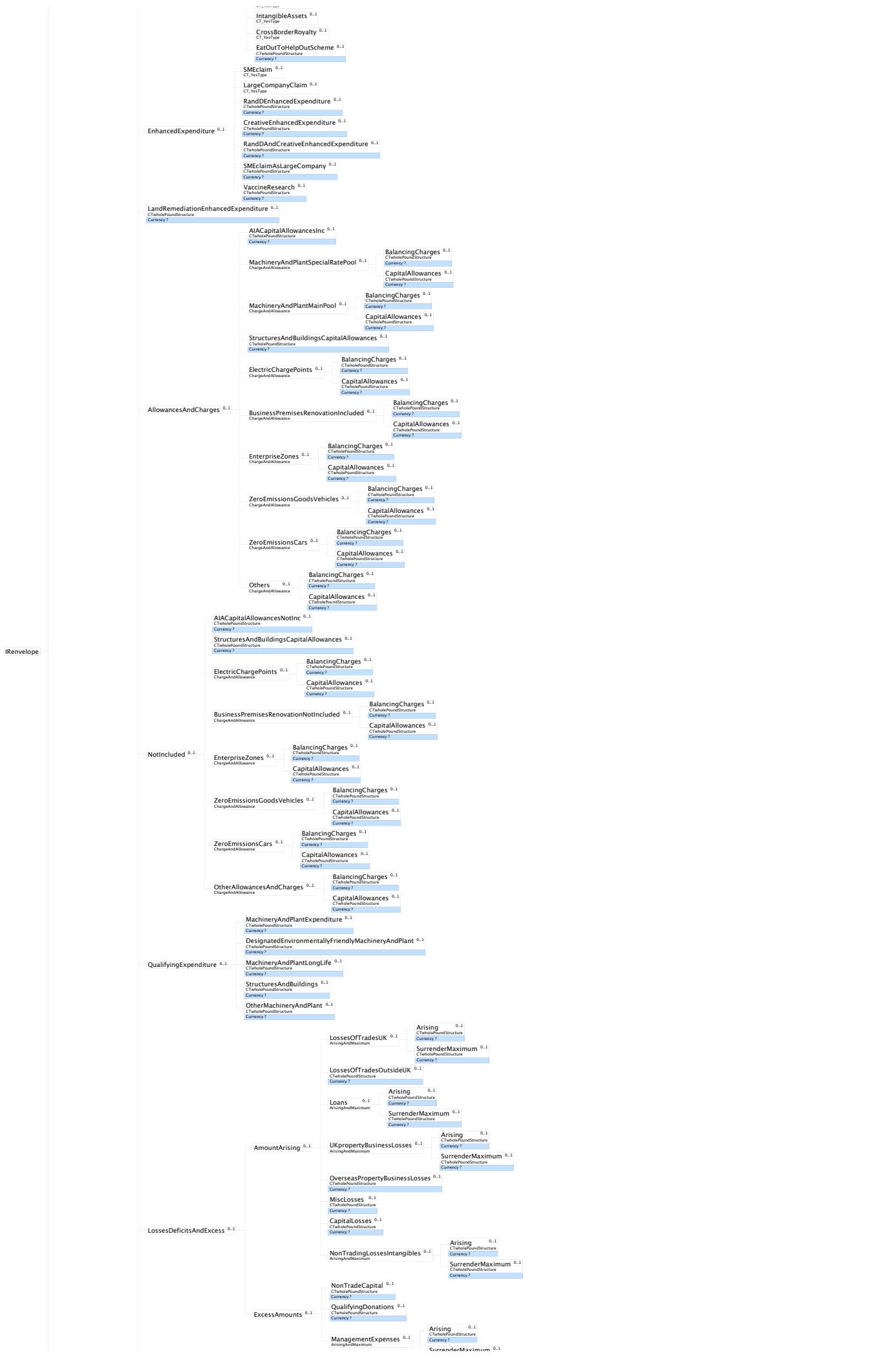
schema contents:

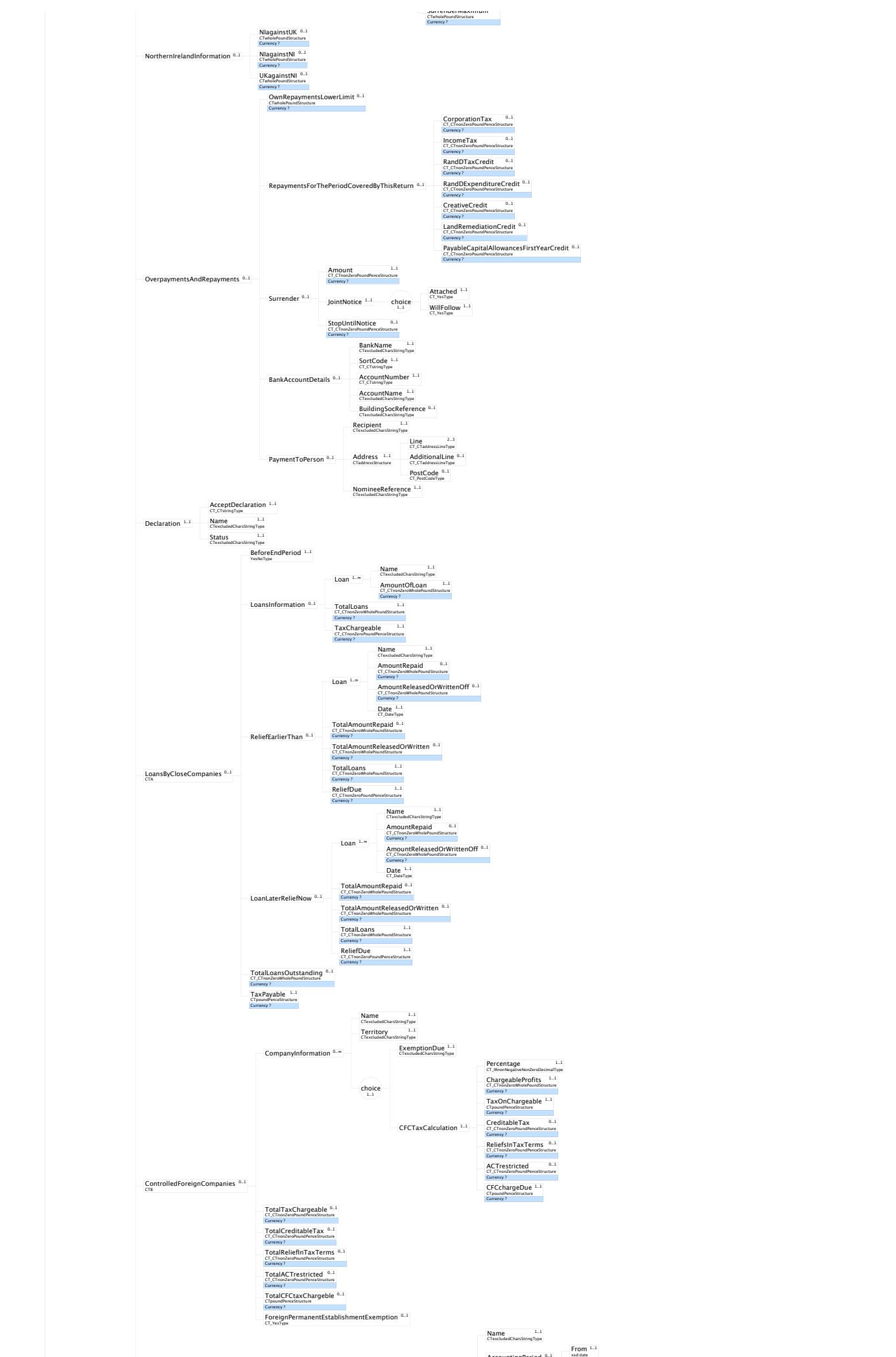
element	IRenvelope
element	IRheader
element	Contains
type	AttachmentStructure
type	PeriodType
type	IRnonNegativeWholeUnitsMonetaryStructure
type	CTwholePoundStructure
type	CTpoundPenceStructure
type	CTaddressStructure
type	XBRLsubmissionDetails
type	XBRLsubmission
type	ChargeAndAllowance
type	ArisingAndMaximum
type	CTexcludedCharsStringType
type	CTfilenameType
type	CTYesNoNAType
type	CTtenDigitInt
type	CTalphaNumericStringType
type	CTA
type	CTB
type	CTC
type	CTD
type	CTE

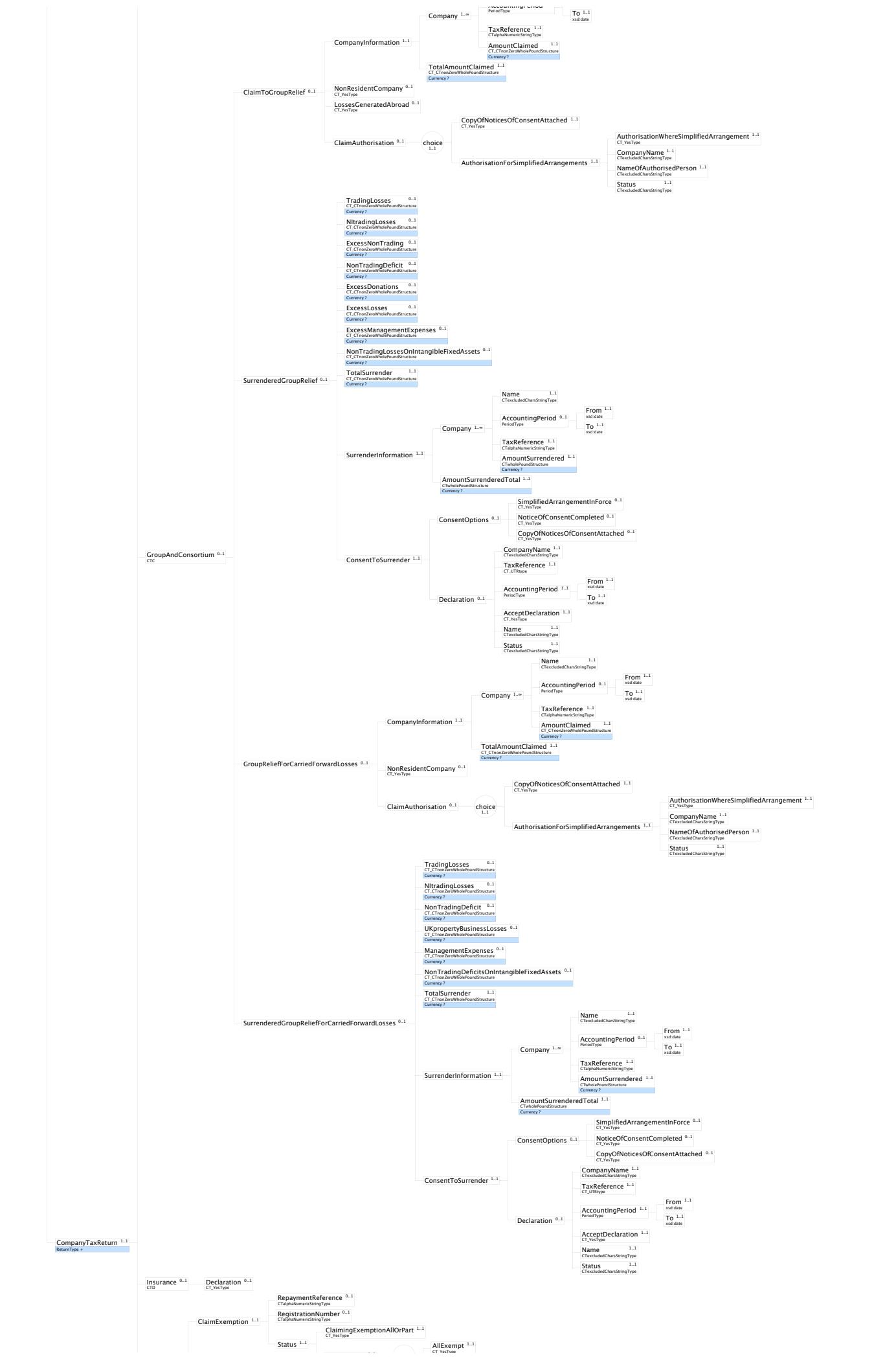
type	CTF
type	CTG
type	CTH
type	CTI
type	CTJ
type	CTK
type	CTL
type	YesNoType
type	CTnominalShareValueStructure

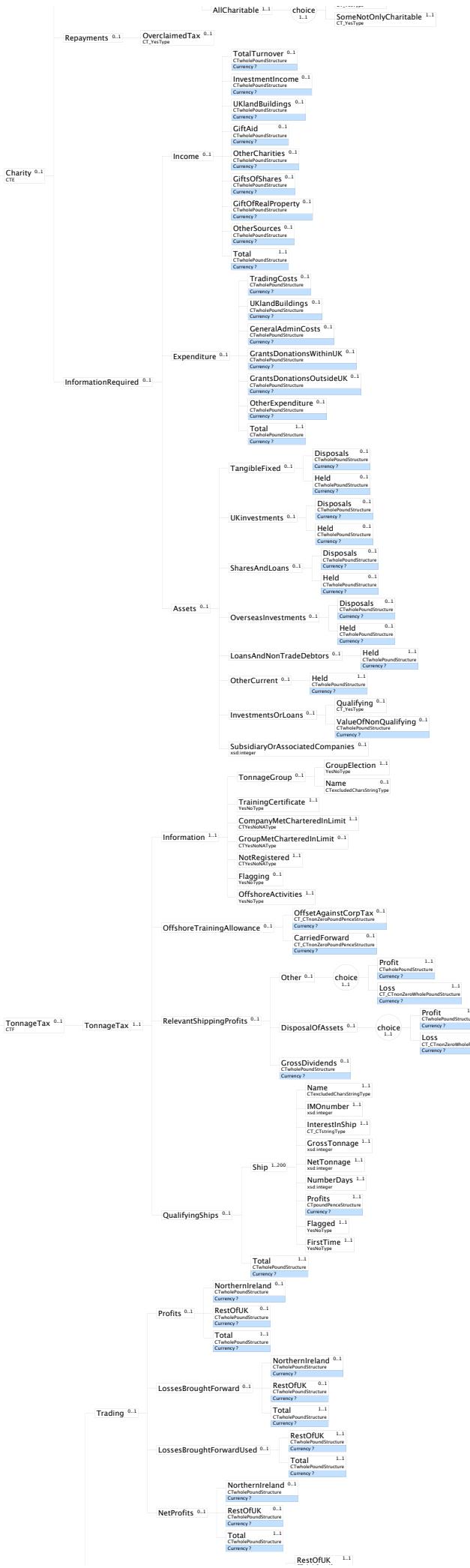


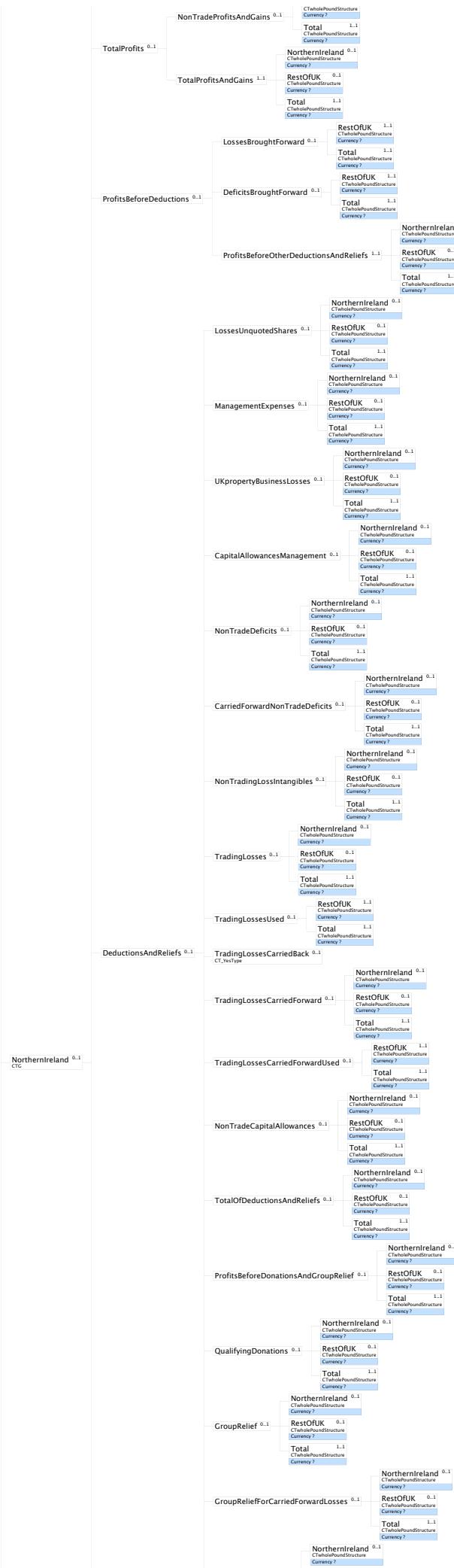


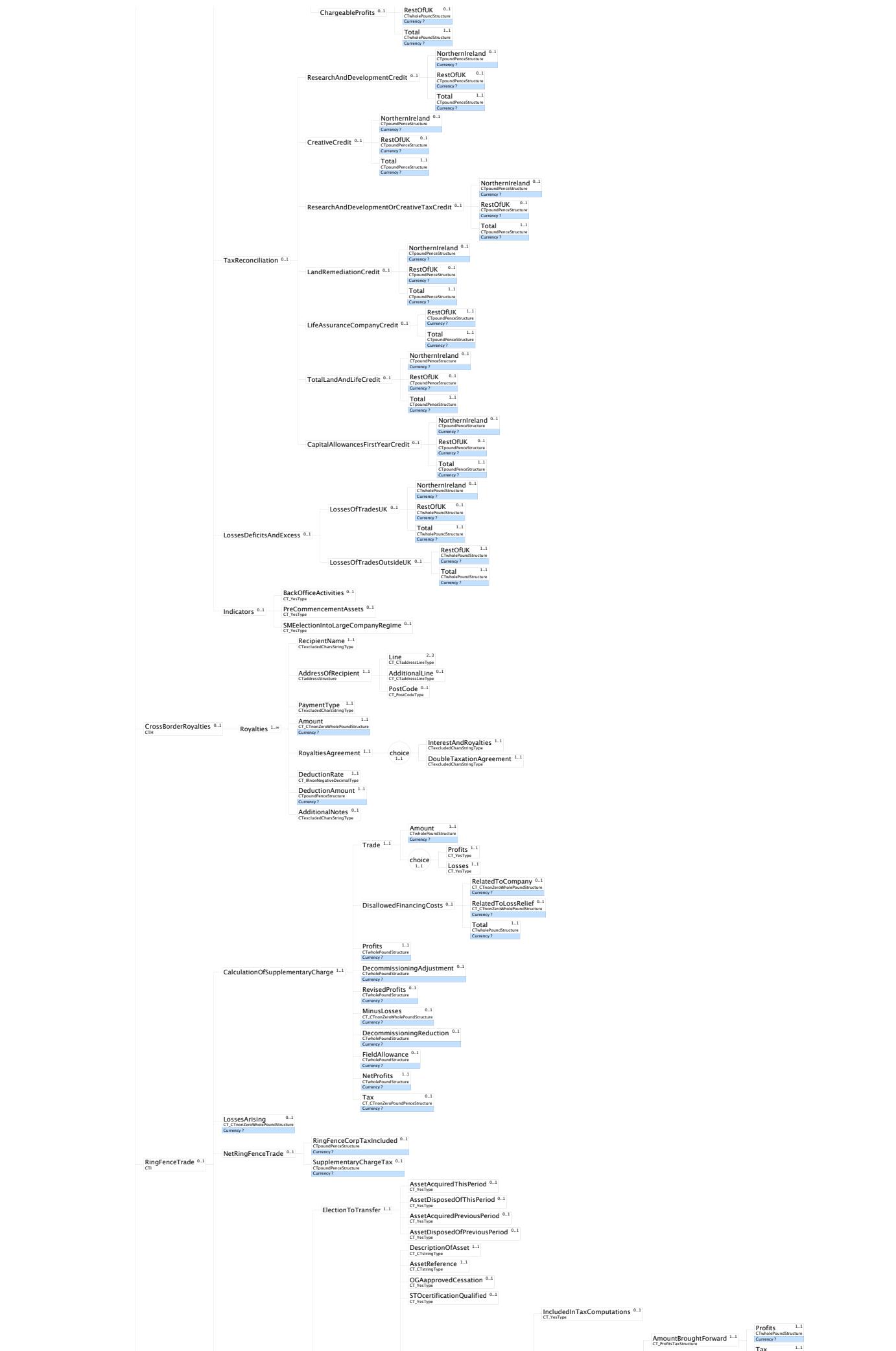


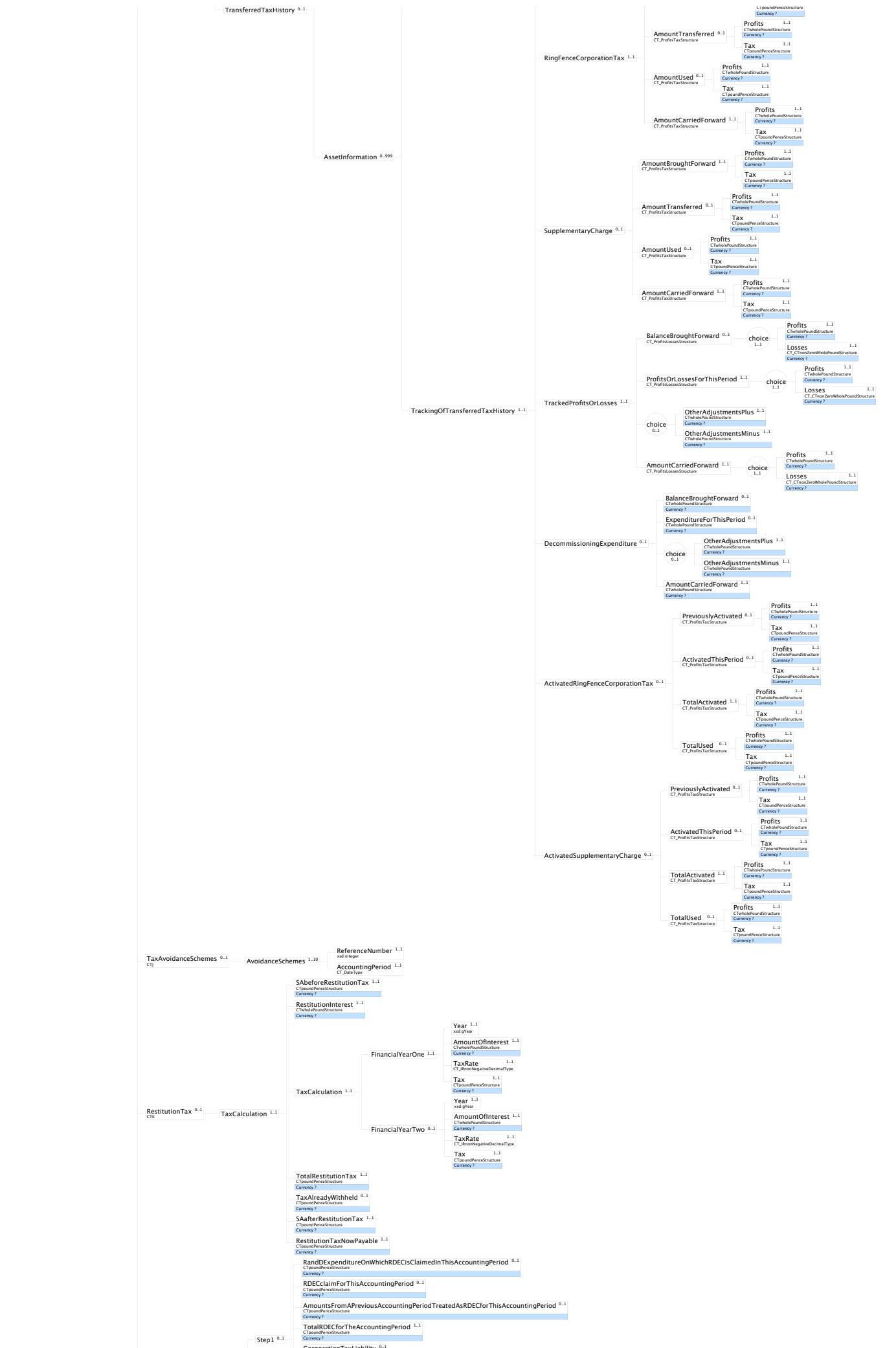


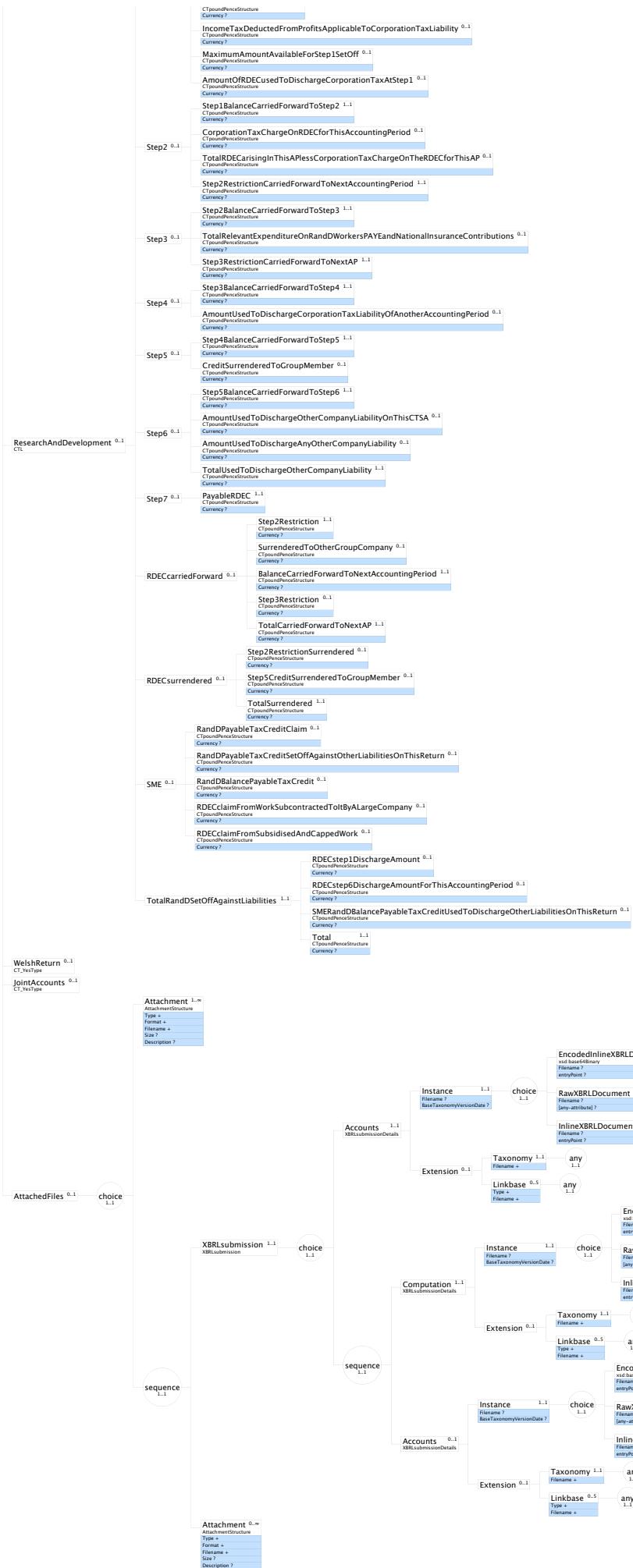












element: IRenvelope**XML**

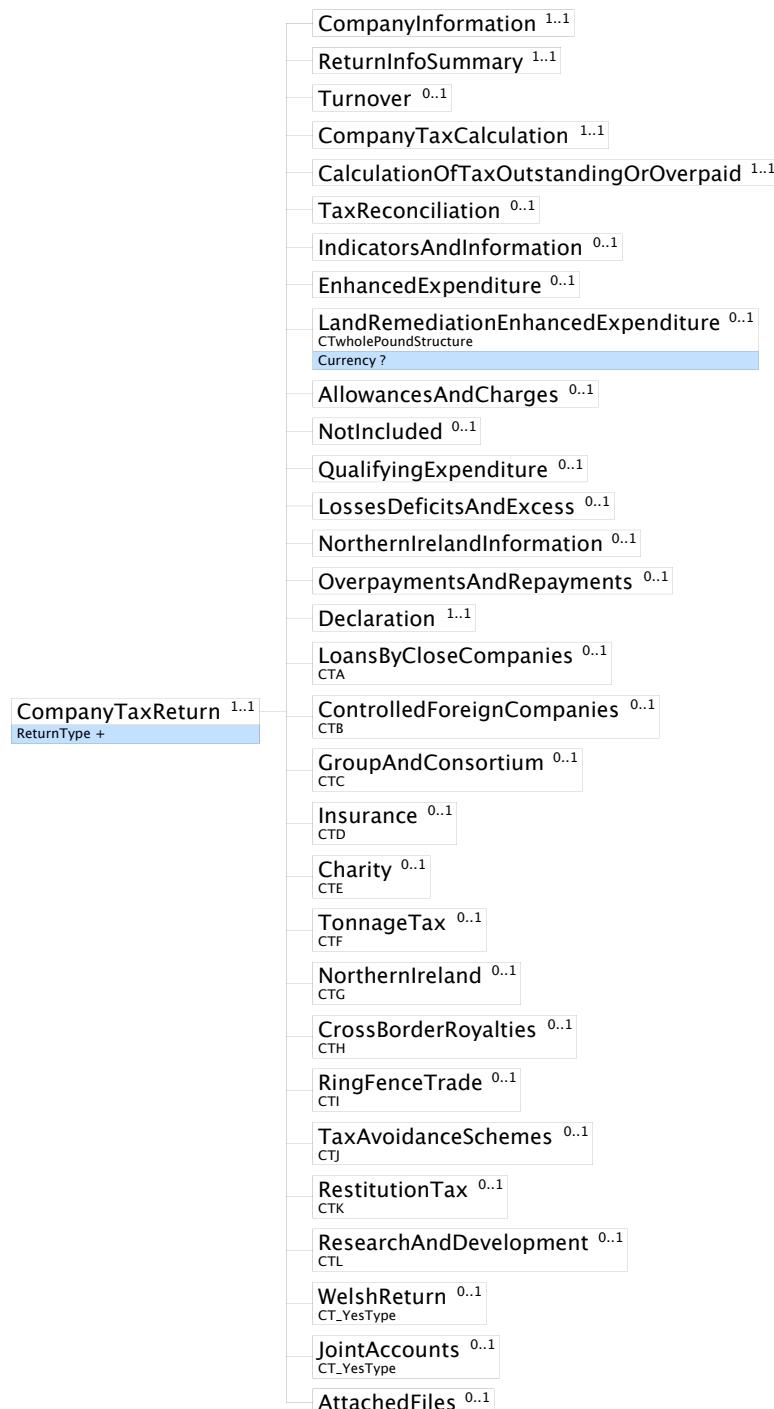
path	/IRenvelope
------	-------------

element: IRheader**XML**

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

element: CompanyTaxReturn

XML



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

validation rule:

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

attribute: ReturnType

XML

base	CT_CTStringType
path	/IRenvelope/CompanyTaxReturn/@ReturnType

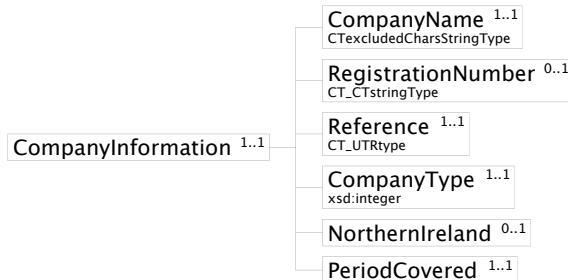
cardinality	1..1
description	What type of return is this?
example	amended
id	[N003]

enumerated values:

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

element: CompanyInformation

XML



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

element: CompanyName

XML



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

element: RegistrationNumber

XML



base	CT_CStringType
path	/IRenvelope/CompanyTaxReturn/CompanyInformation/RegistrationNumber
cardinality	0..1
description	Company registration number
example	12345678
minLength	2
maxLength	8
pattern	[A-Z0-9]{2,8}
id	[2]

element: Reference

XML

Reference 1..1
CT_UTRtype

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

validation rule:

error code: 9100	description: There must be a Key element in the IRheader whose Type attribute is UTR and whose content is the same as the entry in [3].
transactional message (en)	There must be a Key element in the IRheader whose Type attribute is UTR and matches the tax reference in Box 3
transactional message (cy)	Mae'n rhaid bod yna elfen Allweddol yn yr IRheader sydd â'i briodoledd Teip yn UTR ac sy'n cyd-fynd â'r cyfeirnod treth ym Mlwch 3

element: CompanyType

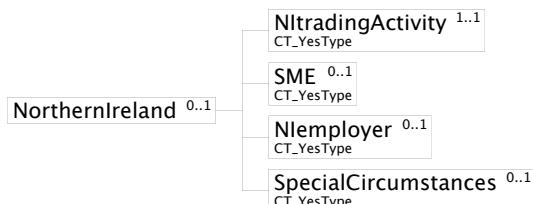
XML

CompanyType 1..1
xsd:integer

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

element: NorthernIreland

XML



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

validation rule:

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

element: NItradingActivity

XML

NItradingActivity 1..1
CT_YesType

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

element: SME

[XML](#)

SME 0..1
CT_YesType

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

element: NIemployer

[XML](#)

NIemployer 0..1
CT_YesType

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

validation rule:

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

element: SpecialCircumstances

[XML](#)

SpecialCircumstances 0..1
CT_YesType

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

validation rule:

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

element: PeriodCovered

[XML](#)



path	/IREnvelope/CompanyTaxReturn/CompanyInformation/PeriodCovered
cardinality	1..1
description	Period covered by this return

id	[N010]
-----------	--------

validation rule:

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

element: From

XML

From 1..1
CT_DateType

base	CT_DateType
path	/IREnvelope/CompanyTaxReturn/CompanyInformation/PeriodCovered/From
cardinality	1..1
description	Date of the beginning of the company's return for period
example	2015-12-01
minInclusive	2015-04-01
id	[30]

validation rule:

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

element: To

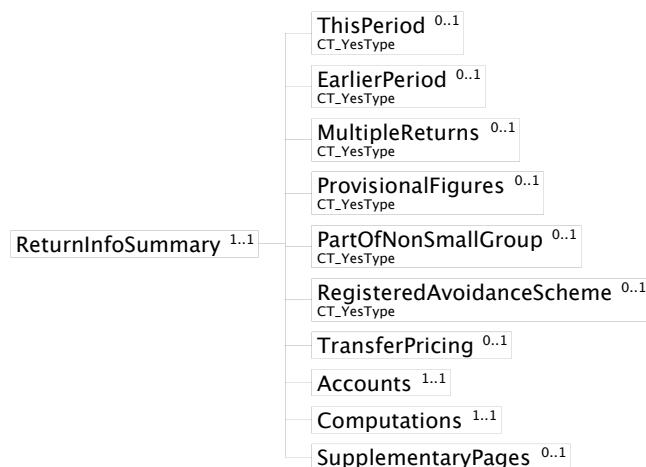
XML

To 1..1
CT_DateType

base	CT_DateType
path	/IREnvelope/CompanyTaxReturn/CompanyInformation/PeriodCovered/To
cardinality	1..1
description	Date of the end of the company's return for the period
example	2015-12-31
id	[35]

validation rule:

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

element: ReturnInfoSummary**XML**

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

element: ThisPeriod**XML**

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

element: EarlierPeriod**XML**

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

element: MultipleReturns**XML**

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

element: ProvisionalFigures

XML



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

element: PartOfNonSmallGroup

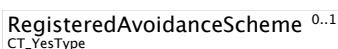
XML



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

element: RegisteredAvoidanceScheme

XML



base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/RegisteredAvoidanceScheme
cardinality	0..1
description	Notice of disclosable avoidance schemes
id	[65]

validation rule:

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

element: TransferPricing

XML



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

validation rule:

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

element: Adjustment

XML



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

element: SME

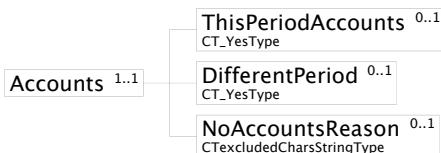
XML



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

element: Accounts

XML



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

validation rule:

error code: 9112	description: If [90A] is absent or not "PDF accounts attached with explanation", then there must be no instance of [N106] with a type attribute of 'accounts'.
transactional message (en)	You can only provide a set of PDF accounts if you also complete the 'No accounts reason' with the value of 'PDF accounts attached with explanation'
transactional message (cy)	Gallwch dim ond rhoi set o gyfrifon PDF os ydych hefyd yn cwblhau'r 'Rheswm dim cyfrifon' gyda'r gwerth 'Cyfrifon PDF sydd wedi eu hatodi ynghyd ag esboniad'
error code: 9113	description: If [90A] is absent then the Accounts child of [N107] must be present.
transactional message (en)	You must provide a set of iXBRL accounts if the 'No accounts reason' is absent
transactional message (cy)	Mae'n rhaid i chi gyflwyno set o gyfrifon iXBRL os yw'r 'Rheswm dim cyfrifon' yn absennol
error code: 9114	description: If [90A] is absent or "PDF accounts attached with explanation", then exactly one of [80A] or [85A] must be present.
transactional message (en)	If 'No accounts reason' is absent or has been completed with 'PDF accounts attached with explanation' you must complete either 'This period accounts' or 'Different period accounts'
transactional message (cy)	Os yw'r 'Rheswm dim cyfrifon' yn absennol neu wedi ei gwblhau gyda 'Cyfrifon PDF sydd wedi eu hatodi ynghyd ag esboniad' rhaid i chi gwblhau naill ai 'Cyfrifon y cyfnod hwn' neu 'Cyfrifon cyfnod gwahanol'
error code: 9116	description: If [90A] is present and not "PDF accounts attached with explanation", then neither [80A] nor [85A] may be present.
transactional message (en)	If 'No accounts reason' is present and has not been completed with 'PDF accounts attached with Explanation' you must not complete either 'This period accounts' or 'Different period accounts'
transactional message (cy)	Os yw "Rheswm dim cyfrifon" yn bresennol ac nid yw wedi ei gwblhau gyda 'Cyfrifon PDF sydd wedi eu hatodi ynghyd ag esboniad' ni ddylech gwblhau naill ai 'Cyfrifon y cyfnod hwn' neu 'Cyfrifon cyfnod gwahanol'

element: ThisPeriodAccounts

XML

ThisPeriodAccounts	0..1
CT_YesType	

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

element: DifferentPeriod

XML

DifferentPeriod	0..1
CT_YesType	

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

element: NoAccountsReason

XML

NoAccountsReason	0..1
CTExcludedCharsStringType	

base	CTExcludedCharsStringType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Accounts/NoAccountsReason
cardinality	0..1
description	Reason for no XBRL accounts
example	Company in liquidation
minLength	2
maxLength	40
id	[90A]

enumerated values:

PoA differs from AP-a/cs with sep rtn	Submitted with accompanying return
Company in liquidation	Company in liquidation
Not within charge to CT	Not within charge to CT
Company dormant	Company dormant
Amendment – a/cs already submitted	Amendment – a/cs already submitted
Other – PDF attached with explanation	Other – PDF attached with explanation
PDF accounts attached with explanation	PDF accounts attached with explanation

validation rule:

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

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

element: Computations

XML



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

validation rule:

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

choice:

XML



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

element: ThisPeriodComputations

XML



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

element: DifferentPeriod

XML



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

element: NoComputationsReason

[XML](#)

NoComputationsReason 1..1
CTexcludedCharsStringType

base	CTexcludedCharsStringType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Computations/NoComputationsReason
cardinality	1..1
description	Reason for no computations
example	Company in liquidation
minLength	2
maxLength	40
id	[90B]

enumerated values:

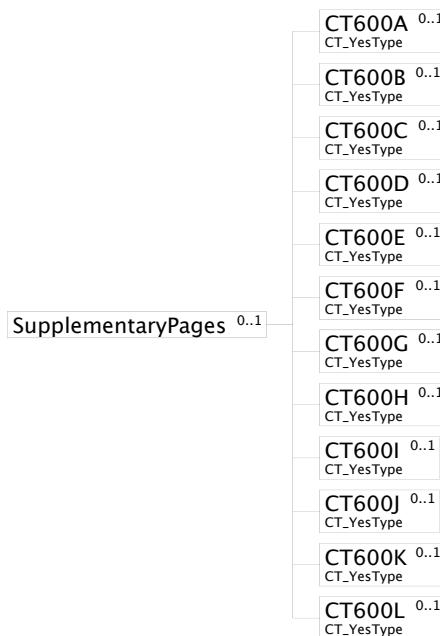
PoA differs from AP-comp with sep rtn	Long period of account – computations submitted with accompanying return
Company in liquidation	Company in liquidation
Not within charge to CT	Not within charge to CT
Company dormant	Company dormant
Amendment – comps already submitted	Amendment – comps already submitted
Other – PDF attached with explanation	Other – PDF attached with explanation

validation rule:

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

element: SupplementaryPages

XML



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

element: CT600A

XML



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

validation rule:

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

element: CT600B

XML



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

validation rule:

error code: 9121	description: If [100] equals 'yes' and [N003] equals 'new', then there must be a [N096] page present.
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transactional message (en)	Supplementary form CT600B must be present if Box 100 is completed and the return type is New
transactional message (cy)	Mae'n rhaid i'r ffurflen atodol CT600B fod yn bresennol os yw Blwch 100 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd

element: CT600C

XML

CT600C 0..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600C
cardinality	0..1
description	Group and Consortium
id	[105]

validation rule:

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

element: CT600D

XML

CT600D 0..1
CT_YesType

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

validation rule:

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

element: CT600E

XML

CT600E 0..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600E
cardinality	0..1
description	Charities and Community Amateur Sports Clubs
id	[115]

validation rule:

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

element: CT600F

XML

CT600F 0..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600F
cardinality	0..1
description	Tonnage tax
id	[120]

validation rule:

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

element: CT600G

XML

CT600G 0..1
CT_YesType

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

validation rule:

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

element: CT600H

XML

CT600H 0..1
CT_YesType

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

validation rule:

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

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

element: CT600I

XML

CT600I 0..1
CT_YesType

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600I
cardinality	0..1
description	Supplementary charge in respect of ring fence trade
id	[135]

validation rule:

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

element: CT600J

XML

CT600J 0..1
CT_YesType

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

validation rule:

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

element: CT600K

XML

CT600K 0..1
CT_YesType

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

validation rule:

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

element: CT600L

XML



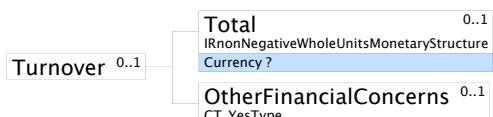
base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600L
cardinality	0..1
description	Research and Development
id	[142]

validation rule:

error code: 9380	description: If [142] = 'yes', then [N115] should be present.
transactional message (en)	Supplementary form CT600L must be present if Box 142 is completed

element: Turnover

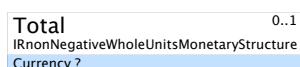
XML



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

element: Total

XML



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

element: OtherFinancialConcerns

XML



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



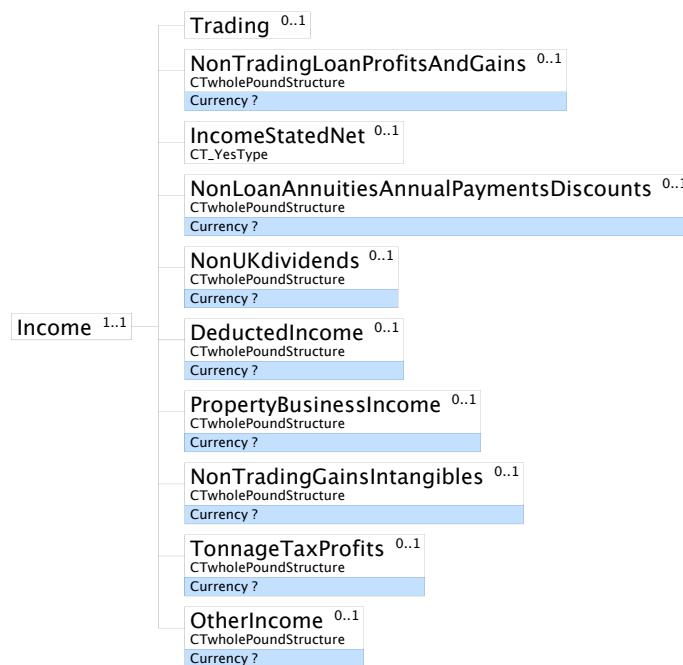
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation
cardinality	1..1
description	Company tax calculation
id	[N041]

validation rule:

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

element: Income

[XML](#)



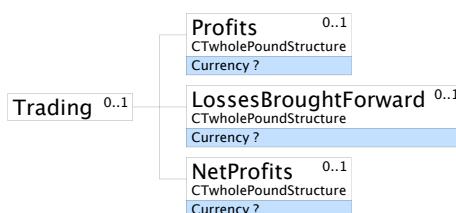
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income
cardinality	1..1
description	Income
id	[N042]

validation rule:

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

element: Trading

[XML](#)



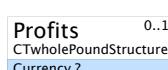
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/Trading
cardinality	0..1
description	Trading and professional
id	[N043]

validation rule:

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

element: Profits

[XML](#)



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

element: LossesBroughtForward

XML



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

validation rule:

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

element: NetProfits

XML



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

validation rule:

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

element: NonTradingLoanProfitsAndGains

XML



base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/NonTradingLoanProfitsAndGains
cardinality	0..1
description	Bank, building society or other interest, and profits from non-trading loan relationships

id	[170]
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validation rule:

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

element: IncomeStatedNet
XML

IncomeStatedNet	0..1
CT_YesType	

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/IncomeStatedNet
cardinality	0..1
description	Is income stated net after carrying back deficits from a later accounting period?
id	[172]

element: NonLoanAnnuitiesAnnualPaymentsDiscounts
XML

NonLoanAnnuitiesAnnualPaymentsDiscounts	0..1
CTwholePoundStructure	
Currency ?	

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

validation rule:

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

element: NonUKdividends
XML

NonUKdividends	0..1
CTwholePoundStructure	
Currency ?	

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

validation rule:

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

element: DeductedIncome
XML

DeductedIncome	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/DeductedIncome
cardinality	0..1
description	Income from which income tax has been deducted
id	[185]

validation rule:

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

element: **PropertyBusinessIncome**

[XML](#)



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

validation rule:

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

element: **NonTradingGainsIntangibles**

[XML](#)



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

element: **TonnageTaxProfits**

[XML](#)



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

validation rule:

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

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

element: OtherIncome

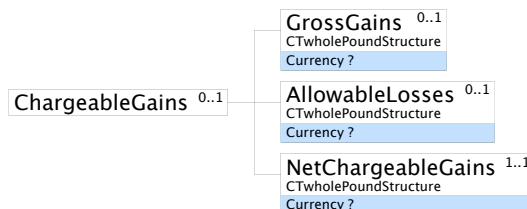
XML



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

element: ChargeableGains

XML



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

element: GrossGains

XML



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

element: AllowableLosses

XML



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

validation rule:

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

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

element: NetChargeableGains

[XML](#)



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

validation rule:

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

element: LossesBroughtForward

[XML](#)



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

validation rule:

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

element: NonTradeDeficitsOnLoans

[XML](#)



base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/NonTradeDeficitsOnLoans
cardinality	0..1
description	Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward set against non-trading profits
id	[230]

validation rule:

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

element: ProfitsBeforeOtherDeductions

XML



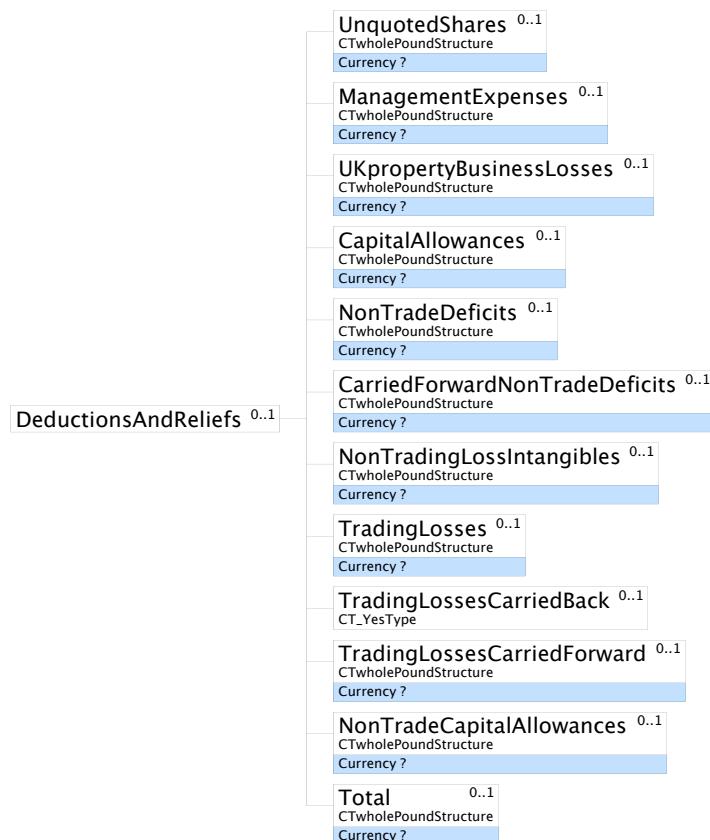
base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ProfitsBeforeOtherDeductions
cardinality	0..1
description	Profits before other deductions and reliefs
id	[235]

validation rule:

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

element: DeductionsAndReliefs

XML



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

validation rule:

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

element: UnquotedShares**XML**

UnquotedShares	0..1
CTwholePoundStructure	
Currency ?	

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

validation rule:

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

element: ManagementExpenses**XML**

ManagementExpenses	0..1
CTwholePoundStructure	
Currency ?	

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

validation rule:

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

element: UKpropertyBusinessLosses**XML**

UKpropertyBusinessLosses	0..1
CTwholePoundStructure	
Currency ?	

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

validation rule:

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

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

XML

CapitalAllowances	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/CapitalAllowances
cardinality	0..1
description	Capital allowances for the purposes of management of the business
id	[255]

validation rule:

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

element: NonTradeDeficits

XML

NonTradeDeficits	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/NonTradeDeficits
cardinality	0..1
description	Non-trade deficits for this accounting period from loan relationships and derivative contracts (financial instruments)
id	[260]

validation rule:

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

element: CarriedForwardNonTradeDeficits

XML

CarriedForwardNonTradeDeficits	0..1
CTwholePoundStructure	
Currency ?	

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

validation rule:

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

element: NonTradingLossIntangibles

XML

NonTradingLossIntangibles	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/NonTradingLossIntangibles
cardinality	0..1
description	Non-trading losses on intangible fixed assets
id	[265]

validation rule:

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

element: TradingLosses

XML

TradingLosses	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/TradingLosses
cardinality	0..1
description	Trading losses of this or a later accounting period
id	[275]

validation rule:

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

element: TradingLossesCarriedBack

XML

TradingLossesCarriedBack	0..1
CT_YesType	

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

validation rule:

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

element: TradingLossesCarriedForward**XML**

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

validation rule:

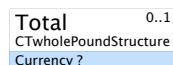
error code: 9372	description: [285] should not exceed [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], and [275]
transactional message (en)	Box 285 must not be greater than Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 263, 265 and 275)
transactional message (cy)	Ni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

element: NonTradeCapitalAllowances**XML**

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/NonTradeCapitalAllowances
cardinality	0..1
description	Non-trade capital allowances
id	[290]

validation rule:

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

element: Total**XML**

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/Total
cardinality	0..1
description	Total of deductions and reliefs
id	[295]

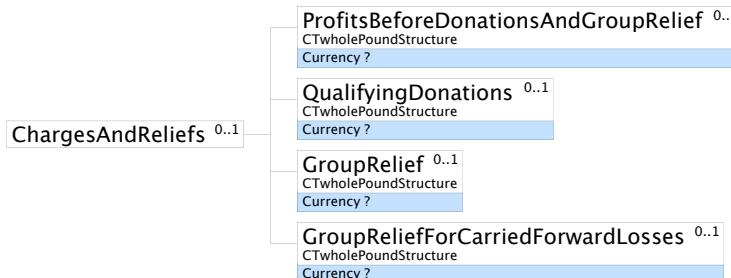
validation rule:

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

element: ChargesAndReliefs

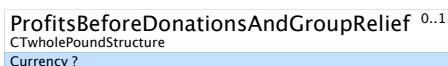
XML



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

element: ProfitsBeforeDonationsAndGroupRelief

XML



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

validation rule:

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

element: QualifyingDonations

XML



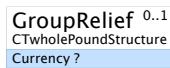
base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/QualifyingDonations
cardinality	0..1
description	Qualifying donations
id	[305]

validation rule:

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

element: GroupRelief

[XML](#)



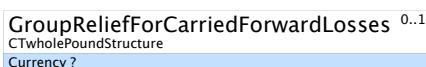
base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupRelief
cardinality	0..1
description	Group relief
id	[310]

validation rule:

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

element: GroupReliefForCarriedForwardLosses

[XML](#)



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

id	[312]
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validation rule:

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

element: ChargeableProfits
XML

ChargeableProfits	1..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	/IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableProfits
cardinality	1..1
description	Profits chargeable to corporation tax
id	[315]

validation rule:

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

element: RingFenceProfitsIncluded
XML

RingFenceProfitsIncluded	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/RingFenceProfitsIncluded
cardinality	0..1
description	Ring fence profits included
minInclusive	0.00
id	[320]

validation rule:

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

element: NorthernIrelandProfitsIncluded

[XML](#)



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

validation rule:

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

element: CorporationTaxChargeable

[XML](#)



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

element: FinancialYearOne

[XML](#)



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

element: Year

XML



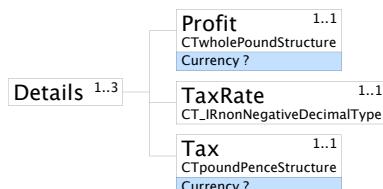
base	xsd:gYear
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Year
cardinality	1..1
description	Financial year one
example	1999
id	[330]

validation rule:

error code: 9195	description: [330] should equal the equivalent financial year of the date in [30]
transactional message (en)	Box 330 must equal the equivalent financial year of the return period From date in Box 30
transactional message (cy)	Mae'n rhaid i Flwch 330 fod yn hafal i'r flwyddyn ariannol gyfwerth o dyddiad O cyfnod y ffurflen dreth ym Mlwch 30
error code: 9197	description: Where [30] and [35] are in the same financial year, the sum of all iterations of [335] must equal [315].
transactional message (en)	Where the return period From date in Box 30 and the return period To date in Box 35 are in the same financial year then the sum of Boxes 335, 350 and 365 must equal Box 315
transactional message (cy)	Pan fo dyddiad O cyfnod y ffurflen dreth ym Mlwch 30 a'r dyddiad I cyfnod y ffurflen dreth ym Mlwch 35 yn yr unflwyddyn ariannol, mae'n rhaid i swm Blychau 335, 350 a 365 fod yn hafal i Flwch 315
error code: 9198	description: Where [30] and [35] are in different financial years, the sum of all iterations of [335] must equal [315] divided by the number of days between [30] and [35] inclusive multiplied by the number of days between [30] and the end of financial year [330] inclusive. Rounding is applied such that values from x.5 upwards are rounded up, and values less than x.5 are rounded down (where x represents a whole number).
transactional message (en)	Where the return period From date in Box 30 and the return period To date in Box 35 are in different financial years then the sum of Boxes 335, 350 and 365 must equal Box 315 apportioned to the first financial year
transactional message (cy)	Pan fo dyddiad O cyfnod y ffurflen dreth ym Mlwch 30 a'r dyddiad I cyfnod y ffurflen dreth ym Mlwch 35 mewn blynnyddoedd ariannol gwahanol, mae'n rhaid i swm Blychau 335, 350 a 365 fod yn hafal i Flwch 315, wedi ei ddosrannu i'r flwyddyn ariannol gyntaf

element: Details

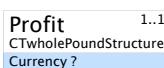
XML



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

element: Profit

XML



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

id	[335]
----	-------

element: TaxRate

XML

TaxRate
CT_IRnonNegativeDecimalType

base	CT_IRnonNegativeDecimalType
path	/IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/TaxRate
cardinality	1..1
description	Rates of tax
minInclusive	0.00
maxInclusive	100.00
id	[340]

validation rule:

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

element: Tax

XML

Tax
CTPoundPenceStructure
Currency ?

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

validation rule:

error code: 9204	description: For each iteration of [N053], [345] should equal [335] multiplied by ([340] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down)
transactional message (en)	The amount of Tax must equal the Amount of profit multiplied by the Rate of tax e.g. Box 345 must equal Box 335 multiplied by Box 340
transactional message (cy)	Mae'n rhaid i swm y Dreth fod yn hafal i Swm yr elw wedi ei luosi â'r Gyfradd dreth h.y. mae'n rhaid i Flwch 345 fod yn hafal i Flwch 335 wedi ei luosi â Blwch 340

element: FinancialYearTwo

[XML](#)



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

validation rule:

error code: 9206	description: [N052b] should not be present if [30] and [35] both fall within the same financial year
transactional message (en)	Financial year two information must not be completed if the accounting period falls within the same financial year.
transactional message (cy)	Ni ddyliid cwblhau gwybodaeth blwyddyn ariannol dau os yw'r cyfnod cyfrifo yn syrthio o fewn yr un flwyddyn ariannol.

element: Year

[XML](#)



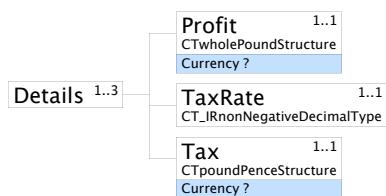
base	xsd:gYear
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Year
cardinality	1..1
description	Financial year two
example	1999
id	[380]

validation rule:

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

element: Details

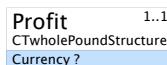
XML



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

element: Profit

XML



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

element: TaxRate

XML



base	CT_IRnonNegativeDecimalType
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/TaxRate
cardinality	1..1
description	Rates of tax
minInclusive	0.00
maxInclusive	100.00
id	[390]

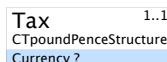
validation rule:

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

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

element: Tax

XML



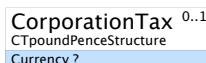
base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/Tax
cardinality	1..1
description	Tax
id	[395]

validation rule:

error code: 9213	description: For each iteration of [N053b] [395] should equal [385] multiplied by ([390] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down)
transactional message (en)	For the second financial year the amount of Tax must equal the Amount of profit multiplied by the Rate of tax e.g. Box 395 must equal Box 385 multiplied by Box 390
transactional message (cy)	Ar gyfer yr ail flwyddyn ariannol mae'n rhaid i swm y Dreth fod yn hafal i Swm yr elw wedi ei luosi a'r Gyfradd dreth h.y. mae'n rhaid i Flwch 395 fod yn hafal i Flwch 385 wedi ei luosi â Blwch 390

element: CorporationTax

XML



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

validation rule:

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

element: MarginalReliefForRingFenceTrades

[XML](#)



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

validation rule:

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

element: NetCorporationTaxChargeable

[XML](#)



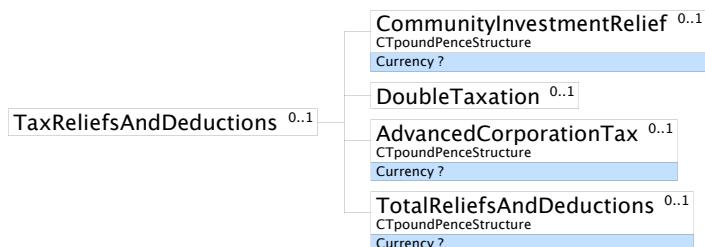
base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/NetCorporationTaxChargeable
cardinality	1..1
description	Corporation tax chargeable
id	[440]

validation rule:

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

element: TaxReliefsAndDeductions

[XML](#)



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

validation rule:

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

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

element: CommunityInvestmentRelief

XML



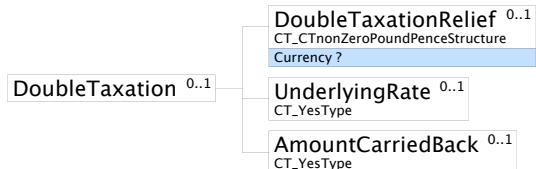
base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/CommunityInvestmentRelief
cardinality	0..1
description	Community investment relief
id	[445]

validation rule:

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

element: DoubleTaxation

XML



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

element: DoubleTaxationRelief

XML



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

validation rule:

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

element: UnderlyingRate**XML**

UnderlyingRate	0..1
CT_YesType	

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/DoubleTaxation/UnderlyingRate
cardinality	0..1
description	Does double taxation relief include an underlying rate relief claim?
id	[455]

validation rule:

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

element: AmountCarriedBack**XML**

AmountCarriedBack	0..1
CT_YesType	

base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/DoubleTaxation/AmountCarriedBack
cardinality	0..1
description	Does double taxation relief include any amount carried back from a later period?
id	[460]

validation rule:

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

element: AdvancedCorporationTax**XML**

AdvancedCorporationTax	0..1
CTpoundPenceStructure	
Currency ?	

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

validation rule:

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

element: TotalReliefsAndDeductions**XML**

TotalReliefsAndDeductions	0..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
------	-----------------------

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

validation rule:

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

element: CJRS

XML



path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CJRS
cardinality	0..1
description	Coronavirus Job Retention Scheme
id	[F056]

element: CJRSreceived

XML



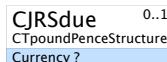
base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CJRS/CJRSreceived
cardinality	1..1
description	CJRS received
id	[471]

validation rule:

error code: 9381	description: [471] should be at least ([472] plus [473])
transactional message (en)	Box 471 must be equal to or greater than the sum of Boxes 472 and 473
error code: 9382	description: [526] should be present if [471] is present
transactional message (en)	If Box 471 is completed then Box 526 must be completed

element: CJRSdue

XML



base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CJRS/CJRSdue
cardinality	0..1
description	CJRS due
id	[472]

element: CJRSoverpaymentAlreadyAssessed

XML



base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CJRS/CJRSoverpaymentAlreadyAssessed
cardinality	0..1
description	CJRS overpayment already assessed
id	[473]

element: JobRetentionBonusOverpayment

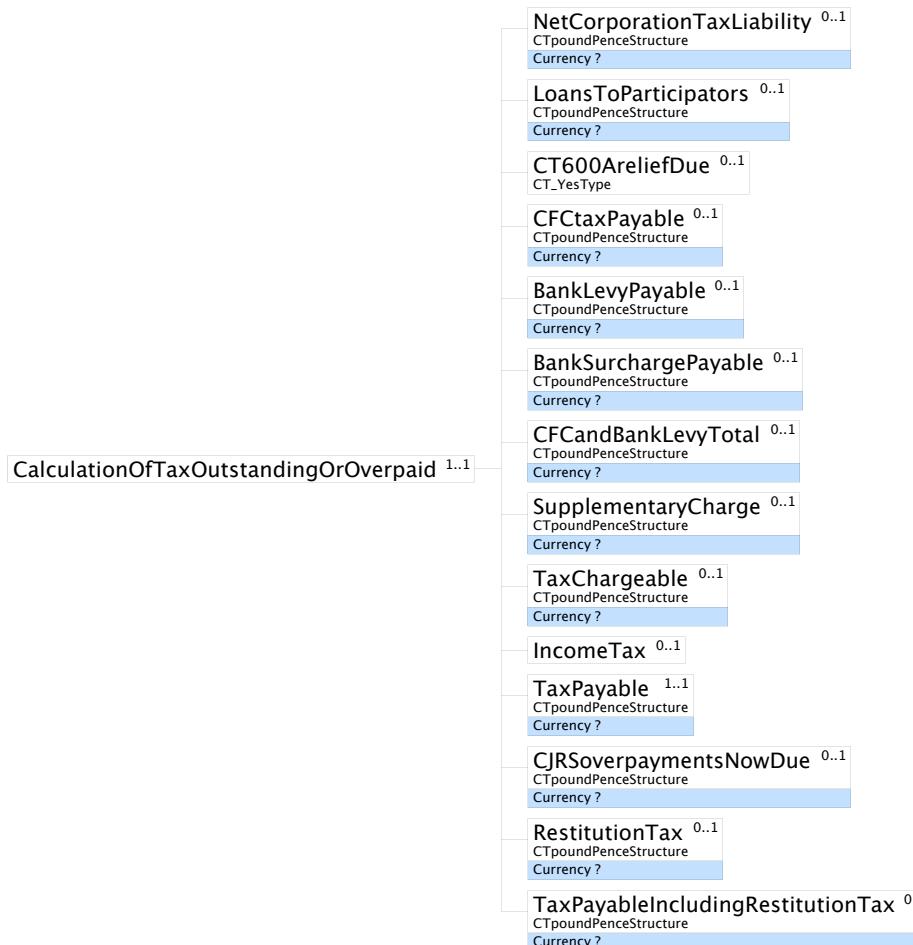
XML



base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CJRS/JobRetentionBonusOverpayment
cardinality	0..1
description	Job retention bonus overpayment
id	[474]

element: CalculationOfTaxOutstandingOrOverpaid

XML



path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid
cardinality	1..1

id	[F050]
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validation rule:

error code: 9351	description: [500] should be present if [490] exceeds 0
transactional message (en)	Box 500 must be completed if Box 490 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch 500 os yw Blwch 490 yn fwy na 0 (sero)
error code: 9352	description: [500] should be present if [495] exceeds 0
transactional message (en)	Box 500 must be completed if Box 495 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch 500 os yw Blwch 495 yn fwy na 0 (sero)
error code: 9340	description: [510] should be present if [475] is present
transactional message (en)	If Box 475 is completed then Box 510 must be completed
transactional message (cy)	Os yw Blwch 475 wedi ei gwblhau yna mae'n rhaid i Flwch 510 gael ei gwblhau
error code: 9341	description: [510] should be present if [480] is present
transactional message (en)	If Box 480 is completed then Box 510 must be completed
transactional message (cy)	Os yw Blwch 480 wedi ei gwblhau yna mae'n rhaid i Flwch 510 gael ei gwblhau
error code: 9342	description: [510] should be present if [500] is present
transactional message (en)	If Box 500 is completed then Box 510 must be completed
transactional message (cy)	Os yw Blwch 500 wedi ei gwblhau yna mae'n rhaid i Flwch 510 gael ei gwblhau
error code: 9343	description: [510] should be present if [505] is present
transactional message (en)	If Box 505 is completed then Box 510 must be completed
transactional message (cy)	Os yw Blwch 505 wedi ei gwblhau yna mae'n rhaid i Flwch 510 gael ei gwblhau
error code: 9366	description: [500] should be present if [496] exceeds 0.
transactional message (en)	Box 500 must be completed if Box 496 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch 500 os yw Blwch 496 yn fwy na 0 (sero)
error code: 9367	description: [528] should be present if [527] is present.
transactional message (en)	If Box 527 is completed then Box 528 must be completed
transactional message (cy)	Os yw Blwch 527 wedi ei gwblhau yna mae'n rhaid i Flwch 528 gael ei gwblhau
error code: 9383	description: [528] should be present if [526] is present
transactional message (en)	If Box 526 is completed then Box 528 must be completed

element: NetCorporationTaxLiability
XML


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

validation rule:

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

element: LoansToParticipants

XML



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

validation rule:

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

element: CT600AreliefDue

XML



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

validation rule:

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

element: CFCtaxPayable

XML



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

validation rule:

error code: 9353	description: [490] should not be present if [N003] equals 'new' and [100] does not equal 'yes'
transactional message (en)	Box 490 must not be completed if the return type is New and Box 100 is not completed

transactional message (cy)	Ni ddylid cwblhau Blwch 490 os yw math y ffurflen dreth yn Newydd ac nid yw Blwch 100 wedi ei gwblhau
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element: BankLevyPayable

XML



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

element: BankSurchargePayable

XML



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

element: CFCandBankLevyTotal

XML



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

validation rule:

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

element: SupplementaryCharge

XML



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

validation rule:

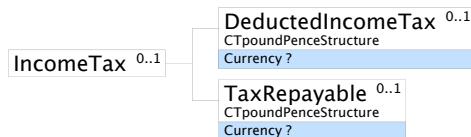
error code: 9254	description: [505] should not be present if [N003] equals 'new' and [135] does not equal 'yes'
transactional message (en)	If return type is New then Box 505 can only be completed if Box 135 is completed
transactional message (cy)	Os ydy math y ffurflen dreth yn Newydd yna gall Blwch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

element: TaxChargeable**XML**

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

validation rule:

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

element: IncomeTax**XML**

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

element: DeductedIncomeTax**XML**

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

element: TaxRepayable

XML

TaxRepayable	0..1
CTpoundPenceStructure	
Currency ?	

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

validation rule:

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

element: TaxPayable

XML

TaxPayable	1..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/TaxPayable
cardinality	1..1
description	Tax payable before restitution tax, CJRS and job retention bonus overpayments
id	[525]

validation rule:

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

element: CJRSoverpaymentsNowDue

XML

CJRSoverpaymentsNowDue	0..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/CJRSoverpaymentsNowDue
cardinality	0..1
description	CJRS and job retention bonus overpayments now due
id	[526]

validation rule:

error code: 9384	description: [526] should equal (([471] plus [474]) minus ([472] plus [473]))
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transactional message (en)	Box 526 must equal (the sum of Boxes 471 and 474) minus (the sum of Boxes 472 and 473)
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element: RestitutionTax

XML

RestitutionTax	0..1
CTpoundPenceStructure	
Currency ?	

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

validation rule:

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

element: TaxPayableIncludingRestitutionTax

XML

TaxPayableIncludingRestitutionTax	0..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/TaxPayableIncludingRestitutionTax
cardinality	0..1
description	Tax payable after restitution tax, CJRS and job retention bonus overpayments – this is your self-assessment
id	[528]

validation rule:

error code: 9370	description: [528] should equal the sum of [525], [526], and [527]
transactional message (en)	Box 528 must equal the sum of Boxes 525, 526 and 527



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

validation rule:

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

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

element: ResearchAndDevelopmentCredit

XML



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

validation rule:

error code: 9385	description: [530] should only be present if [142] equals 'yes'
transactional message (en)	Box 530 must only be completed if Box 142 equals 'yes'
error code: 9386	description: [530] is valid only if it equals [L210]
transactional message (en)	Box 530 must equal Box L210

element: VaccineCredit

XML



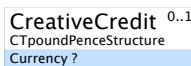
base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/VaccineCredit
cardinality	0..1
description	Not currently used
id	[535]

validation rule:

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

element: CreativeCredit

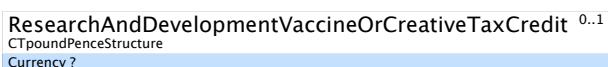
XML



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

element: ResearchAndDevelopmentVaccineOrCreativeTaxCredit

XML



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

validation rule:

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

element: LandRemediationCredit

XML



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

element: LifeAssuranceCompanyCredit

XML



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

element: LandOrLifeCredit

XML



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

validation rule:

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

element: CapitalAllowancesFirstYearCredit

XML



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

validation rule:

error code: 9257	description: [565] can only be present if [30] on or before '2020-03-31'
transactional message (en)	Box 565 can only be completed if the date in box 30 is on or before 31 March 2020

element: SurplusResearchAndDevelopmentCreditsOrCreativeCreditPayable

[XML](#)

SurplusResearchAndDevelopmentCreditsOrCreativeCreditPayable	0..1
CTpoundPenceStructure	
Currency ?	

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

validation rule:

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

element: LandOrLifeCreditPayable

[XML](#)

LandOrLifeCreditPayable	0..1
CTpoundPenceStructure	
Currency ?	

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

validation rule:

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

element: CapitalAllowancesFirstYearCreditPayable

[XML](#)

CapitalAllowancesFirstYearCreditPayable	0..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/CapitalAllowancesFirstYearCreditPayable

cardinality	0..1
description	Capital allowances first-year tax credit payable
id	[580]

validation rule:

error code: 9267	description: [580] should not exceed [565]
transactional message (en)	Box 580 must not be greater than Box 565
transactional message (cy)	Ni ddylai Blwch 580 fod yn fwy na Blwch 565
error code: 9268	description: [580] should equal the sum of [545], [560] and [565] minus the sum of [525], [570] and [575], where the result is equal to or greater than zero. Enter 0.00 if the sum of [545], [560] and [565] minus the sum of [525], [570] and [575] is negative.
transactional message (en)	Box 580 must equal (the sum of Boxes 545, 560 and 565) minus (the sum of Boxes 525, 570 and 575). If the result is negative please enter 0 (zero).
transactional message (cy)	Mae'n rhaid i Flwch 580 fod yn hafal i (swm Blychau 545, 560 a 565) llai (swm Blychau 525, 570 a 575). Os yw'r canlyniad yn negatif cofnodwch 0 (sero).
error code: 9258	description: [580] can only be present if [30] on or before '2020-03-31'
transactional message (en)	Box 580 can only be completed if the date in box 30 is on or before 31 March 2020

element: RingFenceCorpTaxIncluded

[XML](#)

RingFenceCorpTaxIncluded 0..1
CTpoundPenceStructure
Currency ?

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

validation rule:

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

element: NIcorporationTaxIncluded

[XML](#)

NIcorporationTaxIncluded 0..1
CTpoundPenceStructure
Currency ?

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

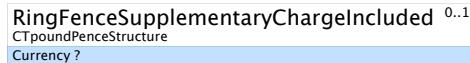
validation rule:

error code: 9142	description: If [586] is present then [5] must be present
------------------	---

transactional message (en)	Box 586 can only be completed if Box 5 is completed
----------------------------	---

element: RingFenceSupplementaryChargeIncluded

XML



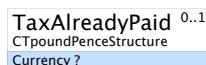
base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/RingFenceSupplementaryChargeIncluded
cardinality	0..1
description	Ring fence supplementary charge included
id	[590]

validation rule:

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

element: TaxAlreadyPaid

XML



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

element: TaxOutstandingOrOverpaid

XML



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

validation rule:

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

element: TaxOutstanding

XML

TaxOutstanding	0..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/TaxOutstandingOrOverpaid/TaxOutstanding
cardinality	0..1
description	Tax outstanding
id	[600]

validation rule:

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

element: TaxOverpaid

XML

TaxOverpaid	0..1
CTpoundPenceStructure	
Currency ?	

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

validation rule:

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

element: RefundsSurrendered

XML

RefundsSurrendered	0..1
CTpoundPenceStructure	
Currency ?	

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

element: RandDExpenditureCreditsSurrendered

XML

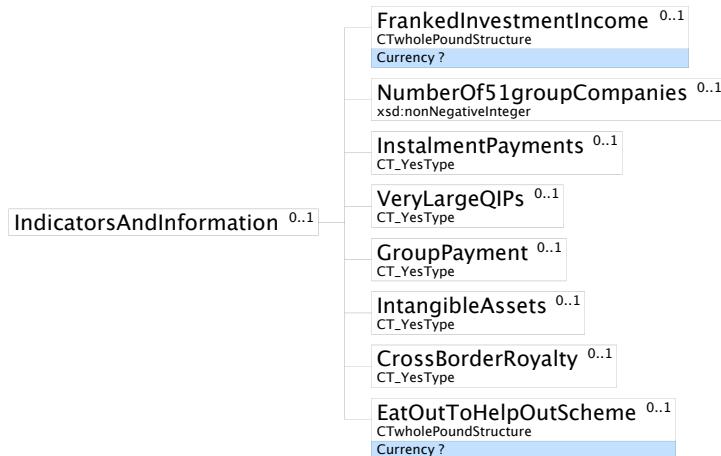
RandDExpenditureCreditsSurrendered	0..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/RandDExpenditureCreditsSurrendered

cardinality	0..1
description	Research and development expenditure credits surrendered to this company
id	[615]

element: IndicatorsAndInformation

XML



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

element: FrankedInvestmentIncome

XML



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

element: NumberOf51groupCompanies

XML



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

element: InstalmentPayments

XML



base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/IndicatorsAndInformation/InstalmentPayments

cardinality	0..1
description	Should have made (whether it has or not) instalment payments as a large company under the Corporation Tax (Instalment Payments) Regulations
id	[630]

element: VeryLargeQIPs

XML

VeryLargeQIPs 0..1
CT_YesType

base	CT_YesType
path	/IREnvelope/CompanyTaxReturn/IndicatorsAndInformation/VeryLargeQIPs
cardinality	0..1
description	Should have made (whether it has or not) instalment payments as a very large company under the Corporation Tax (Instalment Payments) Regulations
id	[631]

validation rule:

error code: 9122	description: [631] should not be present if [630] is present
transactional message (en)	Box 631 must not be completed if Box 630 is completed.

element: GroupPayment

XML

GroupPayment 0..1
CT_YesType

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

element: IntangibleAssets

XML

IntangibleAssets 0..1
CT_YesType

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

element: CrossBorderRoyalty

XML

CrossBorderRoyalty 0..1
CT_YesType

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

element: EatOutToHelpOutScheme

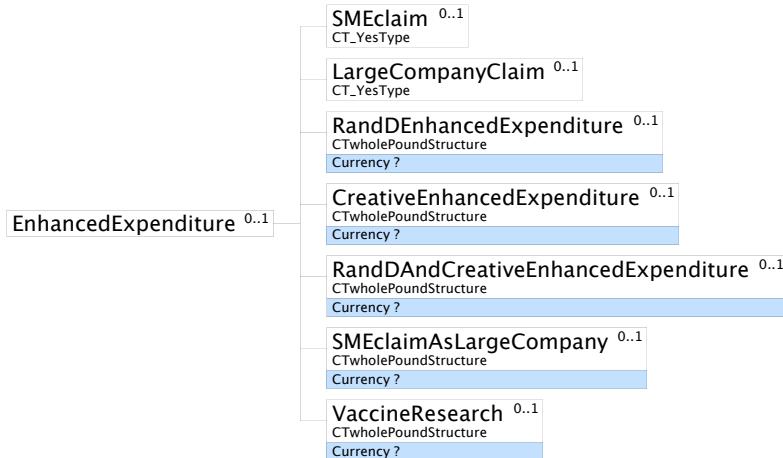
XML



base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/IndicatorsAndInformation/EatOutToHelpOutScheme
cardinality	0..1
description	Eat Out to Help Out Scheme: reimbursed discounts included as taxable income
id	[647]

element: EnhancedExpenditure

XML



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

validation rule:

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

element: SMEclaim

XML



base	CT_YesType
path	/IRenvelope/CompanyTaxReturn/EnhancedExpenditure/SMEclaim
cardinality	0..1
description	Is the claim made by a small or medium-sized enterprise (SME) including a SME subcontractor to a large company?
id	[650]

validation rule:

error code: 9281	description: If [650] equals 'yes' then at least one of [670], [675] and [680] must be greater than 0
transactional message (en)	Box 650 can only be completed if at least one of the boxes 670, 675 or 680 is greater than 0 (zero).

transactional message (cy)	Gellir ond cwblhau Blwch 650 os yw o leiaf un o'r blychau 670, 675, 680 yn fwy na 0 (sero).
error code: 9282	description: [650] should not be present if [655] equals 'yes'
transactional message (en)	Box 650 must not be completed if Box 655 is completed
transactional message (cy)	Ni ddylid cwblhau Blwch 650 os yw Blwch 655 wedi ei gwblhau

element: LargeCompanyClaim

XML

LargeCompanyClaim 0..1
CT_YesType

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

validation rule:

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

element: RandDEnhancedExpenditure

XML

RandDEnhancedExpenditure 0..1
CTwholePoundStructure
Currency ?

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

validation rule:

error code: 9364	description: If [660] is present then [650] should equal 'yes' or [655] should equal 'yes'
transactional message (en)	Box 660 must only be completed if either Box 650 or Box 655 are completed
transactional message (cy)	Ni ddylid cwblhau Blwch 660 os yw naill ai Blwch 650 neu Flwch 655 wedi eu cwblhau

element: CreativeEnhancedExpenditure

XML

CreativeEnhancedExpenditure 0..1
CTwholePoundStructure
Currency ?

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

element: RandDAndCreativeEnhancedExpenditure

XML

RandDAndCreativeEnhancedExpenditure 0..1
CTwholePoundStructure
Currency ?

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

validation rule:

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

element: SMEclaimAsLargeCompany

[XML](#)

SMEclaimAsLargeCompany	0..1
CTwholePoundStructure	
Currency ?	

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

validation rule:

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

element: VaccineResearch

[XML](#)

VaccineResearch	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/EnhancedExpenditure/VaccineResearch
cardinality	0..1
description	Vaccines research expenditure
id	[680]

validation rule:

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

element: LandRemediationEnhancedExpenditure

[XML](#)

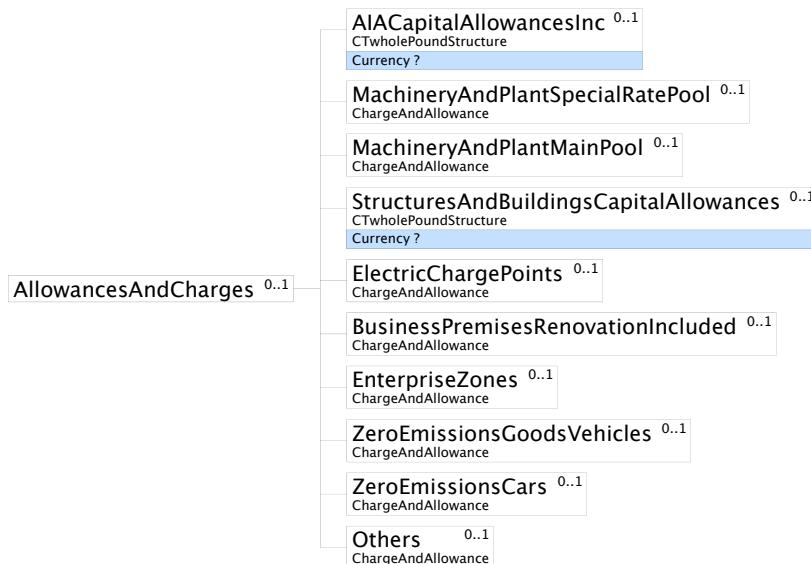
LandRemediationEnhancedExpenditure	0..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/LandRemediationEnhancedExpenditure
cardinality	0..1

description	Enter the total enhanced expenditure
id	[685]

element: AllowancesAndCharges

XML



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

validation rule:

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

element: AIACapitalAllowancesInc

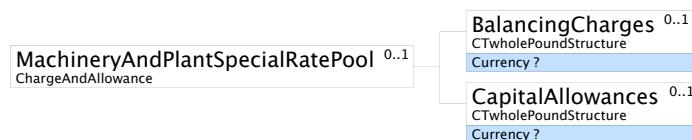
XML



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

element: MachineryAndPlantSpecialRatePool

XML



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

id	[695/700]
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element: MachineryAndPlantMainPool

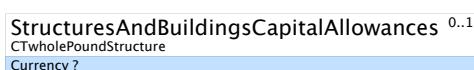
XML



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

element: StructuresAndBuildingsCapitalAllowances

XML



base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/AllowancesAndCharges/StructuresAndBuildingsCapitalAllowances
cardinality	0..1
description	Structures and buildings – Capital allowances
id	[711]

validation rule:

error code: 9260	description: [711] can only be present if [35] on or after '2018-10-29'
transactional message (en)	Box 711 can only be completed if the return period end date in Box 35 is on or after 29 October 2018

element: ElectricChargePoints

XML



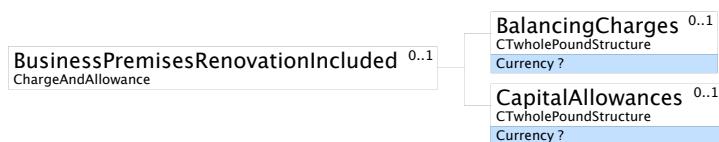
base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/AllowancesAndCharges/ElectricChargePoints
cardinality	0..1
description	Electric charge-points
id	[713/714]

validation rule:

error code: 9278	description: [713/714] can only be present if [35] on or after '2016-11-23'
transactional message (en)	Boxes 713 and 714 can only be completed if the return period end date in Box 35 is on or after 23 November 2016
error code: 9279	description: [713/714] can only be present if [30] on or before '2023-03-31'
transactional message (en)	Boxes 713 and 714 can only be completed if the return period start date in Box 30 is on or before 31 March 2023

element: BusinessPremisesRenovationIncluded

XML



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

validation rule:

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

element: EnterpriseZones

XML



base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/AllowancesAndCharges/EnterpriseZones
cardinality	0..1
description	Enterprise zones
id	[721/722]

element: ZeroEmissionsGoodsVehicles

XML



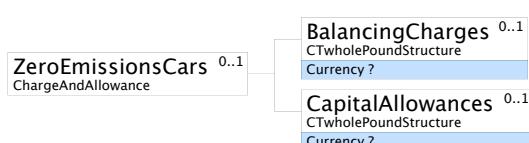
base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/AllowancesAndCharges/ZeroEmissionsGoodsVehicles
cardinality	0..1
description	Zero emissions goods vehicles
id	[723/724]

validation rule:

error code: 9387	description: [723/724] should not be present if [30] is on or after '2025-04-01'
transactional message (en)	Boxes 723 and 724 must not be completed if the return period start date in Box 30 is on or after 01/04/2025

element: ZeroEmissionsCars

XML



base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/AllowancesAndCharges/ZeroEmissionsCars
cardinality	0..1
description	Zero emissions cars
id	[726/727]

validation rule:

error code: 9388	description: [726/727] should not be present if [30] is on or after '2025-04-01'
transactional message (en)	Boxes 726 and 727 must not be completed if the return period start date in Box 30 is on or after 01/04/2025
error code: 9839	description: [726/727] should not be present if [35] is on or before '2021-03-31'
transactional message (en)	Boxes 726 and 727 must not be completed if the return period end date in Box 35 is on or before 31/03/2021

element: Others

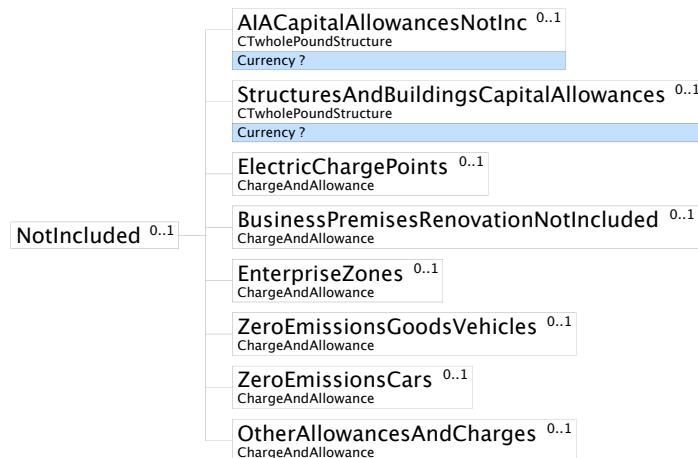
[XML](#)



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

element: NotIncluded

[XML](#)



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

element: AIACapitalAllowancesNotInc

[XML](#)

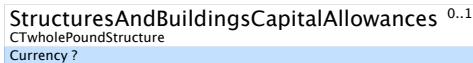


base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/NotIncluded/AIACapitalAllowancesNotInc

cardinality	0..1
description	Annual investment allowance not included in calculation
id	[735]

element: StructuresAndBuildingsCapitalAllowances

XML



base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/NotIncluded/StructuresAndBuildingsCapitalAllowances
cardinality	0..1
description	Structures and buildings – Capital allowances
id	[736]

validation rule:

error code: 9291	description: [736] can only be present if [35] on or after '2018-10-29'
transactional message (en)	Box 736 can only be completed if the date in box 35 is on or after 29 October 2018

element: ElectricChargePoints

XML



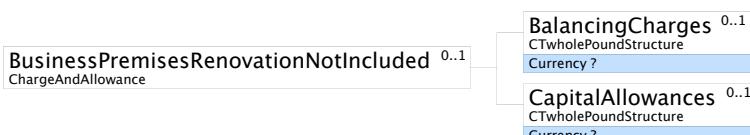
base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/NotIncluded/ElectricChargePoints
cardinality	0..1
description	Electric charge-points
id	[737/738]

validation rule:

error code: 9377	description: [737/738] can only be present if [35] on or after '2016-11-23'
transactional message (en)	Box 737/738 can only be completed if the date in box 35 is on or after 23 November 2016
error code: 9378	description: [737/738] can only be present if [30] on or before '2023-03-31'
transactional message (en)	Box 737/738 can only be completed if the date in box 30 is on or before 31 March 2023

element: BusinessPremisesRenovationNotIncluded

XML



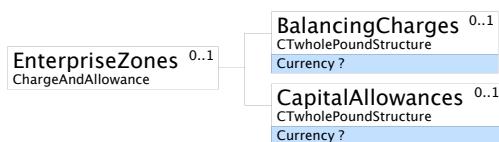
base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/NotIncluded/BusinessPremisesRenovationNotIncluded
cardinality	0..1
description	Business premises renovation not included
id	[740/745]

validation rule:

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

element: EnterpriseZones

XML



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

element: ZeroEmissionsGoodsVehicles

XML



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

validation rule:

error code: 9390	description: [748/749] should not be present if [30] is on or after '2025-04-01'
transactional message (en)	Boxes 748 and 749 must not be completed if the return period start date in Box 30 is on or after 01/04/2025

element: ZeroEmissionsCars

XML



base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/NotIncluded/ZeroEmissionsCars
cardinality	0..1
description	Zero emissions cars
id	[751/752]

validation rule:

error code: 9391	description: [751/752] should not be present if [30] is on or after '2025-04-01'
transactional message (en)	Boxes 751 and 752 must not be completed if the return period start date in Box 30 is on or after 01/04/2025
error code: 9392	description: [751/752] should not be present if [35] is on or before '2021-03-31'
transactional message (en)	Boxes 751 and 752 must not be completed if the return period end date in Box 35 is on or before 31/03/2021

element: OtherAllowancesAndCharges

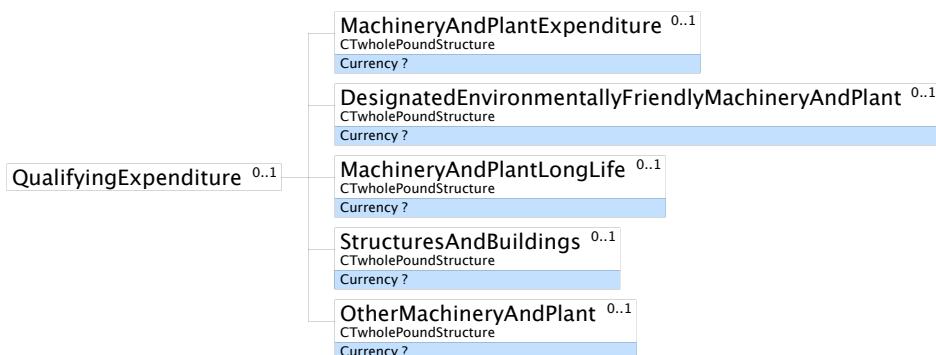
XML



base	ChargeAndAllowance
path	/IRenvelope/CompanyTaxReturn/NotIncluded/OtherAllowancesAndCharges
cardinality	0..1
description	Other allowances and charges
id	[750/755]

element: QualifyingExpenditure

XML



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

element: MachineryAndPlantExpenditure

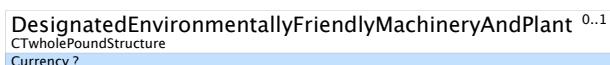
XML



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

element: DesignatedEnvironmentallyFriendlyMachineryAndPlant

XML



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

validation rule:

error code: 9379	description: [765] can only be present if [30] on or before '2020-03-31'
------------------	--

transactional message (en)	Box 765 can only be completed if the return period start date in Box 30 is on or before 31 March 2020
----------------------------	---

element: MachineryAndPlantLongLife

XML



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

element: StructuresAndBuildings

XML



base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/QualifyingExpenditure/StructuresAndBuildings
cardinality	0..1
description	Structures and buildings
id	[771]

validation rule:

error code: 9412	description: [771] can only be present if [35] on or after '2018-10-29'
transactional message (en)	Box 771 can only be completed if the return period end date in Box 35 is on or after 29 October 2018

element: OtherMachineryAndPlant

XML



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

element: LossesDeficitsAndExcess

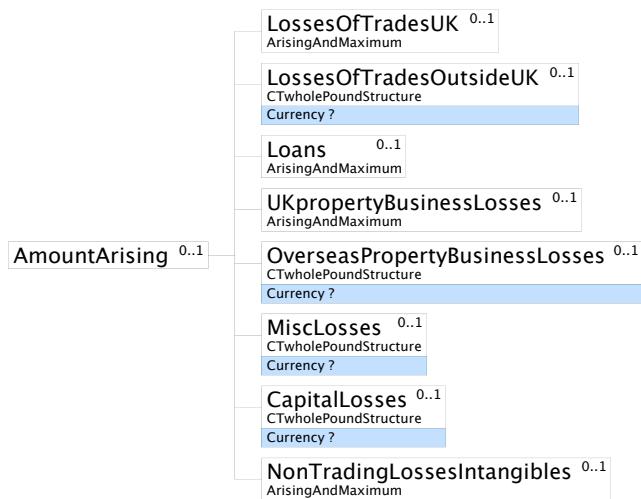
XML



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

element: AmountArising

XML



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

element: LossesOfTradesUK

XML



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

element: LossesOfTradesOutsideUK

XML



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

element: Loans

XML



base	ArisingAndMaximum
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/AmountArising/Loans

cardinality	0..1
description	Non-trade deficits on loan relationships and derivative contracts
id	[795/800]

element: UKpropertyBusinessLosses

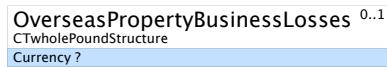
XML



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

element: OverseasPropertyBusinessLosses

XML



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

element: MiscLosses

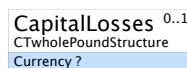
XML



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

element: CapitalLosses

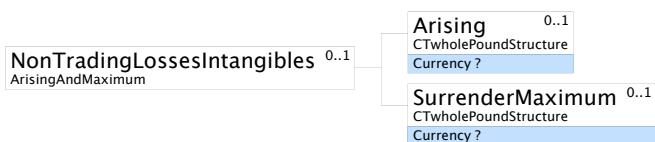
XML



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

element: NonTradingLossesIntangibles

XML



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

element: ExcessAmounts

XML



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

element: NonTradeCapital

XML



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

element: QualifyingDonations

XML



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

element: ManagementExpenses

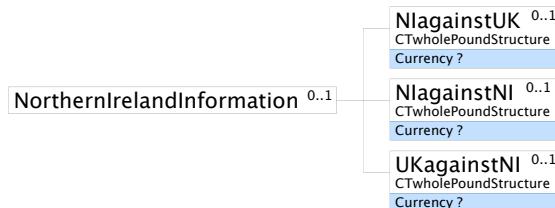
XML



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

element: NorthernIrelandInformation

[XML](#)



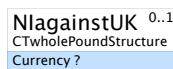
path	/IRenvelope/CompanyTaxReturn/NorthernIrelandInformation
cardinality	0..1
description	Northern Ireland information
id	[N203]

validation rule:

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

element: NIagainstUK

[XML](#)



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

validation rule:

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

element: NIagainstNI

[XML](#)



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

validation rule:

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

element: UKagainstNI

XML



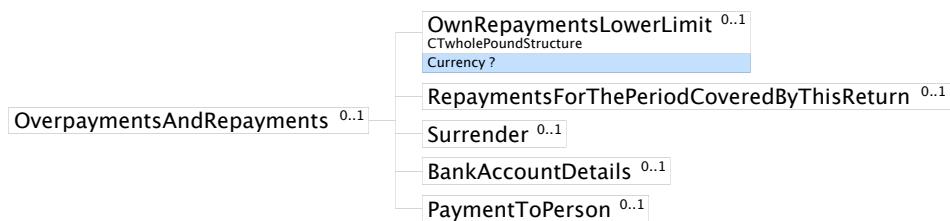
base	CTwholePoundStructure
path	/IRenvelope/CompanyTaxReturn/NorthernIrelandInformation/UKagainstNI
cardinality	0..1
description	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits
id	[858]

validation rule:

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

element: OverpaymentsAndRepayments

XML



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

element: OwnRepaymentsLowerLimit

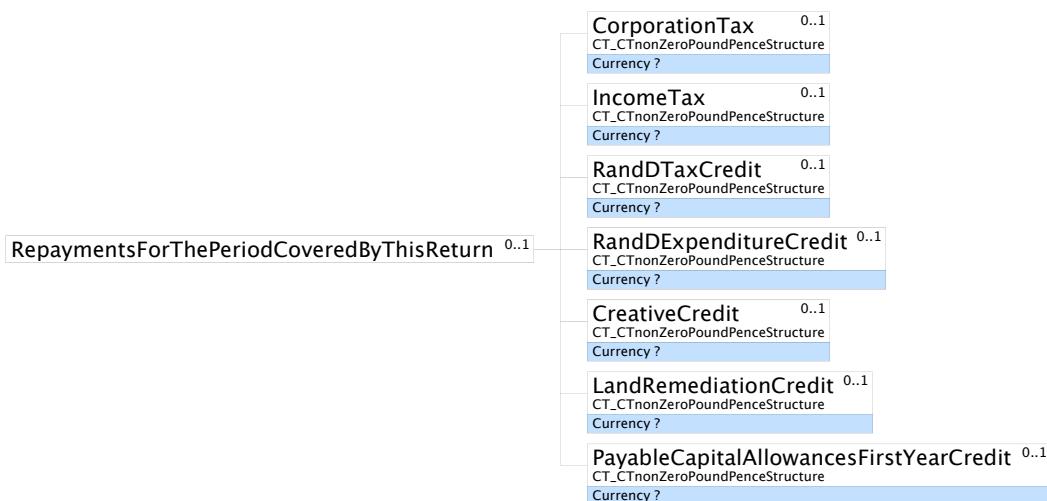
XML



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

element: RepaymentsForThePeriodCoveredByThisReturn

XML



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

element: CorporationTax

XML



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

element: IncomeTax

XML



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

validation rule:

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

element: RandDTaxCredit

XML



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

validation rule:

error code: 9393	description: [875] should only be present if [142] equals 'yes'
transactional message (en)	Box 875 must only be completed if Box 142 equals 'yes'
error code: 9394	description: [875] should not exceed [L180]
transactional message (en)	Box 875 must not be greater than Box L180

element: RandDExpenditureCredit

[XML](#)



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

validation rule:

error code: 9395	description: [880] should only be present if [142] equals 'yes'
transactional message (en)	Box 880 must only be completed if Box 142 equals 'yes'
error code: 9396	description: [880] should equal [L125]
transactional message (en)	Box 880 must equal Box L125

element: CreativeCredit

[XML](#)



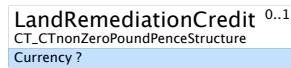
base	CT_CTNonZeroPoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/CreativeCredit
cardinality	0..1
description	Payable creative tax credit
id	[885]

validation rule:

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

element: LandRemediationCredit

[XML](#)



base	CT_CTNonZeroPoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/LandRemediationCredit

cardinality	0..1
description	Payable land remediation or life assurance company tax credit
id	[890]

validation rule:

error code: 9301	description: [890] should equal [575]
transactional message (en)	Box 890 must equal Box 575
transactional message (cy)	Mae'n rhaid i Flwch 890 fod yn hafal i Flwch 575

element: PayableCapitalAllowancesFirstYearCredit

[XML](#)



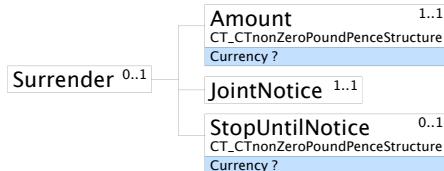
base	CT_CTNonZeroPoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/PayableCapitalAllowancesFirstYearCredit
cardinality	0..1
description	Payable capital allowances first-year tax credit
id	[895]

validation rule:

error code: 9302	description: [895] should equal [580]
transactional message (en)	Box 895 must equal Box 580
transactional message (cy)	Mae'n rhaid i Flwch 895 fod yn hafal i Flwch 580
error code: 9413	description: [895] can only be present if [30] on or before '2020-03-31'
transactional message (en)	Box 895 can only be completed if the rerurn period start date in Box 30 is on or before 31 March 2020

element: Surrender

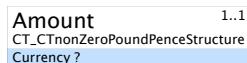
[XML](#)



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

element: Amount

[XML](#)



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

element: JointNotice

[XML](#)



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

choice:

[XML](#)



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

element: Attached

[XML](#)



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

validation rule:

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

element: WillFollow

[XML](#)



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

element: StopUntilNotice

[XML](#)



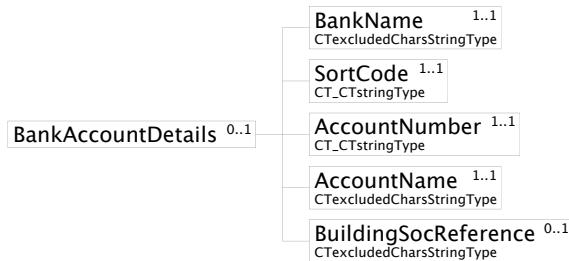
base	CT_CTNonZeroPoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/Surrender/StopUntilNotice
cardinality	0..1
description	Please stop repayment of the following amount until the Notice is sent
id	[915]

validation rule:

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

element: BankAccountDetails

XML



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

element: BankName

XML



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

element: SortCode

XML



base	CTCTstringType
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/BankAccountDetails/SortCode
cardinality	1..1
description	Branch sort code
example	859437
minLength	6
maxLength	6

pattern	[0-9]{6}
id	[925]

element: AccountNumber

XML



base	CT_CType
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/BankAccountDetails/Account Number
cardinality	1..1
description	Account number
example	98867456
minLength	8
maxLength	8
pattern	[0-9]{8}
id	[930]

element: AccountName

XML



base	CTexcludedCharsStringType
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/BankAccountDetails/Account Name
cardinality	1..1
description	Name of account
example	Current
minLength	2
maxLength	28
id	[935]

element: BuildingSocReference

XML



base	CTexcludedCharsStringType
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/BankAccountDetails/Building SocReference
cardinality	0..1
description	Building society reference
example	r495863
minLength	2
maxLength	18
id	[940]

element: PaymentToPerson

XML



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

element: Recipient

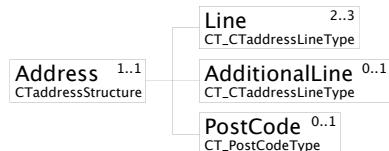
XML



base	CTExcludedCharsStringType
path	/IREnvelope/CompanyTaxReturn/OverpaymentsAndRepayments/PaymentToPerson/Recipient
cardinality	1..1
description	Person authorised to receive payment
example	Peter Day
minLength	2
maxLength	56
id	[955]

element: Address

XML



base	CTAddressStructure
path	/IREnvelope/CompanyTaxReturn/OverpaymentsAndRepayments/PaymentToPerson/Address
cardinality	1..1
description	Address of person
id	[960]

element: NomineeReference

XML



base	CTExcludedCharsStringType
path	/IREnvelope/CompanyTaxReturn/OverpaymentsAndRepayments/PaymentToPerson/NomineeReference
cardinality	1..1
description	Nominee reference
example	Tree
maxLength	20
id	[965]

element: Declaration

XML



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

element: AcceptDeclaration

XML

AcceptDeclaration 1..1
CT_CType

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

enumerated values:

yes	The information I have given on this form and the accompanying Supplementary pages is correct and complete to the best of my knowledge and belief.
-----	--

element: Name

XML

Name 1..1
CTexcludedCharsStringType

base	CTexcludedCharsStringType
path	/IRenvelope/CompanyTaxReturn/Declaration/Name
cardinality	1..1
description	Name of signatory
example	Philip Allen
minLength	2
maxLength	56
id	[975]

element: Status

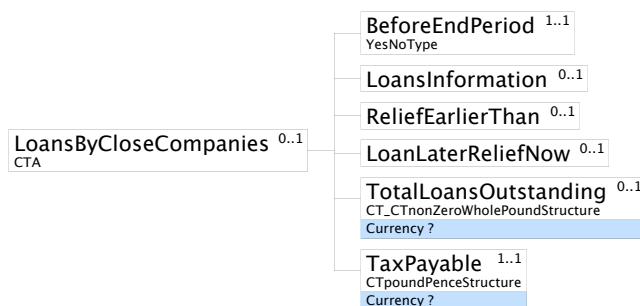
XML

Status 1..1
CTexcludedCharsStringType

base	CTexcludedCharsStringType
path	/IRenvelope/CompanyTaxReturn/Declaration/Status
cardinality	1..1
description	Status of the signatory
example	Chairman
minLength	2
maxLength	56
id	[985]

element: LoansByCloseCompanies

XML



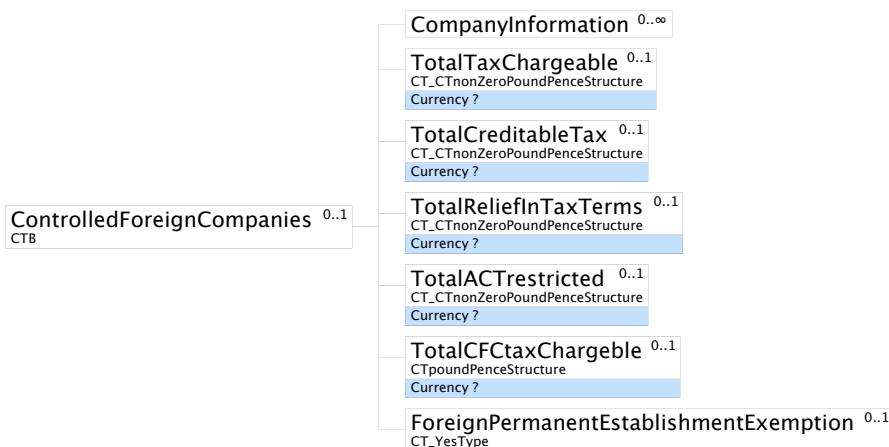
base	CTA
path	/IRenvelope/CompanyTaxReturn/LoansByCloseCompanies
cardinality	0..1
description	Loans to participants by close companies.
id	[N095]

validation rule:

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

element: ControlledForeignCompanies

XML



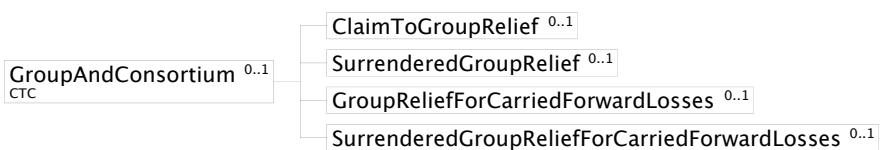
base	CTB
path	/IRenvelope/CompanyTaxReturn/ControlledForeignCompanies
cardinality	0..1
description	Controlled foreign companies
id	[N096]

validation rule:

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

element: GroupAndConsortium

XML



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

validation rule:

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

element: Insurance

XML



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

validation rule:

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

element: Charity

XML



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

validation rule:

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

element: TonnageTax

XML



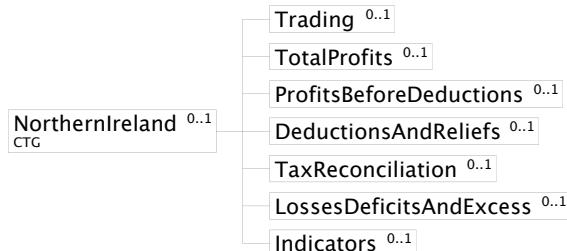
base	CTF
path	/IRenvelope/CompanyTaxReturn/TonnageTax
cardinality	0..1
description	Tonnage tax
id	[N100]

validation rule:

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

element: NorthernIreland

XML



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

validation rule:

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

element: CrossBorderRoyalties

XML



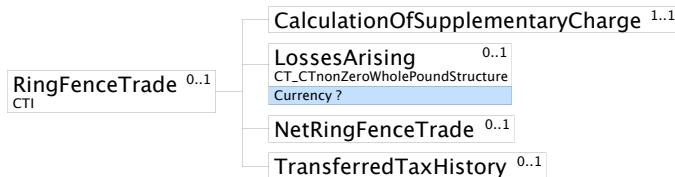
base	CTH
path	/IREnvelope/CompanyTaxReturn/CrossBorderRoyalties
cardinality	0..1
description	Cross-border royalties
id	[N102]

validation rule:

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

element: RingFenceTrade

XML



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

validation rule:

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

element: TaxAvoidanceSchemes**XML**

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

validation rule:

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

element: RestitutionTax**XML**

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

validation rule:

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

element: ResearchAndDevelopment**XML**

base	CTL
path	/IRenvelope/CompanyTaxReturn/ResearchAndDevelopment
cardinality	0..1
description	Research and Development

id	[N115]
-----------	--------

validation rule:

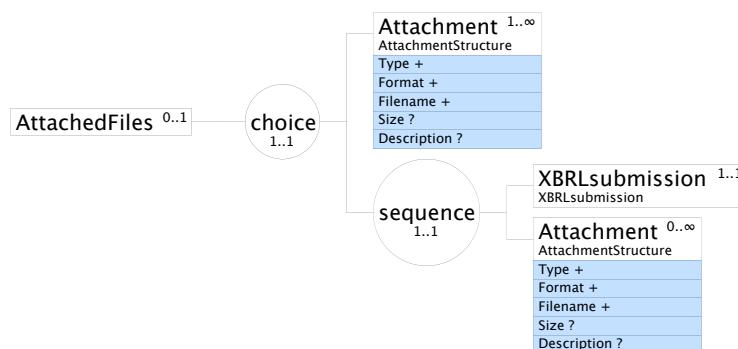
error code: 9717	description: [142] should equal 'yes' if [N115] is present.
transactional message (en)	Supplementary form CT600L is present so Box 142 must be completed

element: WelshReturn
[XML](#)


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

element: JointAccounts
[XML](#)

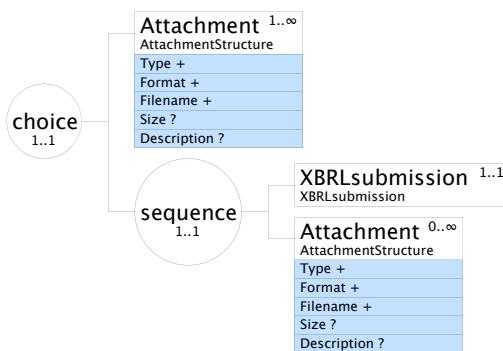

base	CT_YesType
path	/IREnvelope/CompanyTaxReturn/JointAccounts
cardinality	0..1
description	To indicate joint filing of accounts with Companies House
id	[N110]

element: AttachedFiles
[XML](#)


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

choice:

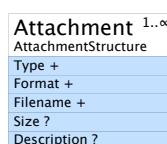
XML



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

element: Attachment

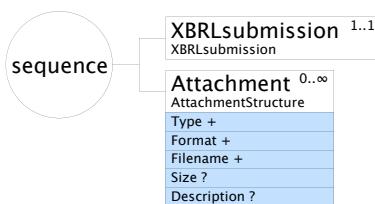
XML



base	AttachmentStructure
path	/IRenvelope/CompanyTaxReturn/AttachedFiles/Attachment
cardinality	1..∞
description	Attached File, base 64 encoded
id	[N106]

sequence:

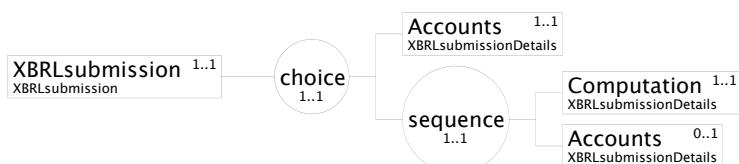
XML



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

element: XBRLsubmission

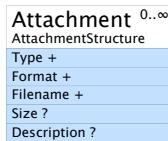
XML



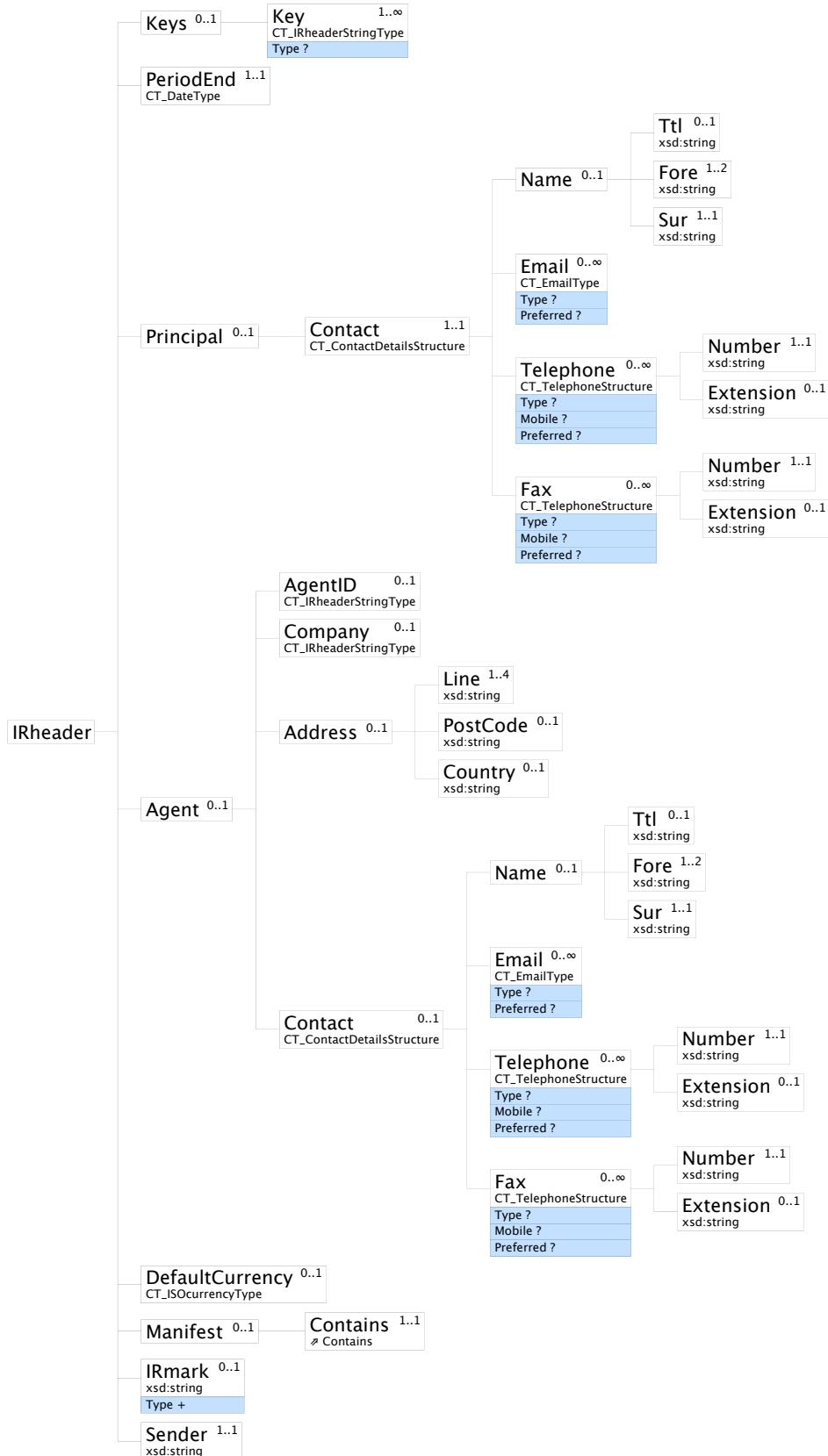
base	XBRLsubmission
path	/IRenvelope/CompanyTaxReturn/AttachedFiles/XBRLsubmission
cardinality	1..1
description	Files submitted with the CT600 return in XBRL format.
id	[N107]

validation rule:

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

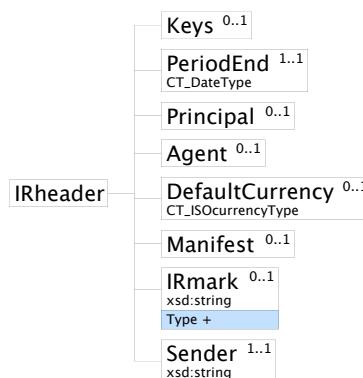
element: Attachment**XML**

base	AttachmentStructure
path	/IRenvelope/CompanyTaxReturn/AttachedFiles/Attachment
cardinality	0..∞
description	Attached File, base 64 encoded
id	[N106]



element: IRheader

XML



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

validation rule:

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

element: Keys

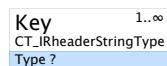
XML



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

element: Key

XML



base	CT_IRheaderStringType
path	/IRheader/Keys/Key
cardinality	1..∞
example	S1294
id	[Key]

validation rule:

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

attribute: Type

XML

base	CT_IRheaderStringType
path	/IRheader/Keys/Key/@Type
cardinality	0..1
example	TaxOfficeReference

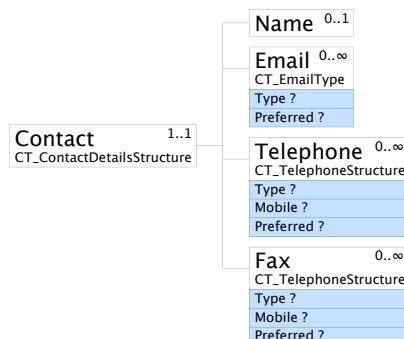
id	[Type]
-----------	--------

element: PeriodEnd
XML


base	CT_DateType
path	/IRheader/PeriodEnd
cardinality	1..1
example	2008-01-01

element: Principal
XML


path	/IRheader/Principal
cardinality	0..1

element: Contact
XML


base	CT>ContactDetailsStructure
path	/IRheader/Principal/Contact
cardinality	1..1

element: Agent
XML


path	/IRheader/Agent
cardinality	0..1

element: AgentID
XML


base	CT_IRheaderStringType
path	/IRheader/Agent/AgentID
cardinality	0..1

example	SM1
documentation	This identifier is for the agent's own reference and is not the same as any agent's credentials that might be used to identify the agent to the Government Gateway.
minLength	1
maxLength	35

element: Company

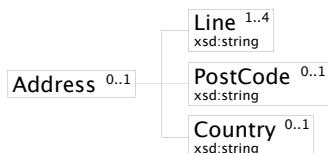
XML



base	CT_IRheaderStringType
path	/IRheader/Agent/Company
cardinality	0..1
example	CoreFiling Ltd.
minLength	1
maxLength	35

element: Address

XML



path	/IRheader/Agent/Address
cardinality	0..1
description	Represents an international address

element: Line

XML



base	xsd:string
path	/IRheader/Agent/Address/Line
cardinality	1..4
description	A line of the address
example	Rectory Stable Cottage
minLength	1
maxLength	35
pattern	[A-Za-z0-9 ~!"@#\$%&'\\()*\\+,\\-\\.\\/;\\<\\=\\?\\[\\ \\]\\^_\\{\\ \\}\\\$\\€]*
id	[Line]

element: PostCode

XML



base	xsd:string
path	/IRheader/Agent/Address/PostCode
cardinality	0..1
description	Generic postal or zip code
example	AA1 1AA

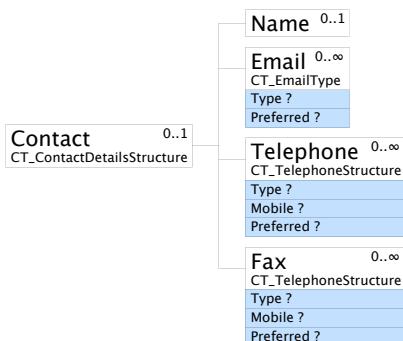
element: **Country**

XML



element: Contact

XML



base	CT>ContactDetailsStructure
path	/IRheader/Agent/Contact
cardinality	0..1

element: DefaultCurrency

XML



base	CT_ISOCurrencyType
path	/IRheader/DefaultCurrency
cardinality	0..1
description	Default currency for amounts where currency is not specified. This is currently restricted to only allow GBP.
example	GBP

enumerated values:

GBP	GBP
-----	-----

element: Manifest

XMI



path	/IRheader/Manifest
cardinality	0..1

element: Contains

XML



ref	Contains
path	/IRheader/Manifest/Contains
cardinality	1..1

element: IRmark

XML



base	xsd:string
path	/IRheader/IRmark
cardinality	0..1
example	RPfWtxHeCZRcwfntlJmK9xc4OQ=

attribute: Type

XML

base	CT_IRheaderStringType
path	/IRheader/IRmark/@Type
cardinality	1..1
example	generic

enumerated values:

SAonly	SAonly
generic	generic

element: Sender

XML



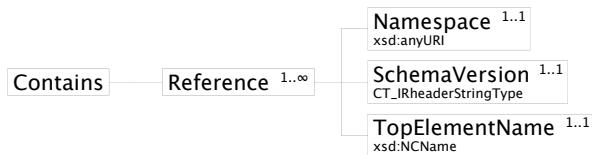
base	xsd:string
path	/IRheader/Sender
cardinality	1..1
example	Individual

enumerated values:

Individual	Individual
Company	Company
Agent	Agent
Bureau	Bureau
Partnership	Partnership
Trust	Trust
Employer	Employer
Government	Government
Acting in Capacity	Acting in Capacity
Other	Other

Contains

XML



element: Contains

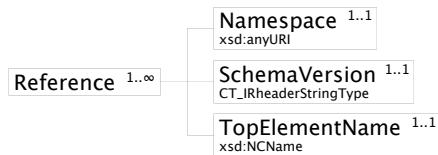
XML



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

element: Reference

XML



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

element: Namespace

XML



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

element: SchemaVersion

XML



base	CT_IRheaderStringType
path	/Contains/Reference/SchemaVersion
cardinality	1..1
example	2002-v0.00
maxLength	13
pattern	[0-9]{4}\-\w{1,3}\.\w{1,3}(\.\w{1,3})?
id	[SchemaVersion]

element: TopElementName

XML



base	xsd:NCName
path	/Contains/Reference/TopElementName
cardinality	1..1

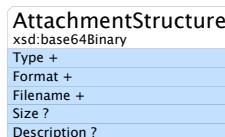
example	A
id	[TopElementName]

AttachmentStructure

XML

type: AttachmentStructure

XML



base	xsd:base64Binary
path	[AttachmentStructure]/@Type
description	Attached File, base 64 encoded
example	AAAA

attribute: Type

XML

base	CT_CType
path	[AttachmentStructure]/@Type
cardinality	1..1
description	Type of attachment
example	accounts

enumerated values:

other	Other type of attachment
amendment other	Amendment other
computations	Computations and schedules as required
accounts	Required company accounts

attribute: Format

XML

base	CT_CType
path	[AttachmentStructure]/@Format
cardinality	1..1
description	Format of the file attached
example	pdf

enumerated values:

pdf	Portable Document Format
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attribute: Filename

XML

base	CTfilenameType
path	[AttachmentStructure]/@Filename
cardinality	1..1
example	accounts.pdf

attribute: Size

XML

base	xsd:integer
path	[AttachmentStructure]/@Size
cardinality	0..1
description	Size of attached file in bytes

example	345678
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attribute: Description**XML**

base	CTexcludedCharsStringType
path	[AttachmentStructure]/@Description
cardinality	0..1
description	Description of the attached file
example	2001–2002 accounts – full

type: PeriodType

XML



path

[PeriodType]

element: From

XML



base	xsd:date
path	[PeriodType]/From
cardinality	1..1
description	Date of the beginning of the period
example	2000-01-01
comments	Standard Date Validation
comments	Date must be shown as YYYY-MM-DD

element: To

XML



base	xsd:date
path	[PeriodType]/To
cardinality	1..1
description	Date of the end of the period
example	2000-12-31
comments	Standard Date Validation
comments	Date must be shown as YYYY-MM-DD

type: IRnonNegativeWholeUnitsMonetaryStructure

XML

IRnonNegativeWholeUnitsMonetaryStructure
CT_IRnonNegativeWholeUnitsMonetaryType
Currency ?

base	CT_IRnonNegativeWholeUnitsMonetaryType
path	[IRnonNegativeWholeUnitsMonetaryStructure]
example	88.00

attribute: Currency

XML

base	CT_ISOCurrencyType
path	[IRnonNegativeWholeUnitsMonetaryStructure]/@Currency
cardinality	0..1
description	Currency symbol such as GBP or EUR
example	GBP

type: CTwholePoundStructure

XML

CTwholePoundStructure
IRnonNegativeWholeUnitsMonetaryStructure
Currency ?

base	IRnonNegativeWholeUnitsMonetaryStructure
path	[CTwholePoundStructure]
example	12.00
maxInclusive	9999999999.00

type: CTpoundPenceStructure

XML

CTpoundPenceStructure
CT_IRnonNegativeMonetaryStructure
Currency ?

base	CT_IRnonNegativeMonetaryStructure
path	[CTpoundPenceStructure]
maxInclusive	9999999999.99

type: CTaddressStructure

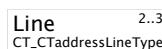
XML



path	[CTaddressStructure]
------	----------------------

element: Line

XML



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

element: AdditionalLine

XML



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

element: PostCode

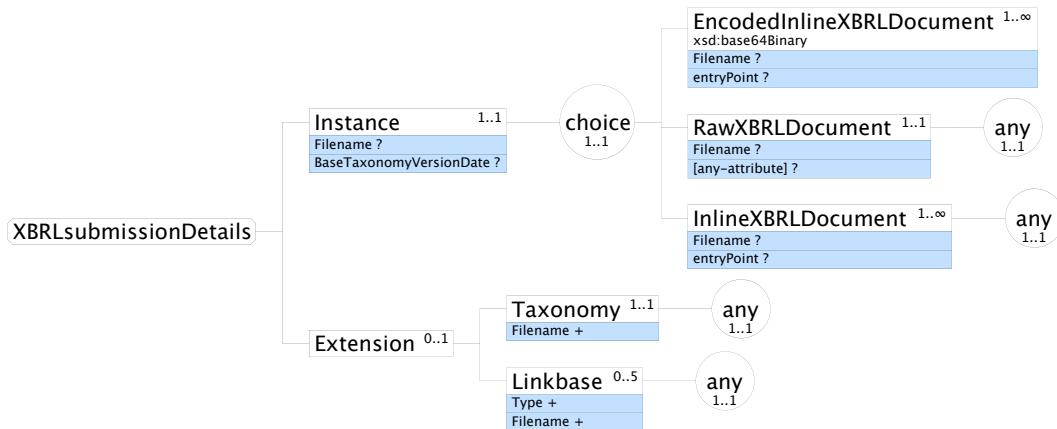
XML



base	CT_PostCodeType
path	[CTaddressStructure]/PostCode
cardinality	0..1
example	OX2 0DP
maxLength	8

XBRLsubmissionDetails

XML



type: XBRLsubmissionDetails

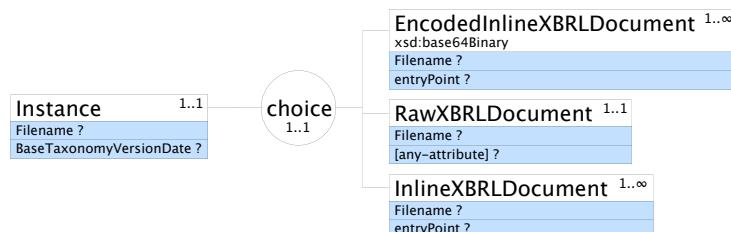
XML



path	[XBRLsubmissionDetails]
description	Standard structure for submitting XBRL attachments

element: Instance

XML



path	[XBRLsubmissionDetails]/Instance
cardinality	1..1
description	Container element for the XBRL instance document
id	[INSTANCE]

validation rule:

error code: 9900	description: If multiple repetitions of EncodedInlineXBRLDocument are submitted, exactly one should have an EntryPoint attribute.
transactional message (en)	You have tried to submit multi page accounts or computations but have not identified the main or primary page with an Entry Point attribute.
transactional message (cy)	Rydych wedi ceisio cyflwyno cyfrifon neu gyfrifiannau aml dudalen ond nid ydych wedi nodi'r prif dudalen gyda phriodoledd Pwynt Mynediad.
error code: 9901	description: If multiple repetitions of InlineXBRLDocument are submitted, exactly one should have an EntryPoint attribute.
transactional message (en)	You have tried to submit multi page accounts or computations but have not identified the main or primary page with an Entry Point attribute.
transactional message (cy)	Rydych wedi ceisio cyflwyno cyfrifon neu gyfrifiannau aml dudalen ond nid ydych wedi nodi'r prif dudalen gyda phriodoledd Pwynt Mynediad.

attribute: Filename

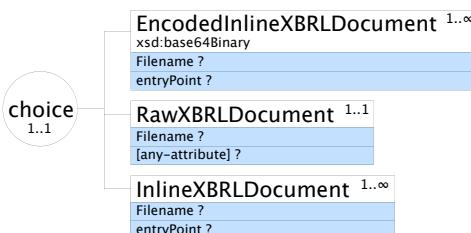
XML

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

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

attribute: BaseTaxonomyVersionDate
[XML](#)

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

choice:
[XML](#)


path	[XBRLsubmissionDetails]/Instance
cardinality	1..1

element: EncodedInlineXBRLDocument
[XML](#)


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

validation rule:

error code: 9970	description: If multiple repetitions of [ENCODEDINLINEXBRLDOCUMENT] are submitted, each must have a Filename attribute.
transactional message (en)	You have tried to submit multi page accounts or computations but have not provided file name attributes for each of the pages
transactional message (cy)	Rydych wedi ceisio cyflwyno cyfrifon neu gyfrifiannau aml dudalen ond nid ydych wedi nodi priodoeddau enw'r ffeil ar gyfer pob un o'r tudalenau

attribute: Filename
[XML](#)

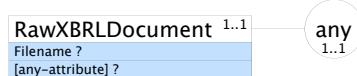
base	CTfilenameType
path	[XBRLsubmissionDetails]/Instance/EncodedInlineXBRLDocument/@Filename
cardinality	0..1
description	Filename of the encoded iXBRL document
id	[ENCODEDIXBRLFILENAME]

attribute: entryPoint
[XML](#)

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

element: RawXBRLDocument

[XML](#)



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

attribute: Filename

[XML](#)

base	CTfilenameType
path	[XBRLsubmissionDetails]/Instance/RawXBRLDocument/@Filename
cardinality	0..1
description	Filename of the raw XBRL document
id	[RAWXBRLFILENAME]

anyAttribute:

[XML](#)

path	[XBRLsubmissionDetails]/Instance/RawXBRLDocument
cardinality	0..∞
namespace	This element can contain any attribute not from the "http://www.govtalk.gov.uk/taxation/CT/5" namespace
processing	skip

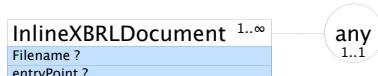
any:

[XML](#)

path	[XBRLsubmissionDetails]/Instance/RawXBRLDocument
cardinality	1..1
namespace	This element can contain any element from the "http://www.xbrl.org/2003/instance" namespace
processing	skip

element: InlineXBRLDocument

[XML](#)



path	[XBRLsubmissionDetails]/Instance/InlineXBRLDocument
cardinality	1..∞
id	[INLINEXBRLDOCUMENT]

validation rule:

error code: 9970	description: If multiple repetitions of [INLINEXBRLDOCUMENT] are submitted, each must have a Filename attribute.
------------------	--

transactional message (en)	You have tried to submit multi page accounts or computations but have not provided file name attributes for each of the pages
transactional message (cy)	Rydych wedi ceisio cyflwyno cyfrifon neu gyfrifiannau aml dudalen ond nid ydych wedi nodi priodoleddau enw'r ffeil ar gyfer pob un o'r tudalennau.

attribute: **Filename**

XML

base	CTfilenameType
path	[XBRLsubmissionDetails]/Instance/InlineXBRLDocument/@Filename
cardinality	0..1
description	Filename of the inline XBRL document
id	[INLINEXBRLFILENAME]

attribute: **entryPoint**

XML

base	CT_YesType
path	[XBRLsubmissionDetails]/Instance/InlineXBRLDocument/@entryPoint
cardinality	0..1
description	Is this document the entry point for the instance?
id	[ENTRYPOINT2]

any:

XML

path	[XBRLsubmissionDetails]/Instance/InlineXBRLDocument
cardinality	1..1
namespace	This element can contain any element from the "http://www.w3.org/1999/xhtml" namespace
processing	skip

element: **Extension**

XML



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

validation rule:

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

element: **Taxonomy**

XML



path	[XBRLsubmissionDetails]/Extension/Taxonomy
cardinality	1..1

description	Container element for an extension Taxonomy document
id	[TAXONOMY]

attribute: **Filename**

XML

base	CTfilenameType
path	[XBRLsubmissionDetails]/Extension/Taxonomy/@Filename
cardinality	1..1
description	Filename of the Taxonomy document
example	taxonomy.xsd
id	[FILENAME2]

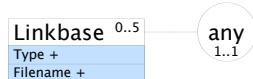
any:

XML

path	[XBRLsubmissionDetails]/Extension/Taxonomy
cardinality	1..1
namespace	This element can contain any element from the "http://www.w3.org/2001/XMLSchema" namespace
processing	skip

element: **Linkbase**

XML



path	[XBRLsubmissionDetails]/Extension/Linkbase
cardinality	0..5
description	Container element for extension linkbases
id	[LINKBASE]

attribute: **Type**

XML

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

enumerated values:

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

attribute: **Filename**

XML

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

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

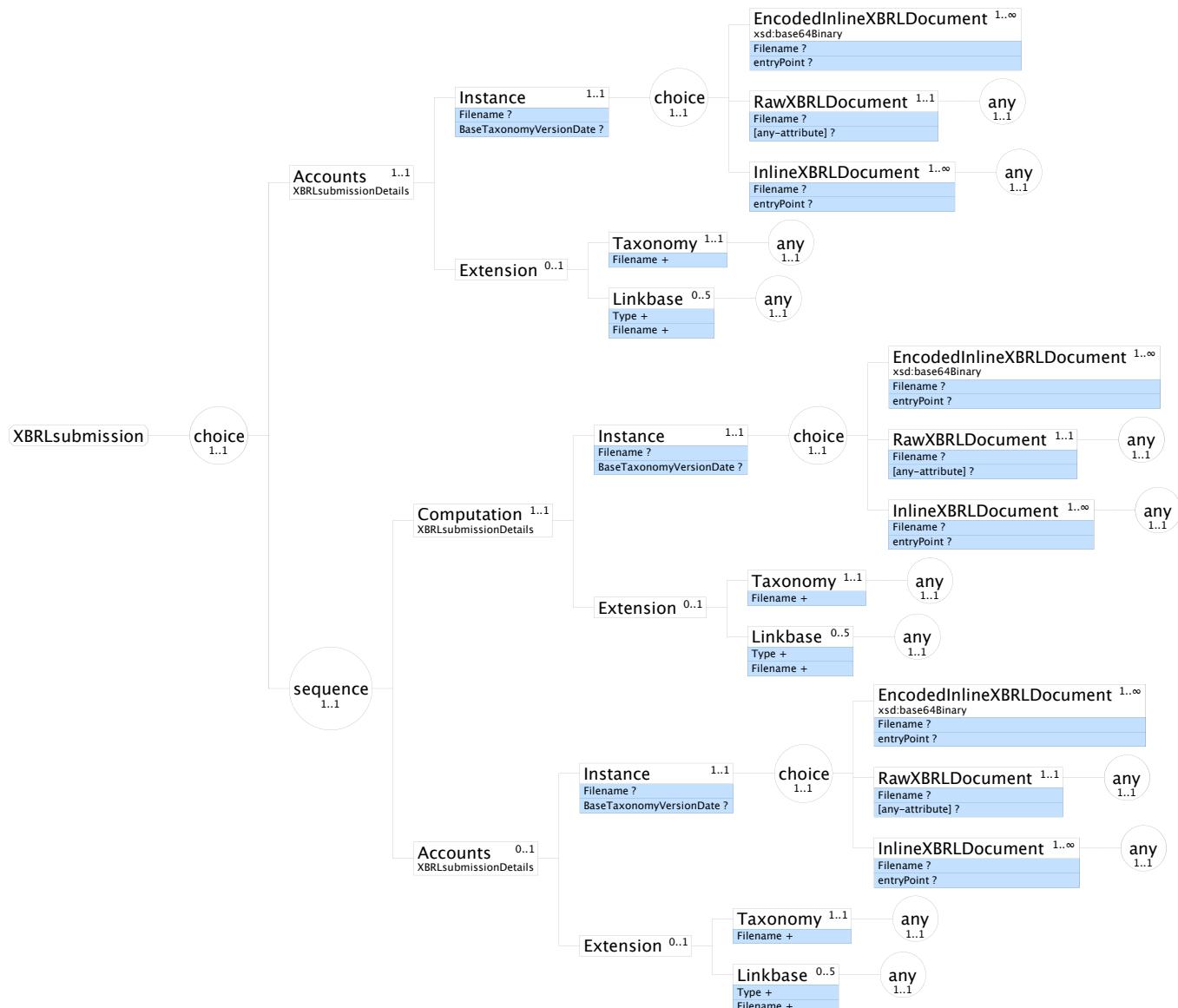
any:

XML

path	[XBRLsubmissionDetails]/Extension/Linkbase
cardinality	1..1
namespace	This element can contain any element from the "http://www.xbrl.org/2003/linkbase" namespace
processing	skip

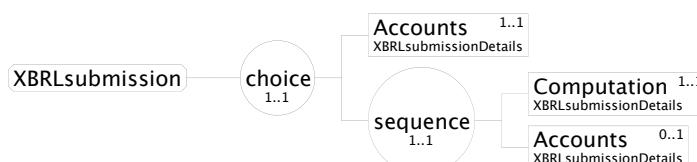
XBRLsubmission

XML



type: `XBRLsubmission`

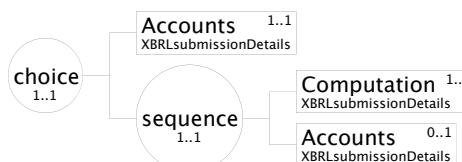
XML



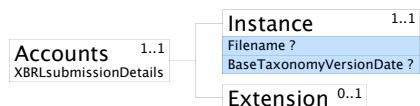
path	<code>[XBRLsubmission]</code>
description	Standard structure for submitting XBRL attachments

choice:

XML



path	<code>[XBRLsubmission]</code>
cardinality	<code>1..1</code>

element: Accounts**XML**

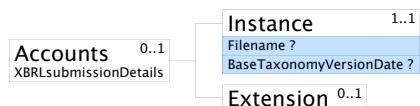
base	XBRLsubmissionDetails
path	[XBRLsubmission]/Accounts
cardinality	1..1
description	Submission of Accounts
id	[XBRLACCOUNTS]

sequence:**XML**

path	[XBRLsubmission]
cardinality	1..1

element: Computation**XML**

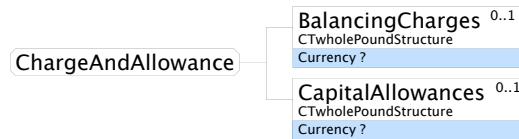
base	XBRLsubmissionDetails
path	[XBRLsubmission]/Computation
cardinality	1..1
description	Submission of Computation
id	[XBRLCOMPUTATIONS]

element: Accounts**XML**

base	XBRLsubmissionDetails
path	[XBRLsubmission]/Accounts
cardinality	0..1
description	Submission of Accounts

type: ChargeAndAllowance

XML



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

element: BalancingCharges

XML



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

element: CapitalAllowances

XML



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

type: ArisingAndMaximum

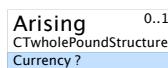
XML



path	[ArisingAndMaximum]
------	---------------------

element: Arising

XML



base	CTwholePoundStructure
path	[ArisingAndMaximum]/Arising
cardinality	0..1
id	[Arising]

element: SurrenderMaximum

XML



base	CTwholePoundStructure
path	[ArisingAndMaximum]/SurrenderMaximum
cardinality	0..1
id	[Surrender Maximum]

validation rule:

error code: 9952	description: If there is an entry in the second box of the arising and maximum pair, there must be an entry greater than zero in the first box of the pair.
transactional message (en)	The 'Maximum available for surrender as group relief' is completed so the amount 'Arising' must be greater than zero.
transactional message (cy)	Mae 'Yr uchafswm sydd ar gael i'w ildio fel rhyddhad grŵp' wedi ei gwblhau felly mae'n rhaid i'r swm sy'n 'Codi' fod yn fwy na sero.
error code: 9953	description: If there is an entry in the second box of the pair, it must not be greater than the entry in the first box of the pair.
transactional message (en)	The 'Maximum available for surrender as group relief' must not be greater than the amount 'Arising'.
transactional message (cy)	Ni ddyllai 'Yr uchafswm sydd ar gael i'w ildio fel rhyddhad grŵp' fod yn fwy na'r swm sy'n 'Codi'.

type: CTexcludedCharsStringType

XML

CTexcludedCharsStringType
CT_CTstringType

base	CT_CTstringType
path	[CTexcludedCharsStringType]
pattern	[^£\$#~€]+

CTfilenameType
CT_CStringTpe

base	CT_CStringTpe
path	[CTfilenameType]
pattern	[^£\$#~ €/\\\:.*"<>]+

type: CTYesNoNAType

XML

CTYesNoNAType
xsd:string

base	xsd:string
path	[CTYesNoNAType]
description	'yes' or 'no' or 'na'
example	na

enumerated values:

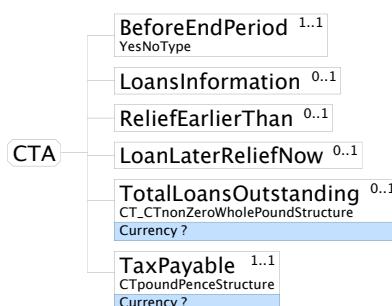
no	No
yes	Yes
na	Not applicable

CTtenDigitInt
xsd:nonNegativeInteger

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

CTalphaNumericStringType
CT_CStringType

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



element: BeforeEndPeriod

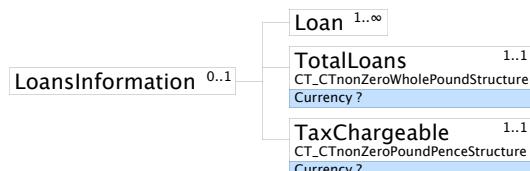
XML



base	YesNoType
path	[CTA]/BeforeEndPeriod
cardinality	1..1
description	Have loans made during the period been released, or written off before the end of the period?
id	[A5]

element: LoansInformation

XML



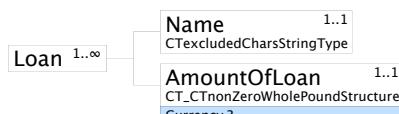
path	[CTA]/LoansInformation
cardinality	0..1
description	Loans information
id	[LOANSINFORMATION]

validation rule:

error code: 9400	description: The group [LOAN] may occur up to 999 times
transactional message (en)	The maximum number of loans has been exceeded in Part 1
transactional message (cy)	Aed yn uwch nag uchafswm y benthyciadau yn Rhan 1

element: Loan

XML



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

element: Name

XML



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

element: AmountOfLoan

XML

AmountOfLoan	1..1
CT_CTNonZeroWholePoundStructure	
Currency ?	

base	CT_CTNonZeroWholePoundStructure
path	[CTA]/LoansInformation/Loan/AmountOfLoan
cardinality	1..1
description	Amount of loan
id	[A10B]

element: TotalLoans

XML

TotalLoans	1..1
CT_CTNonZeroWholePoundStructure	
Currency ?	

base	CT_CTNonZeroWholePoundStructure
path	[CTA]/LoansInformation/TotalLoans
cardinality	1..1
description	Total Loans within S419 ICTA 1988 made during the return period which have not been repaid, released or written off before the end of the period
maxInclusive	99999999999.00
id	[A15]

validation rule:

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

element: TaxChargeable

XML

TaxChargeable	1..1
CT_CTNonZeroPoundPenceStructure	
Currency ?	

base	CT_CTNonZeroPoundPenceStructure
path	[CTA]/LoansInformation/TaxChargeable
cardinality	1..1
description	Tax due before any relief for loans repaid, released or written off after the end of the period
id	[A20]

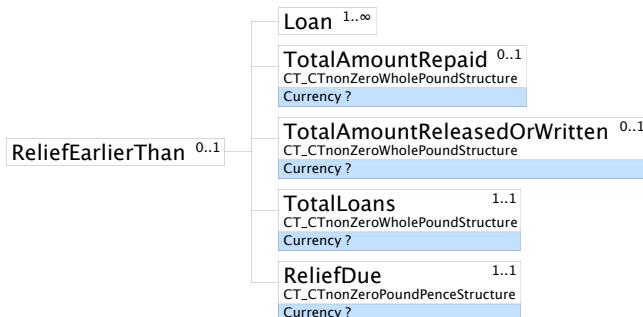
validation rule:

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

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

element: ReliefEarlierThan

XML



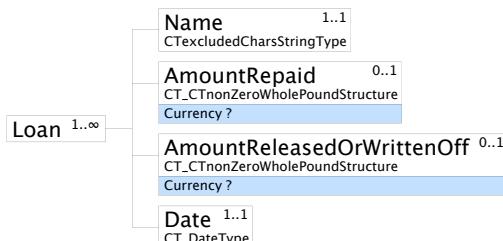
path	[CTA]/ReliefEarlierThan
cardinality	0..1
description	Loans made during the returning period – Relief for amounts repaid, released or written off after the end of the period but earlier than 9 months and 1 day after the end of the period
id	[RELIEFEARLIERTHAN]

validation rule:

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

element: Loan

XML



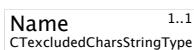
path	[CTA]/ReliefEarlierThan/Loan
cardinality	1..∞
description	Loan
id	[A25]

validation rule:

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

element: Name

XML



base	CTExcludedCharsStringType
path	[CTA]/ReliefEarlierThan/Loan/Name
cardinality	1..1
description	Name of participator or associate
example	Participator Ltd.
minLength	2
maxLength	56
id	[A25A]

element: AmountRepaid

XML



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

element: AmountReleasedOrWrittenOff

XML



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

element: Date

XML



base	CT_DateType
path	[CTA]/ReliefEarlierThan/Loan/Date
cardinality	1..1
description	Date of repayment, release or write off
example	2000-09-16
id	[A25D]

validation rule:

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

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

element: TotalAmountRepaid

XML

```
TotalAmountRepaid 0..1
CT_CTNonZeroWholePoundStructure
Currency ?
```

base	CT_CTNonZeroWholePoundStructure
path	[CTA]/ReliefEarlierThan/TotalAmountRepaid
cardinality	0..1
description	Total amount repaid
maxInclusive	9999999999.00
id	[A30]

validation rule:

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

element: TotalAmountReleasedOrWritten

XML

```
TotalAmountReleasedOrWritten 0..1
CT_CTNonZeroWholePoundStructure
Currency ?
```

base	CT_CTNonZeroWholePoundStructure
path	[CTA]/ReliefEarlierThan/TotalAmountReleasedOrWritten
cardinality	0..1
description	Total amount released or written
maxInclusive	9999999999.00
id	[A35]

validation rule:

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

element: TotalLoans

XML

```
TotalLoans 1..1
CT_CTNonZeroWholePoundStructure
Currency ?
```

base	CT_CTNonZeroWholePoundStructure
path	[CTA]/ReliefEarlierThan/TotalLoans
cardinality	1..1
description	Total loans
maxInclusive	9999999999.00
id	[A40]

validation rule:

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

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

element: ReliefDue

XML



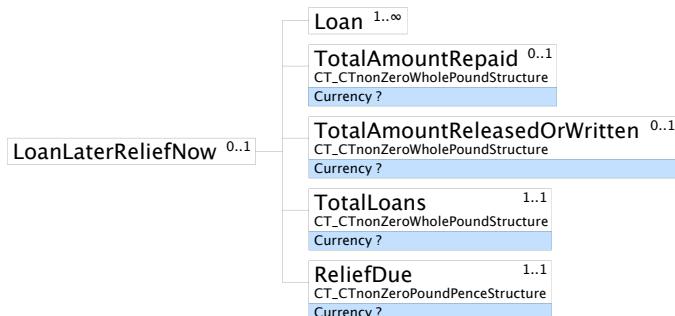
base	CT_CTNZeroPoundPenceStructure
path	[CTA]/ReliefEarlierThan/ReliefDue
cardinality	1..1
description	Relief due
id	[A45]

validation rule:

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

element: LoanLaterReliefNow

XML



path	[CTA]/LoanLaterReliefNow
cardinality	0..1
description	Loans made during the return period which have been repaid, released or written off more than 9 months after the end of the period and where relief is due now
id	[LOANLATERRELIEFNOW]

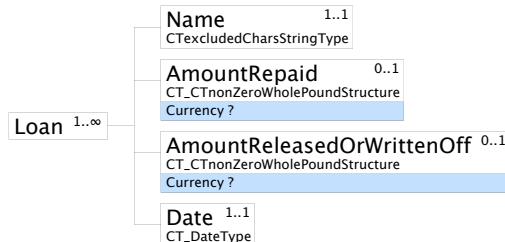
validation rule:

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

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

element: Loan

XML



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

validation rule:

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

element: Name

XML



base	CTExcludedCharsStringType
path	[CTA]/LoanLaterReliefNow/Loan/Name
cardinality	1..1
description	Name of participator or associate
example	Named Company
minLength	2
maxLength	56
id	[A50A]

element: AmountRepaid

XML



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

element: AmountReleasedOrWrittenOff

XML



base	CT_CNonZeroWholePoundStructure
------	--------------------------------

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

element: Date

XML

Date 1..1
CT_DateType

base	CT_DateType
path	[CTA]/LoanLaterReliefNow/Loan/Date
cardinality	1..1
description	Date of repayment, release or write off
example	2000-09-09
id	[A50D]

validation rule:

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

element: TotalAmountRepaid

XML

TotalAmountRepaid 0..1
CT_CTNonZeroWholePoundStructure
Currency ?

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

validation rule:

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

element: TotalAmountReleasedOrWritten

XML

TotalAmountReleasedOrWritten 0..1
CT_CTNonZeroWholePoundStructure
Currency ?

base	CT_CTNonZeroWholePoundStructure
path	[CTA]/LoanLaterReliefNow/TotalAmountReleasedOrWritten
cardinality	0..1
description	Total amount released or written
id	[A60]

validation rule:

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

element: TotalLoans

XML

TotalLoans	1..1
CT_CTNonZeroWholePoundStructure	
Currency ?	

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

validation rule:

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

element: ReliefDue

XML

ReliefDue	1..1
CT_CTNonZeroPoundPenceStructure	
Currency ?	

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

validation rule:

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

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

element: TotalLoansOutstanding

XML

TotalLoansOutstanding	0..1
CT_CTNonZeroWholePoundStructure	
Currency ?	

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

element: TaxPayable

XML

TaxPayable	1..1
CTpoundPenceStructure	
Currency ?	

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

validation rule:

error code: 9427	description: [A80] should equal [A20] minus ([A45] plus [A70])
transactional message (en)	Box A80 must equal Box A20 minus (the sum of Boxes A45 and A70)
transactional message (cy)	Mae'n rhaid i Flwch A80 fod yn hafal i Flwch A3 llai (swm Blychau A45 ac A70)
error code: 9428	description: [A80] should be present and equal to [A480] if [A80] is present
transactional message (en)	If Box A80 is completed then Box 480 must be completed and equal to Box A80
transactional message (cy)	Os yw Blwch A80 wedi ei gwblhau mae'n rhaid i Flwch 480 fod wedi ei gwblhau ac yn hafal i Flwch A80



path	[CTB]
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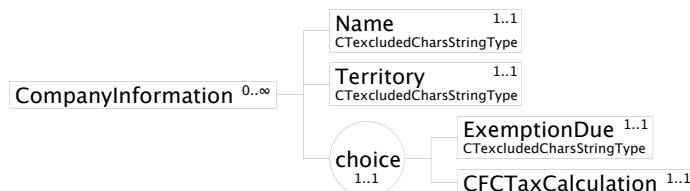
validation rule:

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

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

element: CompanyInformation

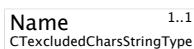
XML



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

element: Name

XML



base	CTExcludedCharsStringType
path	[CTB]/CompanyInformation/Name
cardinality	1..1
description	Name of controlled foreign company
example	DecisionSquare Ltd
minLength	2
maxLength	56
id	[B5A]

element: Territory

XML



base	CTExcludedCharsStringType
path	[CTB]/CompanyInformation/Territory
cardinality	1..1

description	Territory of residence for S749 purposes
example	France
minLength	2
maxLength	56
id	[B5B]

choice:

XML



path	[CTB]/CompanyInformation
cardinality	1..1

element: ExemptionDue

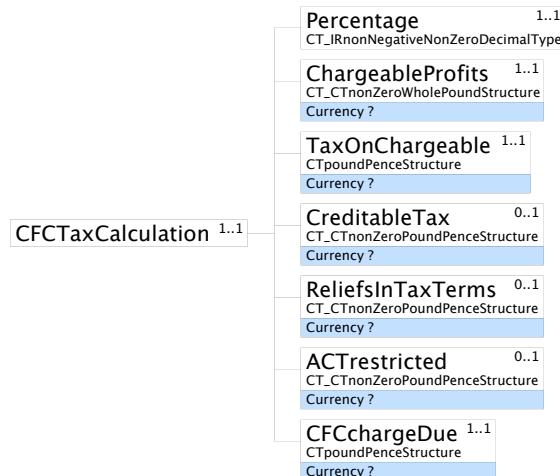
XML



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

element: CFCTaxCalculation

XML



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

element: Percentage

XML



base	CT_IRnonNegativeNonZeroDecimalType
path	[CTB]/CompanyInformation/CFCTaxCalculation/Percentage
cardinality	1..1
description	Percentage of apportionable profits and creditable tax
pattern	[0-9]{1,3}\.[0-9]{2}
maxInclusive	100.00
id	[B5D]

element: ChargeableProfits

[XML](#)



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

element: TaxOnChargeable

[XML](#)



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

element: CreditableTax

[XML](#)



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

element: ReliefsInTaxTerms

[XML](#)



base	CT_CTNonZeroPoundPenceStructure
path	[CTB]/CompanyInformation/CFCTaxCalculation/ReliefsInTaxTerms
cardinality	0..1
description	Reliefs in terms of tax
id	[B5H]

element: ACTrestricted

XML

ACTrestricted	0..1
CT_CTNonZeroPoundPenceStructure	
Currency ?	

base	CT_CTNonZeroPoundPenceStructure
path	[CTB]/CompanyInformation/CFCTaxCalculation/ACTrestricted
cardinality	0..1
description	ACT as restricted
id	[B5I]

element: CFCchargeDue

XML

CFCchargeDue	1..1
CTpoundPenceStructure	
Currency ?	

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

validation rule:

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

element: TotalTaxChargeable

XML

TotalTaxChargeable	0..1
CT_CTNonZeroPoundPenceStructure	
Currency ?	

base	CT_CTNonZeroPoundPenceStructure
path	[CTB]/TotalTaxChargeable
cardinality	0..1
description	Total tax on chargeable profits
id	[B10]

validation rule:

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

element: TotalCreditableTax

XML

TotalCreditableTax	0..1
CT_CTNonZeroPoundPenceStructure	
Currency ?	

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

id	[B15]
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validation rule:

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

element: TotalReliefInTaxTerms
XML

TotalReliefInTaxTerms	0..1
CT_CTNonZeroPoundPenceStructure	
Currency ?	

base	CT_CTNonZeroPoundPenceStructure
path	[CTB]/TotalReliefInTaxTerms
cardinality	0..1
description	Total reliefs in terms of tax
id	[B20]

validation rule:

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

element: TotalACTRestricted
XML

TotalACTRestricted	0..1
CT_CTNonZeroPoundPenceStructure	
Currency ?	

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

validation rule:

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

element: TotalCFCtaxChargeble
XML

TotalCFCtaxChargeble	0..1
CTpoundPenceStructure	
Currency ?	

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

validation rule:

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

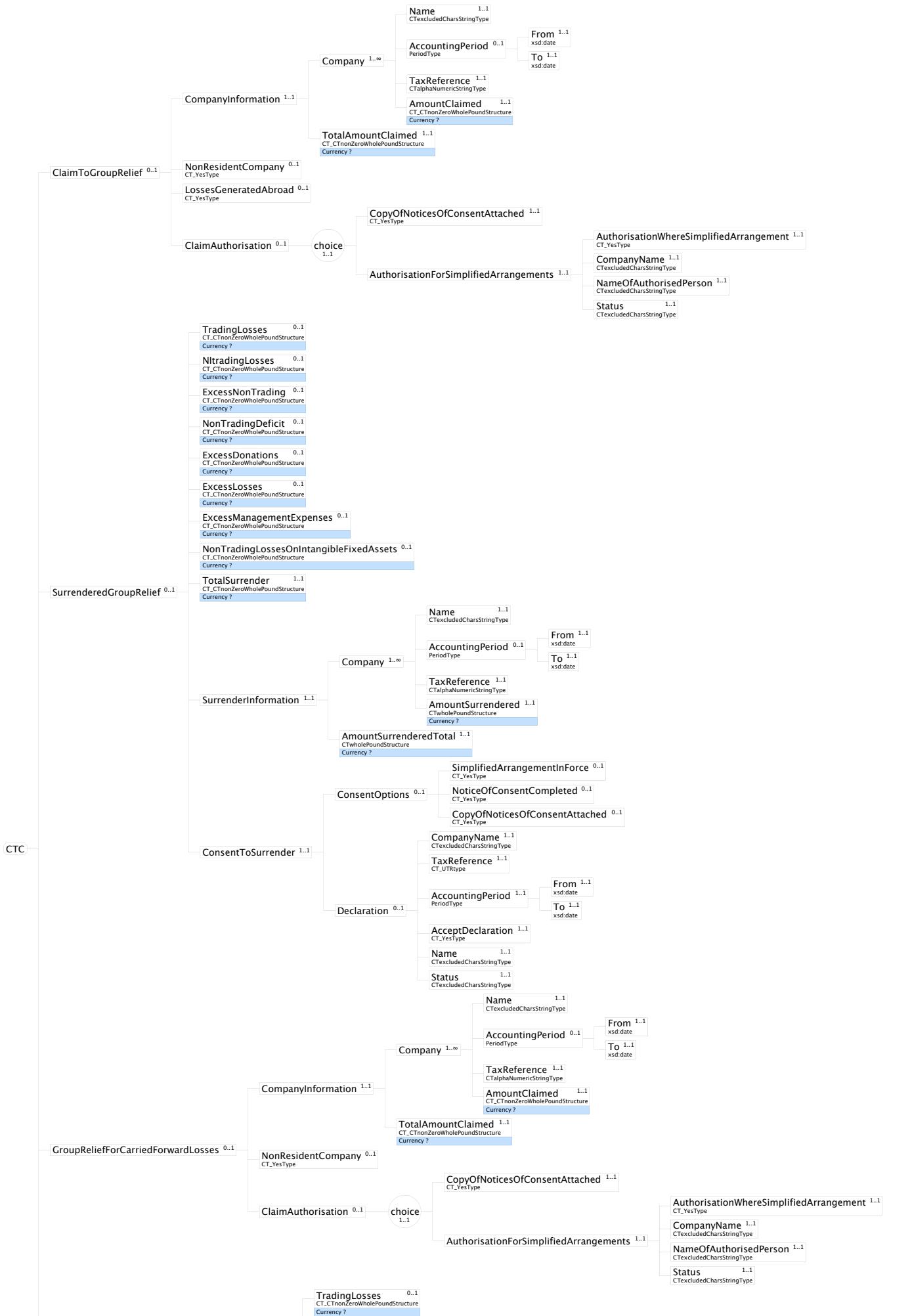
error code: 9465	description: [490] should be present and equal to [B30] if [B30] is present
transactional message (en)	If Box B30 is completed then Box 490 must be completed and equal to Box B30
transactional message (cy)	Os yw Blwch B30 wedi ei gwblhau mae'n rhaid i Flwch 490 fod wedi ei gwblhau ac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

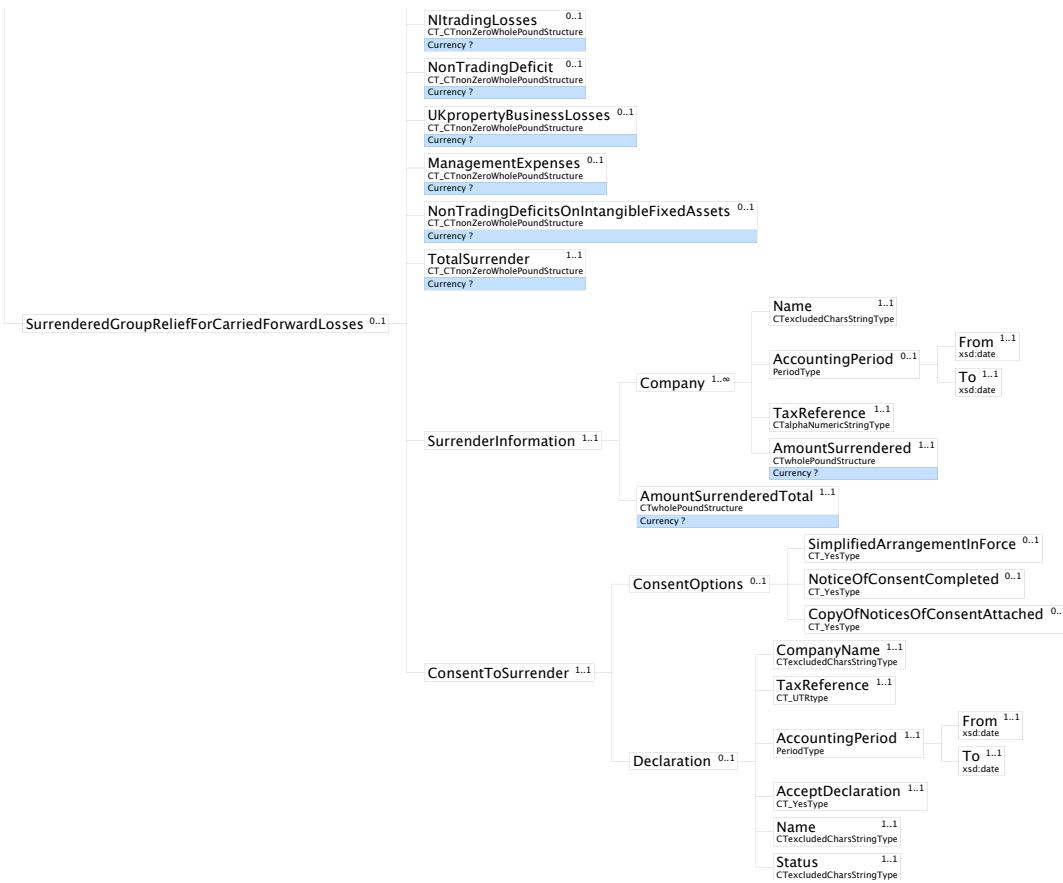
element: **ForeignPermanentEstablishmentExemption**

XML

ForeignPermanentEstablishmentExemption 0..1
CT_YesType

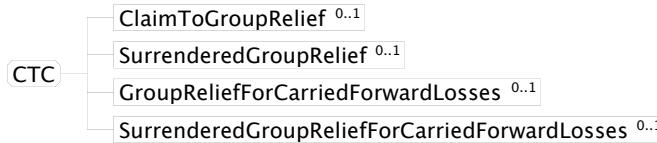
base	CT_YesType
path	[CTB]/ForeignPermanentEstablishmentExemption
cardinality	0..1
description	This is the first period where an election for foreign permanent establishment exemption applies
id	[B35]





type: CTC

XML



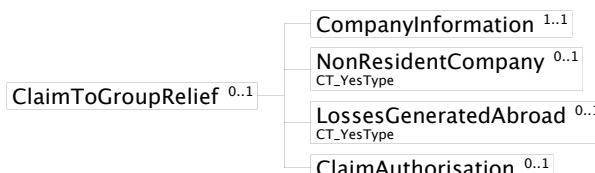
path	[CTC]
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validation rule:

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

element: ClaimToGroupRelief

XML



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

validation rule:

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

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

element: CompanyInformation

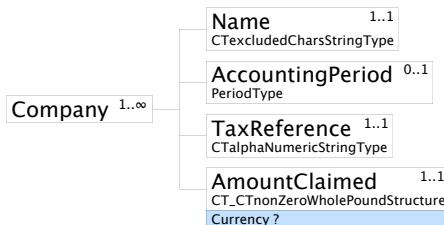
XML



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

element: Company

XML



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

element: Name

XML



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

element: AccountingPeriod

XML



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

id	[C5B]
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validation rule:

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

element: TaxReference
XML

TaxReference	1..1
CTalphaNumericStringType	

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

element: AmountClaimed
XML

AmountClaimed	1..1
CT_CTNonZeroWholePoundStructure	
Currency ?	

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

element: TotalAmountClaimed
XML

TotalAmountClaimed	1..1
CT_CTNonZeroWholePoundStructure	
Currency ?	

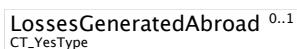
base	CT_CTNonZeroWholePoundStructure
path	[CTC]/ClaimToGroupRelief/CompanyInformation/TotalAmountClaimed
cardinality	1..1
description	Total group relief claimed
id	[C10]

validation rule:

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

element: NonResidentCompany
XML

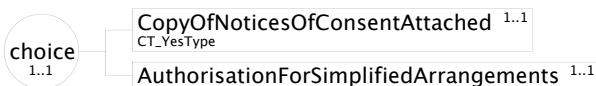

base	CT_YesType
path	[CTC]/ClaimToGroupRelief/NonResidentCompany
cardinality	0..1
description	Group relief claim involves losses of a trade carried on in the UK through a Permanent Establishment by a non-resident company
id	[C15]

element: LossesGeneratedAbroad
XML


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

element: ClaimAuthorisation
XML


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

choice:
XML


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

element: CopyOfNoticesOfConsentAttached
XML

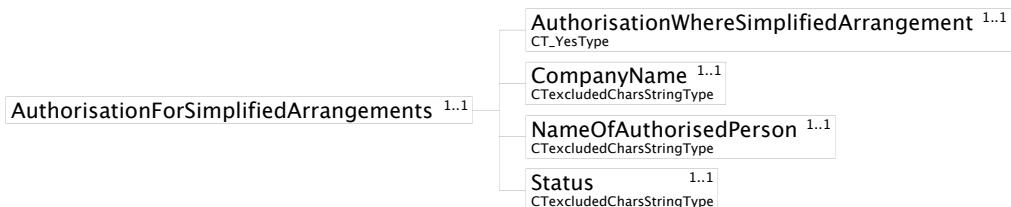

base	CT_YesType
path	[CTC]/ClaimToGroupRelief/ClaimAuthorisation/CopyOfNoticesOfConsentAttached
cardinality	1..1
description	Notice/s of consent attached?
id	[SC161]

validation rule:

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

element: AuthorisationForSimplifiedArrangements

[XML](#)



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

element: AuthorisationWhereSimplifiedArrangement

[XML](#)



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

element: CompanyName

[XML](#)



base	CTExcludedCharsStringType
path	[CTC]/ClaimToGroupRelief/ClaimAuthorisation/AuthorisationForSimplifiedArrangements/Com panyName
cardinality	1..1
description	Name of authorised company
id	[C30]

element: NameOfAuthorisedPerson

XML



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

element: Status

XML



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

element: SurrenderedGroupRelief

XML



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

element: TradingLosses

XML



base	CT_CTNonZeroWholePoundStructure
path	[CTC]/SurrenderedGroupRelief/TradingLosses
cardinality	0..1
description	Trading losses – total
id	[C45]

element: NItradingLosses

[XML](#)



base	CT_CTNonZeroWholePoundStructure
path	[CTC]/SurrenderedGroupRelief/NItradingLosses
cardinality	0..1
description	Trading losses – Northern Ireland
id	[C46]

validation rule:

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

element: ExcessNonTrading

[XML](#)



base	CT_CTNonZeroWholePoundStructure
path	[CTC]/SurrenderedGroupRelief/ExcessNonTrading
cardinality	0..1
description	Excess non-trade capital allowances over income from which they are primarily deductible
id	[C50]

element: NonTradingDeficit

[XML](#)



base	CT_CTNonZeroWholePoundStructure
path	[CTC]/SurrenderedGroupRelief/NonTradingDeficit
cardinality	0..1
description	Non-trading deficit on loan relationships
id	[C55]

element: ExcessDonations

[XML](#)



base	CT_CTNonZeroWholePoundStructure
path	[CTC]/SurrenderedGroupRelief/ExcessDonations
cardinality	0..1

description	Excess qualifying charitable donations over profits
id	[C60]

element: ExcessLosses

XML



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

element: ExcessManagementExpenses

XML



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

element: NonTradingLossesOnIntangibleFixedAssets

XML



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

element: TotalSurrender

XML



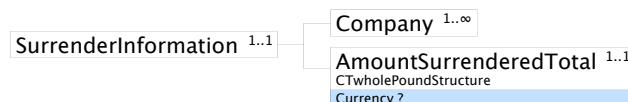
base	CT_CTNonZeroWholePoundStructure
path	[CTC]/SurrenderedGroupRelief/TotalSurrender
cardinality	1..1
description	Total surrendered as group relief
id	[C80]

validation rule:

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

element: SurrenderInformation

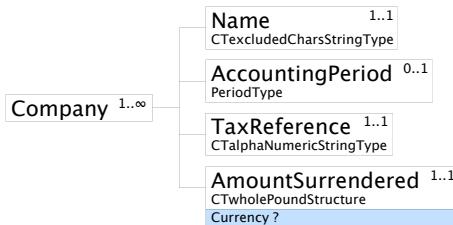
XML



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

element: Company

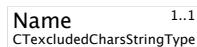
XML



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

element: Name

XML



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

element: AccountingPeriod

XML



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

validation rule:

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

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

element: TaxReference

[XML](#)

TaxReference 1..1
CTalphaNumericStringType

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

element: AmountSurrendered

[XML](#)

AmountSurrendered 1..1
CTwholePoundStructure
Currency ?

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

element: AmountSurrenderedTotal

[XML](#)

AmountSurrenderedTotal 1..1
CTwholePoundStructure
Currency ?

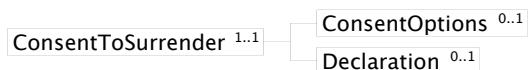
base	CTwholePoundStructure
path	[CTC]/SurrenderedGroupRelief/SurrenderInformation/AmountSurrenderedTotal
cardinality	1..1
description	Total amount surrendered
id	[C90]

validation rule:

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

element: ConsentToSurrender

XML



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

element: ConsentOptions

XML



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

element: SimplifiedArrangementInForce

XML



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

validation rule:

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

element: NoticeOfConsentCompleted

XML



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

validation rule:

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

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

element: CopyOfNoticesOfConsentAttached

XML



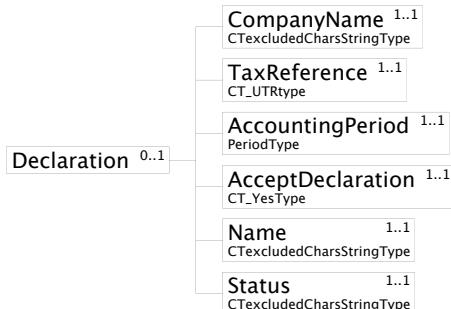
base	CT_YesType
path	[CTC]/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached
cardinality	0..1
description	Notice/s of consent attached?
id	[SC152]

validation rule:

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

element: Declaration

XML



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

element: CompanyName

XML



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

validation rule:

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

element: TaxReference

XML



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

validation rule:

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

element: AccountingPeriod

XML



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

validation rule:

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

element: AcceptDeclaration

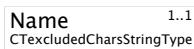
XML



base	CT_YesType
path	[CTC]/SurrenderedGroupRelief/ConsentToSurrender/Declaration/AcceptDeclaration
cardinality	1..1
description	I certify that all the information I have given on these pages is correct and complete to the best of my knowledge and belief.
id	[SC156]

element: Name

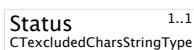
[XML](#)



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

element: Status

[XML](#)



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

element: GroupReliefForCarriedForwardLosses

[XML](#)



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

validation rule:

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

element: CompanyInformation

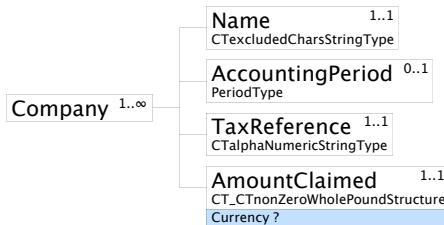
XML



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

element: Company

XML



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

element: Name

XML



base	CTExcludedCharsStringType
path	[CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation/Company/Name
cardinality	1..1
description	Name of surrendering company
minLength	2
maxLength	56
id	[C125A]

element: AccountingPeriod

XML



base	PeriodType
path	[CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation/Company/AccountingPeriod
cardinality	0..1
description	Accounting period of surrendering company
id	[C125B]

validation rule:

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

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

element: TaxReference

XML

TaxReference 1..1
CTalphaNumericStringType

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

element: AmountClaimed

XML

AmountClaimed 1..1
CT_CTNonZeroWholePoundStructure
Currency ?

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

element: TotalAmountClaimed

XML

TotalAmountClaimed 1..1
CT_CTNonZeroWholePoundStructure
Currency ?

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

validation rule:

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

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

element: NonResidentCompany

XML



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

element: ClaimAuthorisation

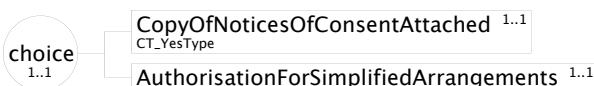
XML



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

choice:

XML



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

element: CopyOfNoticesOfConsentAttached

XML



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

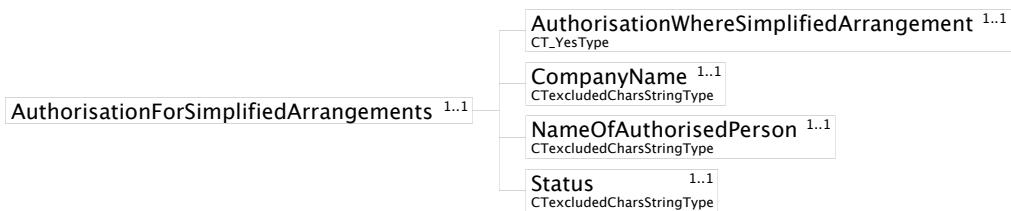
validation rule:

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

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

XML



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

element: AuthorisationWhereSimplifiedArrangement

XML



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

element: CompanyName

XML



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

element: NameOfAuthorisedPerson

XML



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

element: Status

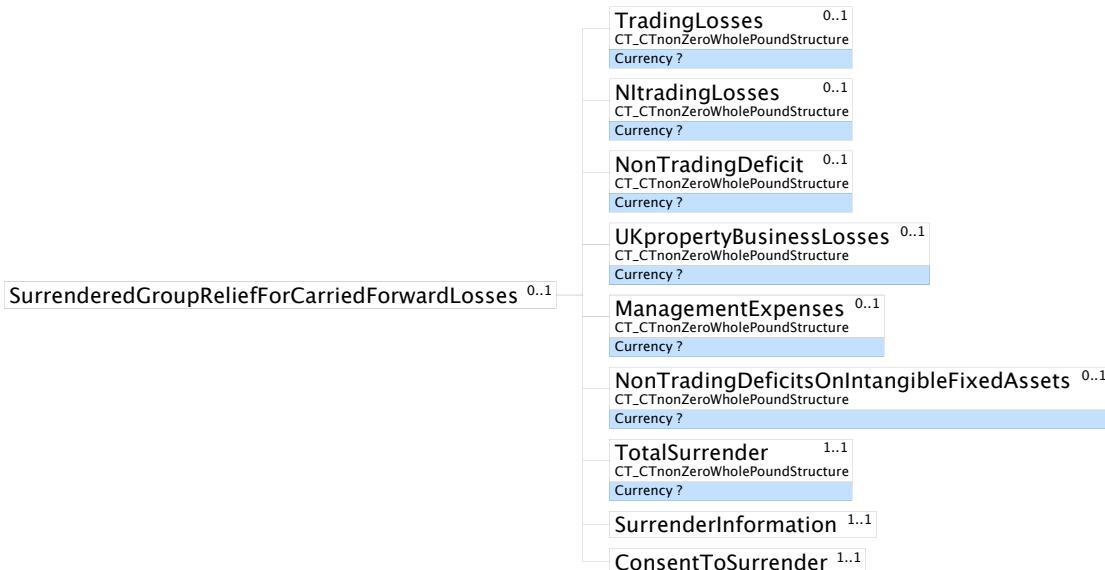
XML



base	CTexcludedCharsStringType
path	[CTC]/GroupReliefForCarriedForwardLosses/ClaimAuthorisation/AuthorisationForSimplifiedArrangements/Status
cardinality	1..1
description	Status
id	[C155]

element: SurrenderedGroupReliefForCarriedForwardLosses

[XML](#)



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

element: TradingLosses

[XML](#)



base	CT_CTNonZeroWholePoundStructure
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/TradingLosses
cardinality	0..1
description	Trading losses carried forward – total
id	[C160]

element: NItradingLosses

[XML](#)



base	CT_CTNonZeroWholePoundStructure
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/NItradingLosses
cardinality	0..1
description	Trading losses carried forward – Northern Ireland
id	[C161]

validation rule:

error code: 9181	description: If [C161] is present then [5] must be present
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transactional message (en)	Box C161 can only be completed if Box 5 is completed
error code: 9182	description: [C161] must not exceed [C160]
transactional message (en)	Box C161 must not be greater than Box C160

element: NonTradingDeficit

XML

NonTradingDeficit	0..1
CT_CTNonZeroWholePoundStructure	
Currency ?	

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

element: UKpropertyBusinessLosses

XML

UKpropertyBusinessLosses	0..1
CT_CTNonZeroWholePoundStructure	
Currency ?	

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

element: ManagementExpenses

XML

ManagementExpenses	0..1
CT_CTNonZeroWholePoundStructure	
Currency ?	

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

element: NonTradingDeficitsOnIntangibleFixedAssets

XML

NonTradingDeficitsOnIntangibleFixedAssets	0..1
CT_CTNonZeroWholePoundStructure	
Currency ?	

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

element: TotalSurrender

XML

TotalSurrender	1..1
CT_CTNonZeroWholePoundStructure	
Currency ?	

base	CT_CNonZeroWholePoundStructure
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/TotalSurrender
cardinality	1..1
description	Total of carried forward losses surrendered as group relief
id	[C185]

validation rule:

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

element: SurrenderInformation

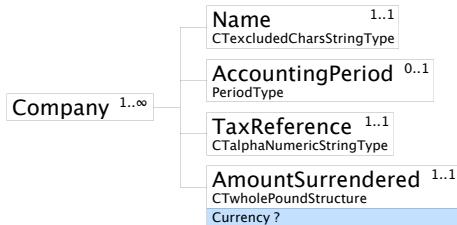
XML



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

element: Company

XML



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

element: Name

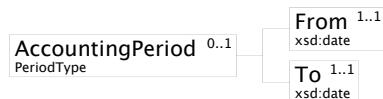
XML



base	CTExcludedCharsStringType
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/SurrenderInformation/Company/Name
cardinality	1..1
description	Name of claimant company
minLength	2
maxLength	56
id	[C190A]

element: AccountingPeriod

XML



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

validation rule:

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

element: TaxReference

[XML](#)

TaxReference 1..1
CTalphaNumericStringType

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

element: AmountSurrendered

[XML](#)

AmountSurrendered 1..1
CTwholePoundStructure
Currency ?

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

element: AmountSurrenderedTotal

[XML](#)

AmountSurrenderedTotal 1..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/SurrenderInformation/AmountSurrenderedTotal
cardinality	1..1
description	Total amount surrendered
id	[C195]

validation rule:

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

element: ConsentToSurrender

[XML](#)



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

element: ConsentOptions

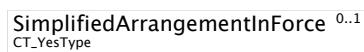
[XML](#)



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

element: SimplifiedArrangementInForce

[XML](#)



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

validation rule:

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

element: NoticeOfConsentCompleted

[XML](#)



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

validation rule:

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

element: CopyOfNoticesOfConsentAttached

[XML](#)

CopyOfNoticesOfConsentAttached 0..1
CT_YesType

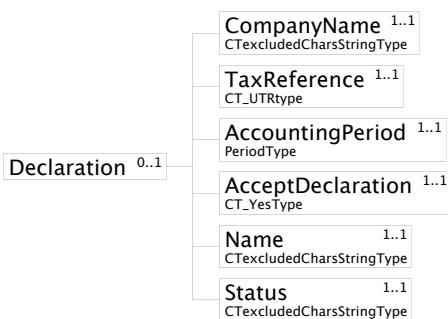
base	CT_YesType
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached
cardinality	0..1
description	Notice/s of consent attached?
id	[SC190]

validation rule:

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

element: Declaration

XML



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

element: CompanyName

XML



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

validation rule:

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

element: TaxReference

XML



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

validation rule:

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

element: AccountingPeriod

XML



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

validation rule:

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

element: AcceptDeclaration

XML



base	CT_YesType
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/Declaration/AcceptDeclaration
cardinality	1..1
description	I certify that all the information I have given on these pages is correct and complete to the best of my knowledge and belief.
id	[SC194]

element: Name

XML



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

element: Status

XML



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

maxLength	56
id	[C225]

type: CTD

XML



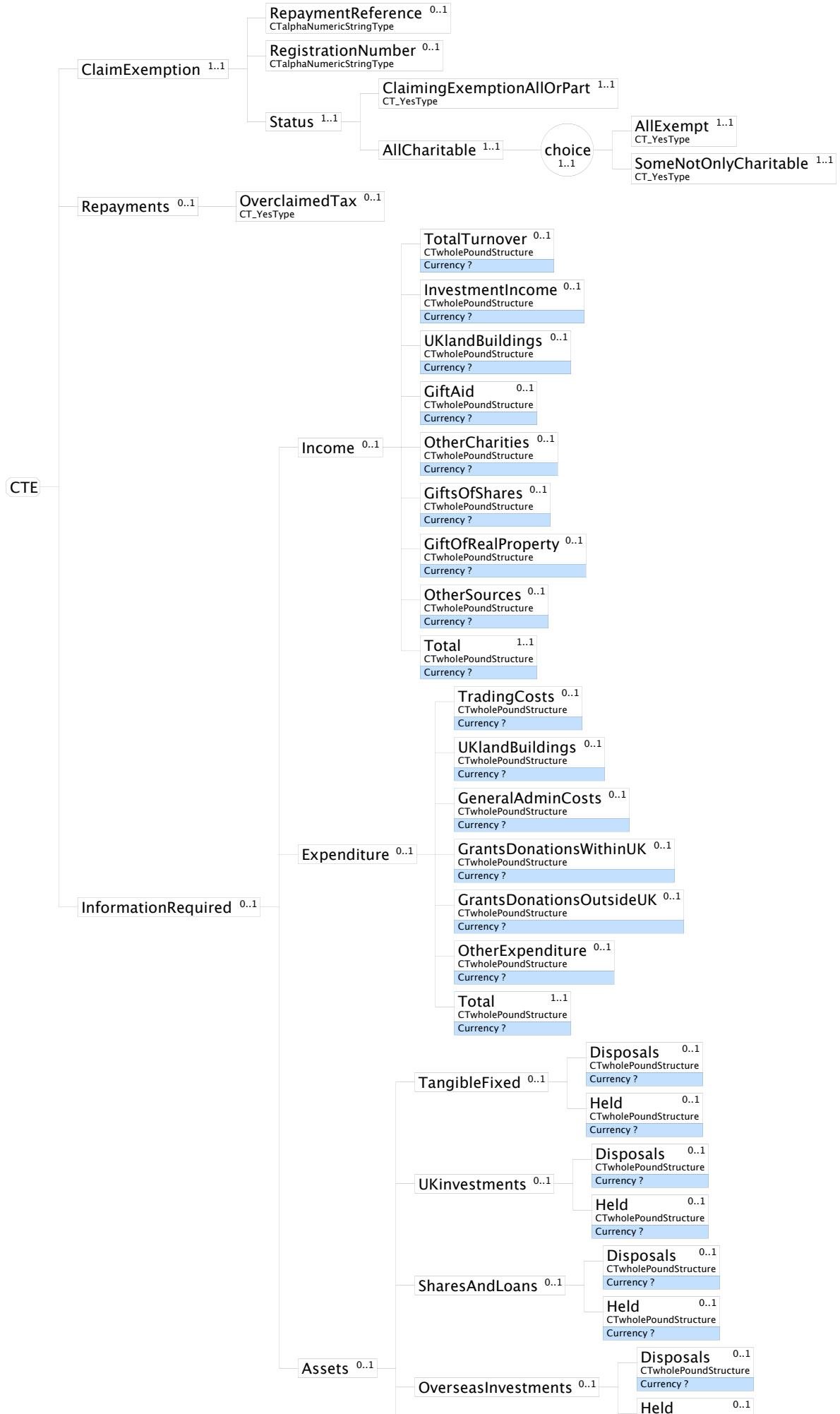
path	[CTD]
------	-------

element: Declaration

XML



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





type: CTE

XML



path

[CTE]

element: ClaimExemption

XML



path

[CTE]/ClaimExemption

cardinality

1..1

description

Claim exemption

id

[CLAIMEXEMPTION]

element: RepaymentReference

XML



base

CTalphaNumericStringType

path

[CTE]/ClaimExemption/RepaymentReference

cardinality

0..1

description

Charity/CASC repayment reference

example

XN8765

minLength

2

maxLength

11

pattern

(X[NRT]?|C[RH]|Z[BCDEFGHJKN]|EW|ST|NI)[0-9]{1,9}

id

[E5]

element: RegistrationNumber

XML



base

CTalphaNumericStringType

path

[CTE]/ClaimExemption/RegistrationNumber

cardinality

0..1

description

Charity Commission registration number, or Scottish Charity number (if applicable)

example

8763589

minLength	6
maxLength	8
id	[E10]

element: Status

XML



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

element: ClaimingExemptionAllOrPart

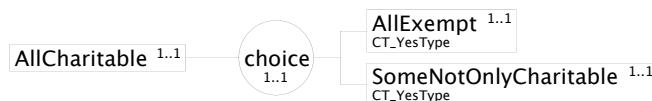
XML



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

element: AllCharitable

XML



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

choice:

XML



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

element: AllExempt

XML



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

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

element: SomeNotOnlyCharitable

XML



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

element: Repayments

XML



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

element: OverclaimedTax

XML



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

element: InformationRequired

XML



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

element: Income

XML



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

element: TotalTurnover

XML



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

element: InvestmentIncome

XML



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

element: UKlandBuildings

XML



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

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

element: GiftAid

XML



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

element: OtherCharities

XML



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

element: GiftsOfShares

XML



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

element: GiftOfRealProperty

XML



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

element: OtherSources

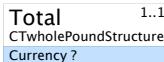
XML



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

element: Total

[XML](#)



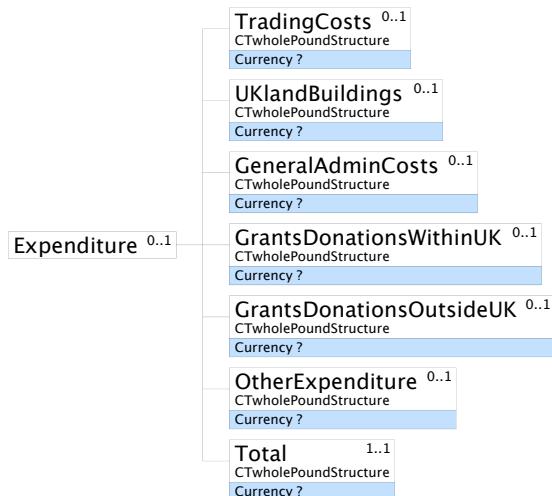
base	CTwholePoundStructure
path	[CTE]/InformationRequired/Income/Total
cardinality	1..1
description	Total
id	[E90]

validation rule:

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

element: Expenditure

[XML](#)



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

element: TradingCosts

[XML](#)



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

validation rule:

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

element: UKlandBuildings**XML**

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

validation rule:

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

element: GeneralAdminCosts**XML**

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

element: GrantsDonationsWithinUK**XML**

base	CTwholePoundStructure
path	[CTE]/InformationRequired/Expenditure/GrantsDonationsWithinUK
cardinality	0..1
description	All grants and donations made within the UK
id	[E110]

element: GrantsDonationsOutsideUK**XML**

base	CTwholePoundStructure
path	[CTE]/InformationRequired/Expenditure/GrantsDonationsOutsideUK
cardinality	0..1
description	All grants and donations made outside the UK
id	[E115]

element: OtherExpenditure

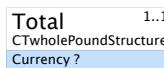
XML



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

element: Total

XML



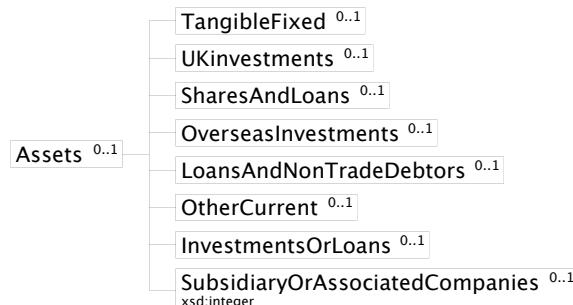
base	CTwholePoundStructure
path	[CTE]/InformationRequired/Expenditure/Total
cardinality	1..1
description	Total
id	[E125]

validation rule:

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

element: Assets

XML



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

element: TangibleFixed

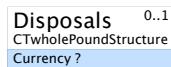
XML



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

element: Disposals

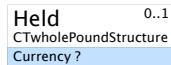
XML



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

element: Held

XML



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

element: UKinvestments

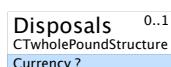
XML



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

element: Disposals

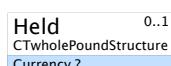
XML



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

element: Held

XML

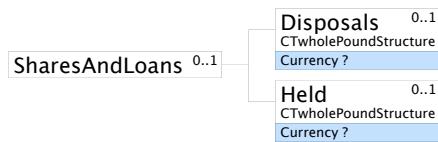


base	CTwholePoundStructure
path	[CTE]/InformationRequired/Assets/UKinvestments/Held
cardinality	0..1

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

element: SharesAndLoans

XML



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

element: Disposals

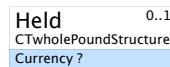
XML



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

element: Held

XML



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

element: OverseasInvestments

XML



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

element: Disposals

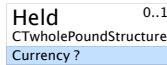
XML



base	CTwholePoundStructure
path	[CTE]/InformationRequired/Assets/OverseasInvestments/Disposals
cardinality	0..1
description	Disposals in period (total consideration received)
id	[E160]

element: Held

[XML](#)



base	CTwholePoundStructure
path	[CTE]/InformationRequired/Assets/OverseasInvestments/Held
cardinality	0..1
description	Held at the end of the period
id	[E165]

element: LoansAndNonTradeDebtors

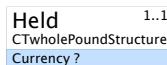
[XML](#)



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

element: Held

[XML](#)



base	CTwholePoundStructure
path	[CTE]/InformationRequired/Assets/LoansAndNonTradeDebtors/Held
cardinality	1..1
description	Held at the end of the period
id	[E170]

element: OtherCurrent

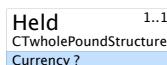
[XML](#)



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

element: Held

[XML](#)



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

element: InvestmentsOrLoans

[XML](#)



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

element: Qualifying

[XML](#)



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

validation rule:

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

element: ValueOfNonQualifying

[XML](#)



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

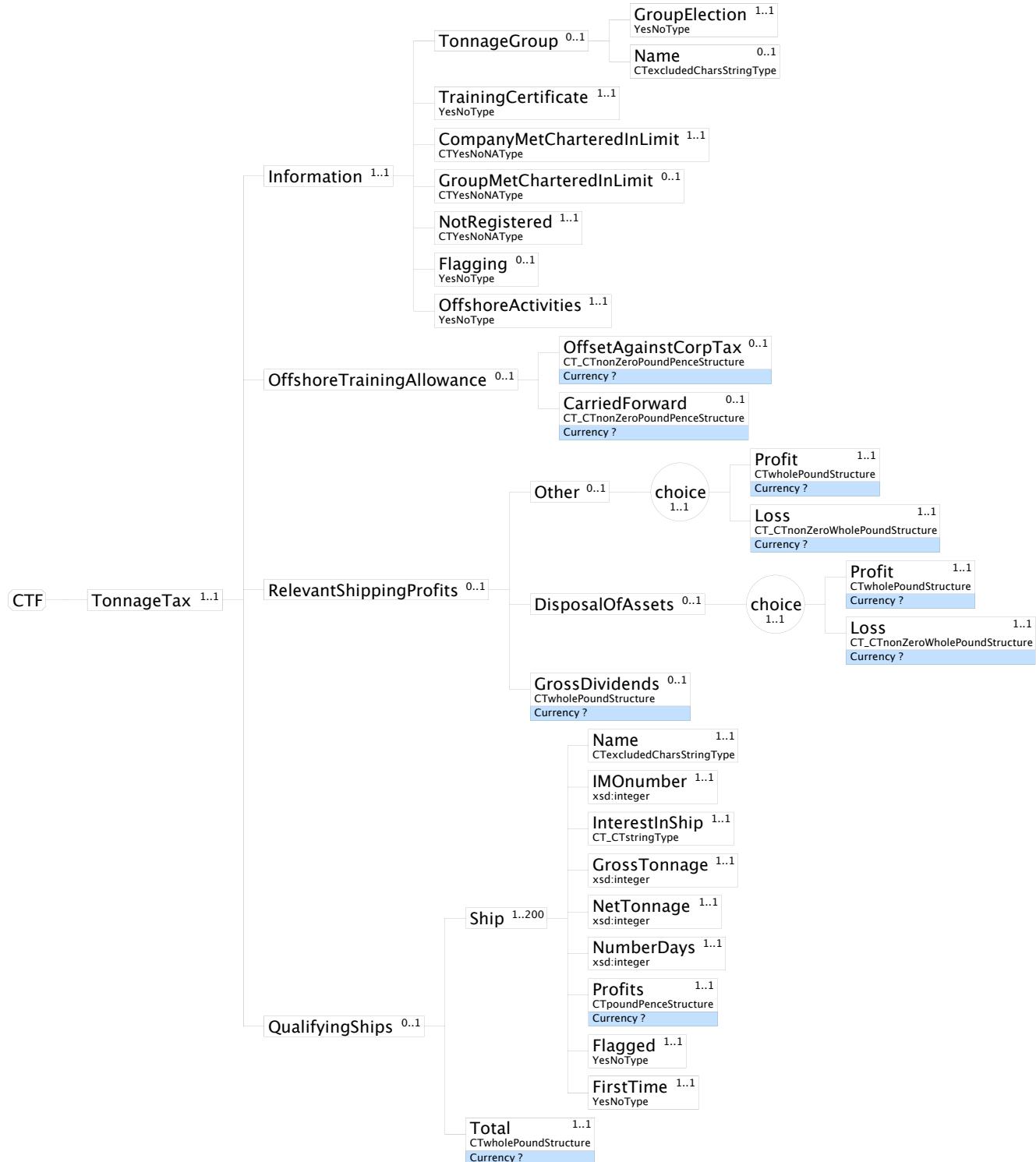
element: SubsidiaryOrAssociatedCompanies

[XML](#)



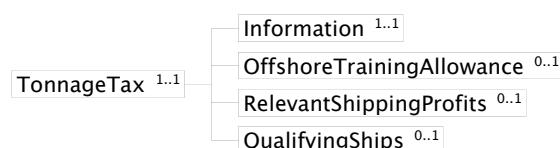
base	xsd:integer
path	[CTE]/InformationRequired/Assets/SubsidiaryOrAssociatedCompanies
cardinality	0..1
description	Number of subsidiary or associated companies the charity controls at the end of the period. Exclude companies that were dormant throughout the period

example	23
maxInclusive	999
id	[E190]



```
CTF --> TonnageTax 1..1
```

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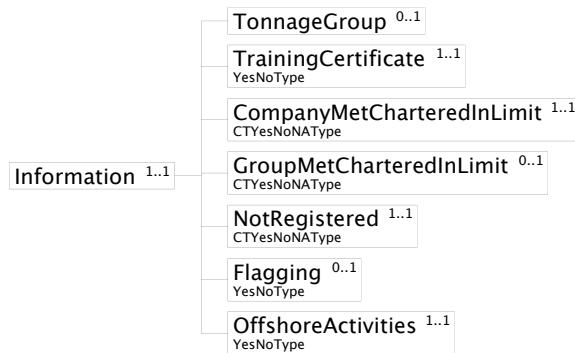
path	[CTF]/TonnageTax
cardinality	1..1
description	Tonnage tax
id	[TONNAGETAX]

validation rule:

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

element: Information

XML



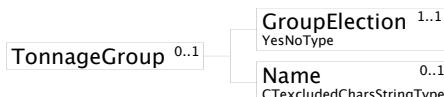
path	[CTF]/TonnageTax/Information
cardinality	1..1
description	Information
id	[INFORMATION]

validation rule:

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

element: TonnageGroup

XML



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

element: GroupElection

XML



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

validation rule:

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

element: Name

XML



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

validation rule:

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

element: TrainingCertificate

XML



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

element: CompanyMetCharteredInLimit

XML



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

validation rule:

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

element: GroupMetCharteredInLimit**XML**

GroupMetCharteredInLimit	0..1
CTYesNoNAType	

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

validation rule:

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

element: NotRegistered**XML**

NotRegistered	1..1
CTYesNoNAType	

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

element: Flagging**XML**

Flagging	0..1
YesNoType	

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

validation rule:

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

element: OffshoreActivities**XML**

OffshoreActivities	1..1
YesNoType	

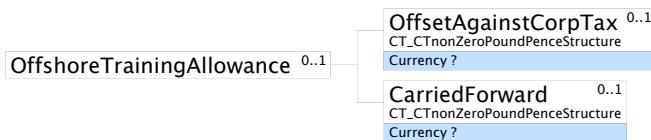
base	YesNoType
path	[CTF]/TonnageTax/Information/OffshoreActivities
cardinality	1..1
description	The company is subject to the special rules for offshore activities
id	[F40A/F40B]

validation rule:

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

element: OffshoreTrainingAllowance

XML



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

validation rule:

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

element: OffsetAgainstCorpTax

XML



base	CT_CTNonZeroPoundPenceStructure
path	[CTF]/TonnageTax/OffshoreTrainingAllowance/OffsetAgainstCorpTax
cardinality	0..1
description	The amount of training allowance to be offset against the Corporation Tax liability
id	[F45]

element: CarriedForward

XML



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

element: RelevantShippingProfits

XML

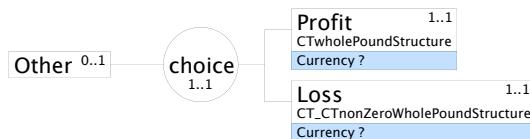


path	[CTF]/TonnageTax/RelevantShippingProfits
cardinality	0..1

description	Relevant shipping profits
id	[RELEVANTSHIPPINGPROFITS]

element: Other

XML



path	[CTF]/TonnageTax/RelevantShippingProfits/Other
cardinality	0..1
description	The profit or loss as shown in the companys accounts, other than non-tonnage tax profit or loss included elsewhere on the form CT600, and amounts included below
id	[F11]

choice:

XML



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

element: Profit

XML



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

element: Loss

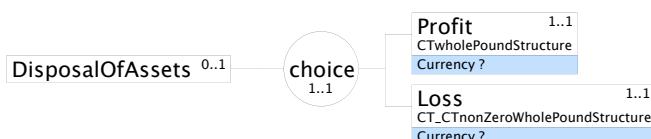
XML



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

element: DisposalOfAssets

XML



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

choice:

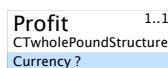
XML



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

element: Profit

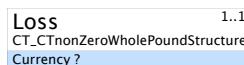
XML



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

element: Loss

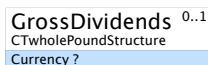
XML



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

element: GrossDividends

XML



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

element: QualifyingShips

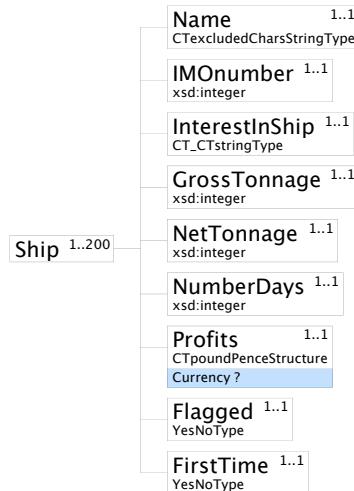
XML



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

element: Ship

XML



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

element: Name

XML



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

element: IMOnumber

XML



base	xsd:integer
path	[CTF]/TonnageTax/QualifyingShips/Ship/IMOnumber
cardinality	1..1
description	International Maritime Organisation number
example	5674321
pattern	[1-9][0-9]{6,7}
minInclusive	1000000
maxInclusive	99999999

id	[F70B]
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element: InterestInShip

XML

InterestInShip 1..1
CT_CType

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

enumerated values:

O	Owned or bareboat chartered in (but not finance leased)
F	Finance leased
T	Chartered in otherwise than on bareboat terms, for example time charter or voyage charter
G	chartered from another member of the same tonnage tax group

element: GrossTonnage

XML

GrossTonnage 1..1
xsd:integer

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

element: NetTonnage

XML

NetTonnage 1..1
xsd:integer

base	xsd:integer
path	[CTF]/TonnageTax/QualifyingShips/Ship/NetTonnage
cardinality	1..1
description	Net tonnage
example	9999999
minInclusive	0
maxInclusive	9999999
id	[F70E]

element: NumberDays

XML

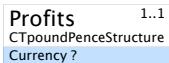
NumberDays 1..1
xsd:integer

base	xsd:integer
path	[CTF]/TonnageTax/QualifyingShips/Ship/NumberDays
cardinality	1..1
description	Number of days operated
example	324

minInclusive	1
maxInclusive	366
id	[F70F]

element: Profits

XML



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

element: Flagged

XML



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

element: FirstTime

XML



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

element: Total

XML



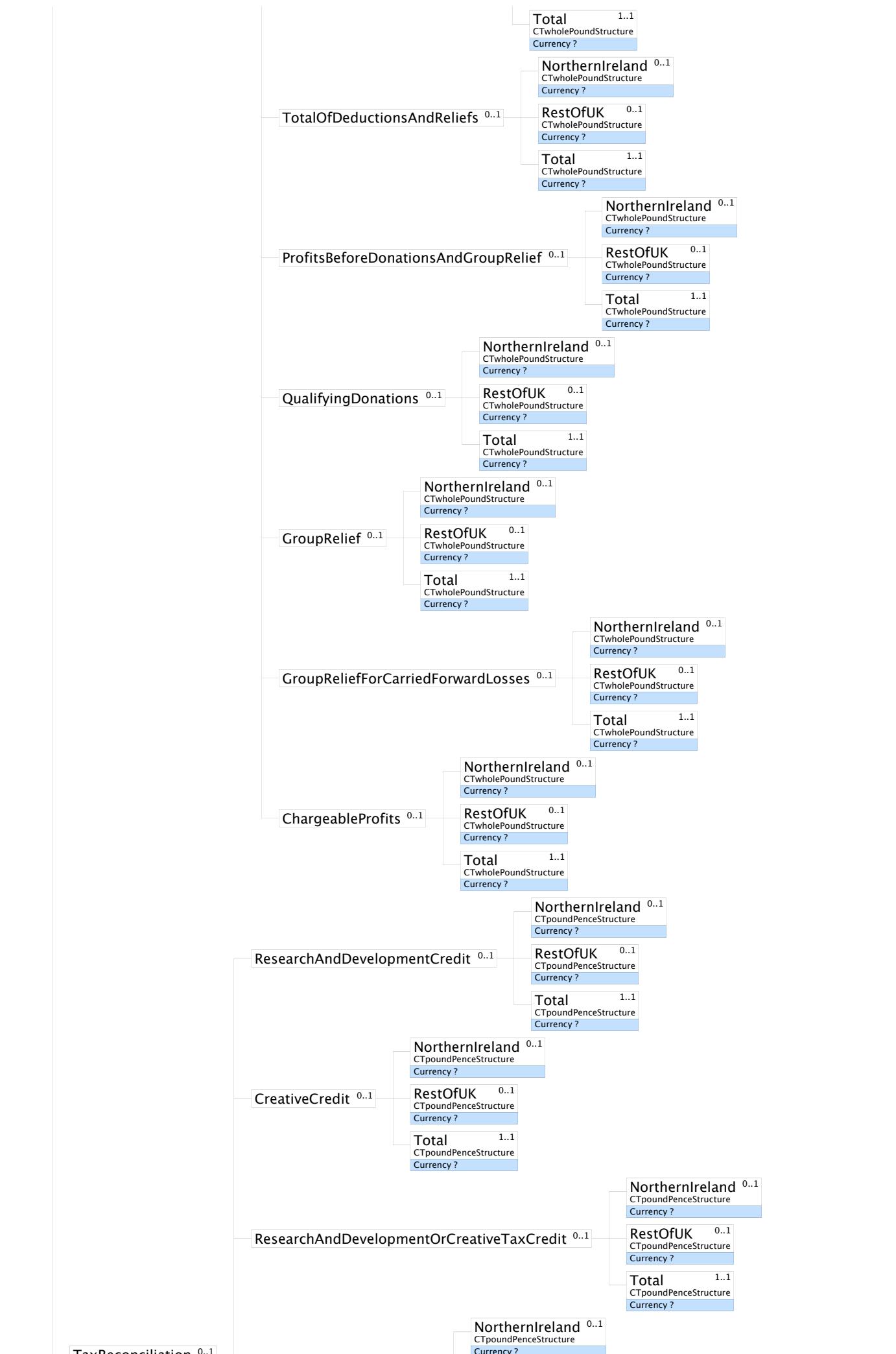
base	CTwholePoundStructure
path	[CTF]/TonnageTax/QualifyingShips/Total
cardinality	1..1
description	Total tonnage tax profits
id	[F70]

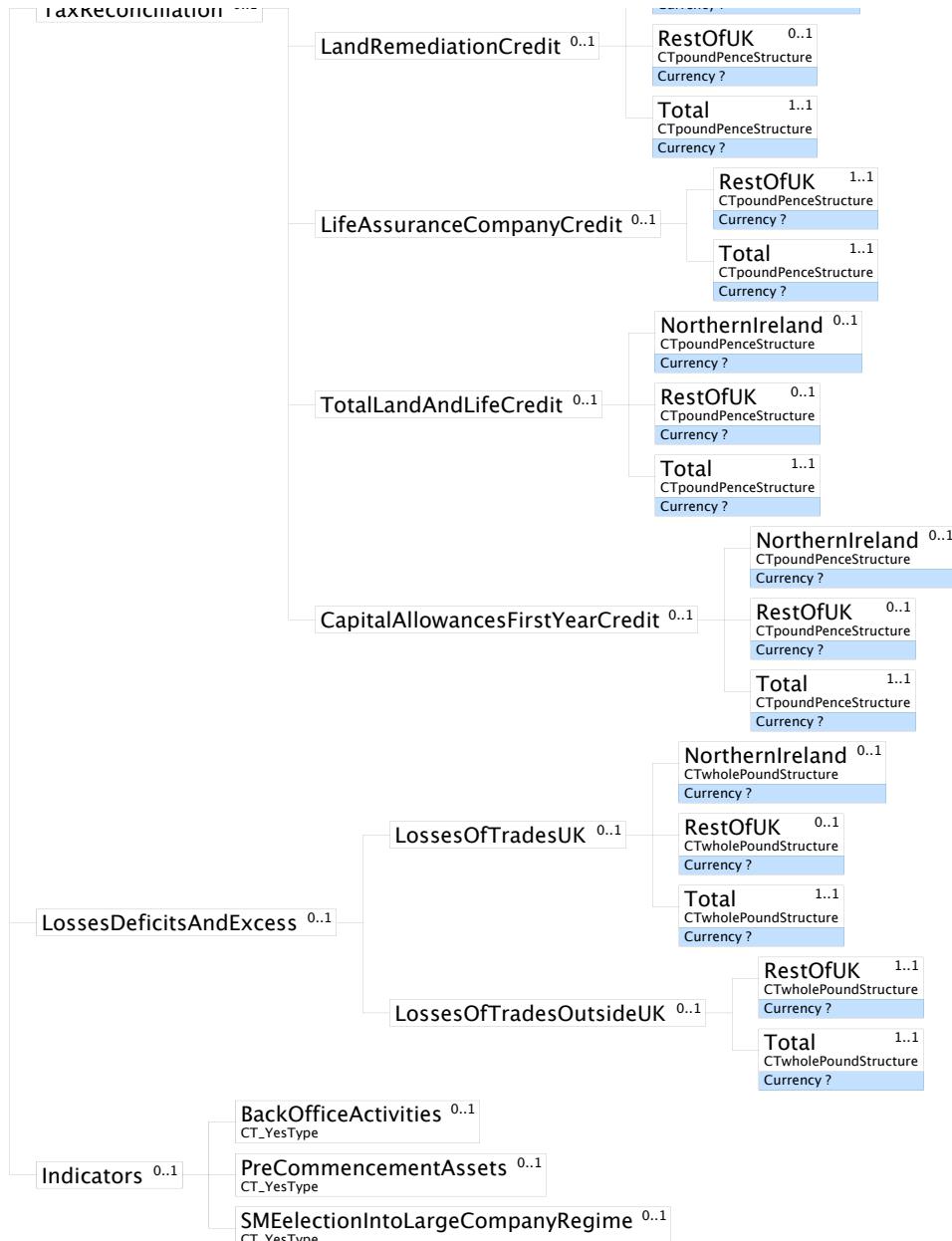
validation rule:

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



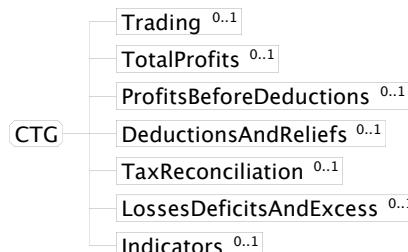






type: CTG

XML



path

[CTG]

element: Trading

XML



path

[CTG]/Trading

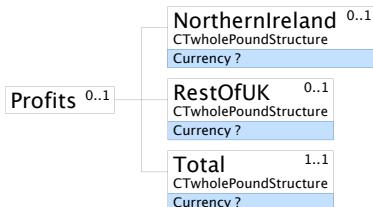
cardinality

0..1

description	Tax calculation
id	[TRADINGG]

validation rule:

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

element: Profits
XML


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

element: NorthernIreland
XML


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

element: RestOfUK
XML


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

element: Total
XML

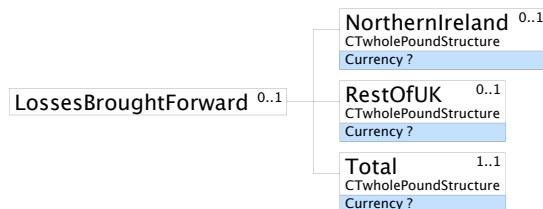

base	CTwholePoundStructure
path	[CTG]/Trading/Profits/Total
cardinality	1..1
description	Total
id	[G5C]

validation rule:

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

element: LossesBroughtForward

XML



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

element: NorthernIreland

XML



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

element: RestOfUK

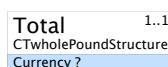
XML



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

element: Total

XML



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

cardinality	1..1
description	Total
id	[G10C]

validation rule:

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

element: LossesBroughtForwardUsed

[XML](#)



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

element: RestOfUK

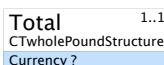
[XML](#)



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

element: Total

[XML](#)



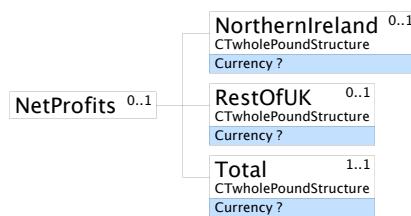
base	CTwholePoundStructure
path	[CTG]/Trading/LossesBroughtForwardUsed/Total
cardinality	1..1
description	Total
id	[G15C]

validation rule:

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

element: NetProfits

XML



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

element: NorthernIreland

XML



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

element: RestOfUK

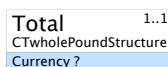
XML



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

element: Total

XML



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

validation rule:

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

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

element: TotalProfits

XML



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

element: NonTradeProfitsAndGains

XML



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

element: RestOfUK

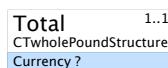
XML



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

element: Total

XML



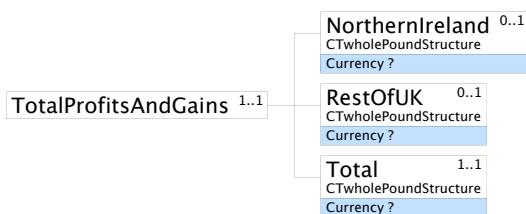
base	CTwholePoundStructure
path	[CTG]/TotalProfits/NonTradeProfitsAndGains/Total
cardinality	1..1
description	Total
id	[G25C]

validation rule:

error code: 9259	description: [G25C] should equal [G25B]
transactional message (en)	Box G25C must equal Box G25B

element: TotalProfitsAndGains

XML



path	[CTG]/TotalProfits/TotalProfitsAndGains
cardinality	1..1
description	Total profits and gains
id	[G30]

element: NorthernIreland

XML



base	CTwholePoundStructure
path	[CTG]/TotalProfits/TotalProfitsAndGains/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G30A]

element: RestOfUK

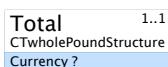
XML



base	CTwholePoundStructure
path	[CTG]/TotalProfits/TotalProfitsAndGains/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G30B]

element: Total

XML



base	CTwholePoundStructure
path	[CTG]/TotalProfits/TotalProfitsAndGains/Total
cardinality	1..1
description	Total
id	[G30C]

validation rule:

error code: 9262	description: If [G30C] is present, [G30A] or [G30B] should be present
transactional message (en)	Box G30C can only be completed if Box G30A or Box G30B are completed
error code: 9265	description: [G30C] should equal [G30A] plus [G30B].
transactional message (en)	Box G30C must equal the sum of Boxes G30A and G30B
error code: 9266	description: [G45C] should be present if [G30C] exceeds 0
transactional message (en)	Box G45C must be completed if Box G30C is greater than zero

element: ProfitsBeforeDeductions

XML



path	[CTG]/ProfitsBeforeDeductions
cardinality	0..1
description	Profits before deductions and reliefs
id	[PROFITSBEFOREDEDUCTIONSG]

element: LossesBroughtForward

XML



path	[CTG]/ProfitsBeforeDeductions/LossesBroughtForward
cardinality	0..1
description	Losses brought forward against certain investment income
id	[G35]

element: RestOfUK

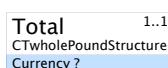
XML



base	CTwholePoundStructure
path	[CTG]/ProfitsBeforeDeductions/LossesBroughtForward/RestOfUK
cardinality	1..1
description	Rest of UK
id	[G35B]

element: Total

XML



base	CTwholePoundStructure
path	[CTG]/ProfitsBeforeDeductions/LossesBroughtForward/Total
cardinality	1..1
description	Total
id	[G35C]

validation rule:

error code: 9292	description: If [G35C] is present, [225] should be present
transactional message (en)	Box G35C can only be completed if Box 225 is completed
error code: 9293	description: [G35C] should equal [G35B]
transactional message (en)	Box G35C must equal Box G35B
error code: 9090	description: [G35C] should equal [225]
transactional message (en)	Box G35C must equal Box 225

element: DeficitsBroughtForward

XML



path	[CTG]/ProfitsBeforeDeductions/DeficitsBroughtForward
cardinality	0..1
description	Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward set against non-trading profits
id	[G40]

element: RestOfUK

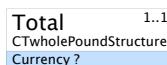
XML



base	CTwholePoundStructure
path	[CTG]/ProfitsBeforeDeductions/DeficitsBroughtForward/RestOfUK
cardinality	1..1
description	Rest of UK
id	[G40B]

element: Total

XML



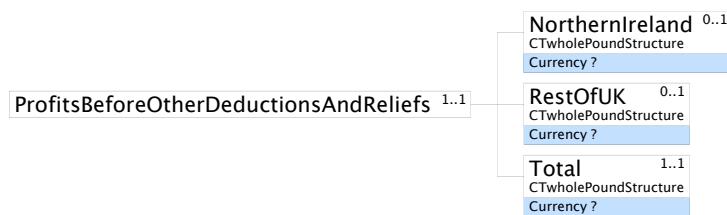
base	CTwholePoundStructure
path	[CTG]/ProfitsBeforeDeductions/DeficitsBroughtForward/Total
cardinality	1..1
description	Total
id	[G40C]

validation rule:

error code: 9091	description: If [G40C] is present, [230] should be present
transactional message (en)	Box G40C can only be completed if Box 230 is completed
error code: 9092	description: [G40C] should equal [G40B]
transactional message (en)	Box G40C must equal Box G40B
error code: 9093	description: [G40C] should equal [230]
transactional message (en)	Box G40C must equal Box 230

element: ProfitsBeforeOtherDeductionsAndReliefs

XML



path	[CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs
cardinality	1..1

description	Profits before other deductions and reliefs
id	[G45]

element: NorthernIreland

XML



base	CTwholePoundStructure
path	[CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G45A]

validation rule:

error code: 9095	description: [G45A] should equal [G30A]
transactional message (en)	Box G45A must equal Box G30A

element: RestOfUK

XML



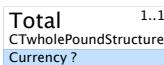
base	CTwholePoundStructure
path	[CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G45B]

validation rule:

error code: 9096	description: [G45B] must equal [G30B] minus ([G35B] plus [G40B])
transactional message (en)	Box G45B must equal Box G30B minus the sum of Boxes G35B and G40B

element: Total

XML



base	CTwholePoundStructure
path	[CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs/Total
cardinality	1..1
description	Total
id	[G45C]

validation rule:

error code: 9097	description: If [G45C] is present, [235] should be present
transactional message (en)	Box G45C can only be completed if Box 235 is completed
error code: 9098	description: If [G45C] is present, [G45A] or [G45B] should be present
transactional message (en)	Box G45C can only be completed if Box G45A or Box G45B are completed
error code: 9280	description: [G45C] must equal [G30C] minus ([G35C] plus [G40C])
transactional message (en)	Box G45C must equal Box G30C minus the sum of Boxes G35C and G40C
error code: 9294	description: [G45C] should equal [235]
transactional message (en)	Box G50C must equal Box 235
error code: 9295	description: [G105C] should be present if [G45C] exceeds 0

transactional message (en)	Box G105C must be completed if Box G45C is greater than zero
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element: DeductionsAndReliefs

XML



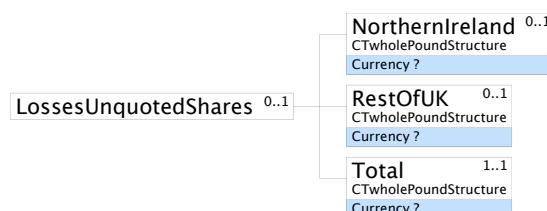
path	[CTG]/DeductionsAndReliefs
cardinality	0..1
id	[DEDUCTIONSANDRELIEFSG]

validation rule:

error code: 9297	description: [G100C] should be present if (the sum of [G50C], [G55C], [G60C], [G65C], [G70C], [G73C], [G75C], [G80C], [G92C], and [G95C]) exceeds 0
transactional message (en)	Box G100C must be completed if the sum of Boxes G50C, G55C, G60C, G65C, G70C, G73C, G75C, G80C, G92C, and G95C is greater than zero
error code: 9298	description: [G120C] should be present if [G105C] exceeds 0
transactional message (en)	Box G120C must be completed if Box G105C is greater than zero

element: LossesUnquotedShares

XML



path	[CTG]/DeductionsAndReliefs/LossesUnquotedShares
cardinality	0..1
description	Losses on unquoted shares
id	[G50]

element: NorthernIreland

XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/LossesUnquotedShares/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G50A]

element: RestOfUK

[XML](#)



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/LossesUnquotedShares/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G50B]

element: Total

[XML](#)



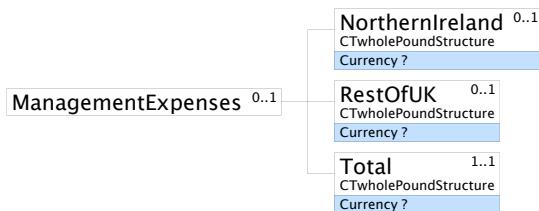
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/LossesUnquotedShares/Total
cardinality	1..1
description	Total
id	[G50C]

validation rule:

error code: 9299	description: If [G50C] is present, [240] should be present
transactional message (en)	Box G50C can only be completed if Box 240 is completed
error code: 9311	description: If [G50C] is present, [G50A] or [G50B] should be present
transactional message (en)	Box G50C can only be completed if Box G50A or Box G50B are completed
error code: 9317	description: [G50C] should equal [G50A] plus [G50B]
transactional message (en)	Box G50C must equal the sum of Boxes G50A and G50B
error code: 9402	description: [G50C] should equal [240].
transactional message (en)	Box G50C must equal Box 240

element: ManagementExpenses

[XML](#)



path	[CTG]/DeductionsAndReliefs/ManagementExpenses
cardinality	0..1
description	Management expenses
id	[G55]

element: NorthernIreland

XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/ManagementExpenses/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G55A]

element: RestOfUK

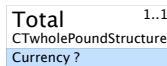
XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/ManagementExpenses/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G55B]

element: Total

XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/ManagementExpenses/Total
cardinality	1..1
description	Total
id	[G55C]

validation rule:

error code: 9410	description: If [G55C] is present, [245] should be present
transactional message (en)	Box G55C can only be completed if Box 245 is completed
error code: 9441	description: If [G55C] is present, [G55A] or [G55B] should be present
transactional message (en)	Box G55C can only be completed if Box G55A or Box G55B are completed
error code: 9442	description: [G55C] should equal [G55A] plus [G55B]
transactional message (en)	Box G55C must equal the sum of Boxes G55A and G55B
error code: 9443	description: [G55C] should equal [245].
transactional message (en)	Box G55C must equal Box 245

element: UKpropertyBusinessLosses

XML



path	[CTG]/DeductionsAndReliefs/UKpropertyBusinessLosses
cardinality	0..1

description	UK property business losses for this or previous accounting period
id	[G60]

element: NorthernIreland

XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/UKpropertyBusinessLosses/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G60A]

element: RestOfUK

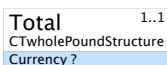
XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/UKpropertyBusinessLosses/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G60B]

element: Total

XML



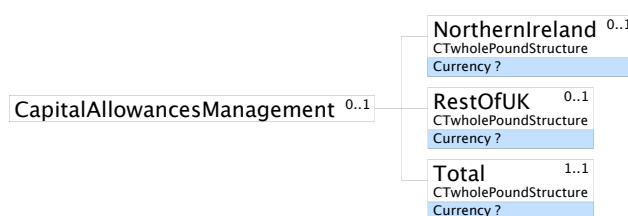
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/UKpropertyBusinessLosses/Total
cardinality	1..1
description	Total
id	[G60C]

validation rule:

error code: 9444	description: If [G60C] is present, [250] should be present
transactional message (en)	Box G60C can only be completed if Box 250 is completed
error code: 9445	description: If [G60C] is present, [G60A] or [G60B] should be present
transactional message (en)	Box G60C can only be completed if Box G60A or Box G60B are completed
error code: 9446	description: [G60C] should equal [G60A] plus [G60B]
transactional message (en)	Box G60C must equal the sum of Boxes G60A and G60B
error code: 9447	description: [G60C] should equal [250].
transactional message (en)	Box G60C must equal Box 250

element: CapitalAllowancesManagement

XML



path	[CTG]/DeductionsAndReliefs/CapitalAllowancesManagement
cardinality	0..1
description	Capital allowances for the purposes of management of the business
id	[G65]

element: NorthernIreland

XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/CapitalAllowancesManagement/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G65A]

element: RestOfUK

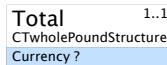
XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/CapitalAllowancesManagement/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G65B]

element: Total

XML



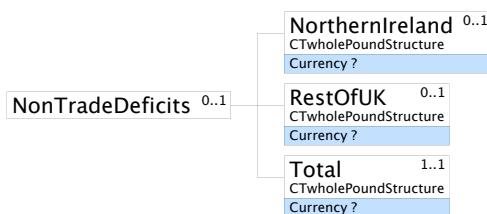
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/CapitalAllowancesManagement/Total
cardinality	1..1
description	Total
id	[G65C]

validation rule:

error code: 9448	description: If [G65C] is present, [255] should be present
transactional message (en)	Box G65C can only be completed if Box 255 is completed
error code: 9449	description: If [G65C] is present, [G65A] or [G65B] should be present
transactional message (en)	Box G65C can only be completed if Box G65A or Box G65B are completed
error code: 9530	description: [G65C] should equal [G65A] plus [G65B].
transactional message (en)	Box G65C must equal the sum of Boxes G65A and G65B
error code: 9531	description: [G65C] should equal [255].
transactional message (en)	Box G65C must equal Box 255

element: NonTradeDeficits

XML



path	[CTG]/DeductionsAndReliefs/NonTradeDeficits
cardinality	0..1
description	Non-trade deficits for this accounting period from loan relationships and derivative contracts (financial instruments)
id	[G70]

element: NorthernIreland

XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/NonTradeDeficits/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G70A]

element: RestOfUK

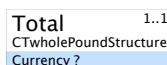
XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/NonTradeDeficits/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G70B]

element: Total

XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/NonTradeDeficits/Total
cardinality	1..1
description	Total
id	[G70C]

validation rule:

error code: 9532	description: If [G70C] is present, [260] should be present
transactional message (en)	Box G70C can only be completed if Box 260 is completed
error code: 9533	description: If [G70C] is present, [G70A] or [G70B] should be present
transactional message (en)	Box G70C can only be completed if Box G70A or Box G70B are completed
error code: 9534	description: [G70C] should equal [G70A] plus [G70B].

transactional message (en)	Box G70C must equal the sum of Boxes G70A and G70B
error code: 9535	description: [G70C] should equal [260].
transactional message (en)	Box G70C must equal Box 260

element: CarriedForwardNonTradeDeficits

XML



path	[CTG]/DeductionsAndReliefs/CarriedForwardNonTradeDeficits
cardinality	0..1
description	Carried forward non-trade deficits from loan relationships and derivative contracts (financial instruments)
id	[G73]

element: NorthernIreland

XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/CarriedForwardNonTradeDeficits/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G73A]

element: RestOfUK

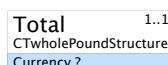
XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/CarriedForwardNonTradeDeficits/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G73B]

element: Total

XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/CarriedForwardNonTradeDeficits/Total
cardinality	1..1
description	Total
id	[G73C]

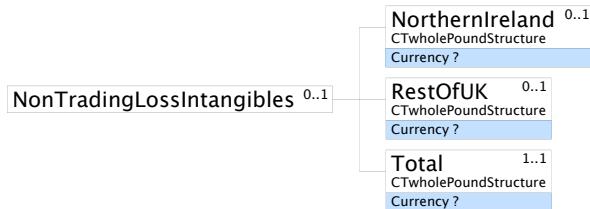
validation rule:

error code: 9536	description: If [G73C] is present, [263] should be present
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transactional message (en)	Box G73C can only be completed if Box 263 is completed
error code: 9537	description: If [G73C] is present, [G73A] or [G73B] should be present
transactional message (en)	Box G73C can only be completed if Box G73A or Box G73B are completed
error code: 9538	description: [G73C] should equal [G73A] plus [G73B].
transactional message (en)	Box G73C must equal the sum of Boxes G73A and G73B
error code: 9539	description: [G73C] should equal [263].
transactional message (en)	Box G73C must equal Box 263

element: NonTradingLossIntangibles

XML



path	[CTG]/DeductionsAndReliefs/NonTradingLossIntangibles
cardinality	0..1
description	Non-trading losses on intangible fixed assets
id	[G75]

element: NorthernIreland

XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/NonTradingLossIntangibles/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G75A]

element: RestOfUK

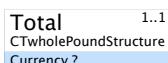
XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/NonTradingLossIntangibles/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G75B]

element: Total

XML

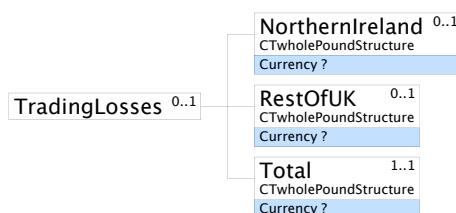


base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/NonTradingLossIntangibles/Total
cardinality	1..1
description	Total

id	[G75C]
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validation rule:

error code: 9540	description: If [G75C] is present, [265] should be present
transactional message (en)	Box G75C can only be completed if Box 265 is completed
error code: 9541	description: If [G75C] is present, [G75A] or [G75B] should be present
transactional message (en)	Box G75C can only be completed if Box G75A or Box G75B are completed
error code: 9542	description: [G75C] should equal [G75A] plus [G75B].
transactional message (en)	Box G75C must equal the sum of Boxes G75A and G75B
error code: 9570	description: [G75C] should equal [265].
transactional message (en)	Box G75C must equal Box 265

element: TradingLosses
XML


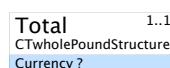
path	[CTG]/DeductionsAndReliefs/TradingLosses
cardinality	0..1
description	Total trading losses of this or a later accounting period – value
id	[G80]

element: NorthernIreland
XML


base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/TradingLosses/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G80A]

element: RestOfUK
XML


base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/TradingLosses/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G80B]

element: Total
XML


base	CTwholePoundStructure
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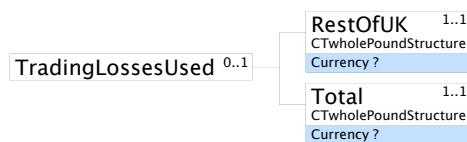
path	[CTG]/DeductionsAndReliefs/TradingLosses/Total
cardinality	1..1
description	Total
id	[G80C]

validation rule:

error code: 9571	description: If [G80C] is present, [275] should be present
transactional message (en)	Box G80C can only be completed if Box 275 is completed
error code: 9572	description: If [G80C] is present, [G80A] or [G80B] should be present
transactional message (en)	Box G80C can only be completed if Box G80A or Box G80B are completed
error code: 9573	description: [G80C] should equal [G80A] plus [G80B]
transactional message (en)	Box G80C must equal the sum of Boxes G80A and G80B
error code: 9574	description: [G80C] should equal [275].
transactional message (en)	Box G80C must equal Box 275

element: TradingLossesUsed

XML



path	[CTG]/DeductionsAndReliefs/TradingLossesUsed
cardinality	0..1
description	Total trading losses of this or a later accounting period – amount used
id	[G85]

element: RestOfUK

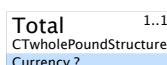
XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/TradingLossesUsed/RestOfUK
cardinality	1..1
description	Rest of UK
id	[G85B]

element: Total

XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/TradingLossesUsed/Total
cardinality	1..1
description	Total
id	[G85C]

validation rule:

error code: 9575	description: [G85C] should equal [G85B].
transactional message (en)	Box G85C must equal Box G85B

element: TradingLossesCarriedBack

XML



base	CT_YesType
path	[CTG]/DeductionsAndReliefs/TradingLossesCarriedBack
cardinality	0..1
description	Are amounts carried back from later accounting periods included in box G80?
id	[G90]

validation rule:

error code: 9576	description: If [G90] is present, [280] should be present
transactional message (en)	Box G90 can only be completed if Box 280 is completed

element: TradingLossesCarriedForward

XML



path	[CTG]/DeductionsAndReliefs/TradingLossesCarriedForward
cardinality	0..1
description	Trading losses carried forward and claimed against total profits – value
id	[G92]

element: NorthernIreland

XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/TradingLossesCarriedForward/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G92A]

element: RestOfUK

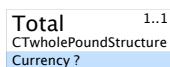
XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/TradingLossesCarriedForward/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G92B]

element: Total

XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/TradingLossesCarriedForward/Total
cardinality	1..1
description	Total
id	[G92C]

validation rule:

error code: 9577	description: If [G92C] is present, [285] should be present
transactional message (en)	Box G92C can only be completed if Box 285 is completed
error code: 9578	description: If [G92C] is present, [G92A] or [G92B] should be present
transactional message (en)	Box G92C can only be completed if Box G92A or Box G92B are completed
error code: 9579	description: [G92C] should equal [G92A] plus [G92B]
transactional message (en)	Box G92C must equal the sum of Boxes G92A and G92B
error code: 9580	description: [G92C] should equal [285].
transactional message (en)	Box G92C must equal Box 285

element: TradingLossesCarriedForwardUsed

[XML](#)



path	[CTG]/DeductionsAndReliefs/TradingLossesCarriedForwardUsed
cardinality	0..1
description	Trading losses carried forward and claimed against total profits – amount used
id	[G93]

element: RestOfUK

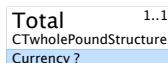
[XML](#)



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/TradingLossesCarriedForwardUsed/RestOfUK
cardinality	1..1
description	Rest of UK
id	[G93B]

element: Total

[XML](#)



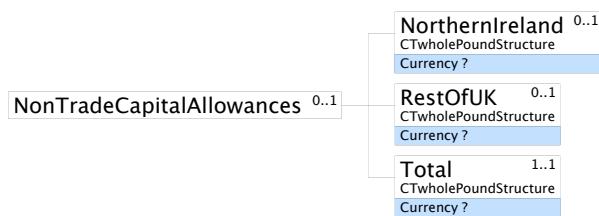
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/TradingLossesCarriedForwardUsed/Total
cardinality	1..1
description	Total
id	[G93C]

validation rule:

error code: 9581	description: [G93C] should equal [G93B].
transactional message (en)	Box G93C must equal Box G93B

element: NonTradeCapitalAllowances

XML



path	[CTG]/DeductionsAndReliefs/NonTradeCapitalAllowances
cardinality	0..1
description	Non-trade capital allowances
id	[G95]

element: NorthernIreland

XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/NonTradeCapitalAllowances/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G95A]

element: RestOfUK

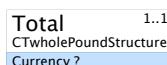
XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/NonTradeCapitalAllowances/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G95B]

element: Total

XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/NonTradeCapitalAllowances/Total
cardinality	1..1
description	Total
id	[G95C]

validation rule:

error code: 9582	description: If [G95C] is present, [290] should be present
transactional message (en)	Box G95C can only be completed if Box 290 is completed
error code: 9583	description: If [G95C] is present, [G95A] or [G95B] should be present
transactional message (en)	Box G95C can only be completed if Box G95A or Box G95B are completed
error code: 9584	description: [G95C] should equal [G95A] plus [G95B]
transactional message (en)	Box G95C must equal the sum of Boxes G95A and G95B

error code: 9585	description: [G95C] should equal [290].
transactional message (en)	Box G95C must equal Box 290

element: TotalOfDeductionsAndReliefs

XML



path	[CTG]/DeductionsAndReliefs/TotalOfDeductionsAndReliefs
cardinality	0..1
description	Total of deductions and reliefs
id	[G100]

element: NorthernIreland

XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/TotalOfDeductionsAndReliefs/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G100A]

element: RestOfUK

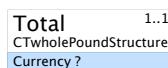
XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/TotalOfDeductionsAndReliefs/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G100B]

element: Total

XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/TotalOfDeductionsAndReliefs/Total
cardinality	1..1
description	Total
id	[G100C]

validation rule:

error code: 9586	description: If [G100C] is present, [295] should be present
transactional message (en)	Box G100C can only be completed if Box 295 is completed
error code: 9587	description: If [G100C] is present, [G100A] or [G100B] should be present

transactional message (en)	Box G100C can only be completed if Box G100A or Box G100B are completed
error code: 9588	description: [G100C] must equal the sum of [G50C], [G55C], [G60C], [G65C], [G70C], [G73C], [G75C], [G80C], [G92C] and [G95C]
transactional message (en)	Box G100C must equal the sum of Boxes G50C, G55C, G60C, G65C, G70C, G73C, G75C, G80C, G92C and G95C
error code: 9589	description: [G100C] should equal [295].
transactional message (en)	Box G100C must equal Box 295
error code: 9590	description: [G100C] should equal [G100A] plus [G100B]
transactional message (en)	Box G100C must equal the sum of Boxes G100A and G100B

element: ProfitsBeforeDonationsAndGroupRelief

XML



path	[CTG]/DeductionsAndReliefs/ProfitsBeforeDonationsAndGroupRelief
cardinality	0..1
description	Profits before qualifying donations and group relief
id	[G105]

element: NorthernIreland

XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/ProfitsBeforeDonationsAndGroupRelief/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G105A]

element: RestOfUK

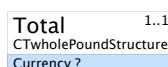
XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/ProfitsBeforeDonationsAndGroupRelief/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G105B]

element: Total

XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/ProfitsBeforeDonationsAndGroupRelief/Total
cardinality	1..1

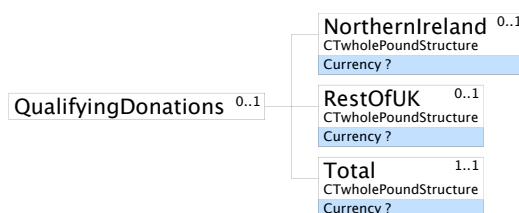
description	Total
id	[G105C]

validation rule:

error code: 9591	description: If [G105C] is present, [300] should be present
transactional message (en)	Box G105C can only be completed if Box 300 is completed
error code: 9592	description: If [G105C] is present, [G105A] or [G105B] should be present
transactional message (en)	Box G105C can only be completed if Box G105A or Box G105B are completed
error code: 9593	description: [G105C] must equal [G45C] minus [G100C]
transactional message (en)	Box G105C must equal Box G45C minus Box G100C
error code: 9594	description: [G105C] should equal [300].
transactional message (en)	Box G105C must equal Box 300
error code: 9595	description: [G105C] should equal [G105A] plus [G105B]
transactional message (en)	Box G105C must equal the sum of Boxes G105A and G105B

element: QualifyingDonations

XML



path	[CTG]/DeductionsAndReliefs/QualifyingDonations
cardinality	0..1
description	Qualifying donations
id	[G110]

element: NorthernIreland

XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/QualifyingDonations/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G110A]

element: RestOfUK

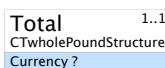
XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/QualifyingDonations/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G110B]

element: Total

XML



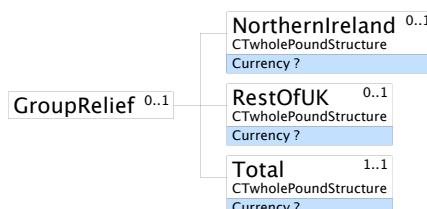
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/QualifyingDonations/Total
cardinality	1..1
description	Total
id	[G110C]

validation rule:

error code: 9596	description: If [G110C] is present, [305] should be present
transactional message (en)	Box G110C can only be completed if Box 305 is completed
error code: 9597	description: If [G110C] is present, [G110A] or [G110B] should be present
transactional message (en)	Box G110C can only be completed if Box G110A or Box G110B are completed
error code: 9598	description: [G110C] should equal [G110A] plus [G110B]
transactional message (en)	Box G110C must equal the sum of Boxes G110A and G110B
error code: 9599	description: [G110C] should equal [305].
transactional message (en)	Box G110C must equal Box 305

element: GroupRelief

XML



path	[CTG]/DeductionsAndReliefs/GroupRelief
cardinality	0..1
description	Group relief
id	[G115]

element: NorthernIreland

XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/GroupRelief/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G115A]

element: RestOfUK

XML

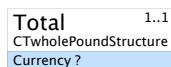


base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/GroupRelief/RestOfUK
cardinality	0..1

description	Rest of UK
id	[G115B]

element: Total

XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/GroupRelief/Total
cardinality	1..1
description	Total
id	[G115C]

validation rule:

error code: 9701	description: If [G115C] is present, [310] should be present
transactional message (en)	Box G115C can only be completed if Box 310 is completed
error code: 9702	description: If [G115C] is present, [G115A] or [G115B] should be present
transactional message (en)	Box G115C can only be completed if Box G115A or Box G115B are completed
error code: 9703	description: [G115C] should equal [G115A] plus [G115B]
transactional message (en)	Box G115C must equal the sum of Boxes G115A and G115B
error code: 9704	description: [G115C] should equal [310].
transactional message (en)	Box G115C must equal Box 310

element: GroupReliefForCarriedForwardLosses

XML



path	[CTG]/DeductionsAndReliefs/GroupReliefForCarriedForwardLosses
cardinality	0..1
description	Group relief for carried forward losses
id	[G117]

element: NorthernIreland

XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/GroupReliefForCarriedForwardLosses/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G117A]

element: RestOfUK

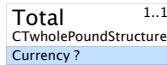
XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/GroupReliefForCarriedForwardLosses/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G117B]

element: Total

[XML](#)



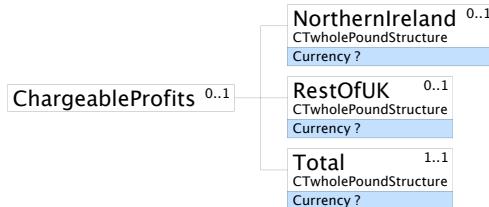
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/GroupReliefForCarriedForwardLosses/Total
cardinality	1..1
description	Total
id	[G117C]

validation rule:

error code: 9705	description: If [G117C] is present, [312] should be present
transactional message (en)	Box G117C can only be completed if Box 312 is completed
error code: 9706	description: If [G117C] is present, [G117A] or [G117B] should be present
transactional message (en)	Box G117C can only be completed if Box G117A or Box G117B are completed
error code: 9707	description: [G117C] should equal [G117A] plus [G117B]
transactional message (en)	Box G117C must equal the sum of Boxes G117A and G117B
error code: 9708	description: [G117C] should equal [312].
transactional message (en)	Box G117C must equal Box 312

element: ChargeableProfits

[XML](#)



path	[CTG]/DeductionsAndReliefs/ChargeableProfits
cardinality	0..1
description	Profits chargeable to corporation tax
id	[G120]

element: NorthernIreland

[XML](#)



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/ChargeableProfits/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G120A]

element: RestOfUK

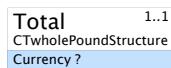
XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/ChargeableProfits/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G120B]

element: Total

XML



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/ChargeableProfits/Total
cardinality	1..1
description	Total
id	[G120C]

validation rule:

error code: 9709	description: If [G120C] is present, [G120A] or [G120B] should be present
transactional message (en)	Box G120C can only be completed if Box G120A or Box G120B are completed
error code: 9808	description: [G120C] must equal [G105C] minus (the sum of [G110C], [G115C], and [G117C])
transactional message (en)	Box G120C must equal Box G105C minus (the sum of Boxes G110C, G115C and G117C)
error code: 9809	description: [G120C] should equal [315].
transactional message (en)	Box G120C must equal Box 315
error code: 9810	description: [G120C] should equal [G120A] plus [G120B]
transactional message (en)	Box G120C must equal the sum of Boxes G120A and G120B

element: TaxReconciliation

XML



path	[CTG]/TaxReconciliation
cardinality	0..1
description	Tax reconciliation
id	[TAXRECONCILIATION]

validation rule:

error code: 9811	description: [G135C] should be present if ([G125C] plus [G130C]) exceeds 0
transactional message (en)	Box G135C must be completed if the sum of Boxes G125C and G130C is greater than zero
error code: 9812	description: [G150C] should be present if ([G140C] plus [G145C]) exceeds 0
transactional message (en)	Box G150C must be completed if the sum of Boxes G140C and G145C is greater than zero

element: ResearchAndDevelopmentCredit

XML



path	[CTG]/TaxReconciliation/ResearchAndDevelopmentCredit
cardinality	0..1
description	Research and Development credit
id	[G125]

element: NorthernIreland

XML



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/ResearchAndDevelopmentCredit/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G125A]

element: RestOfUK

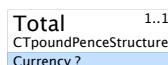
XML



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/ResearchAndDevelopmentCredit/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G125B]

element: Total

XML



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/ResearchAndDevelopmentCredit/Total
cardinality	1..1
description	Total
id	[G125C]

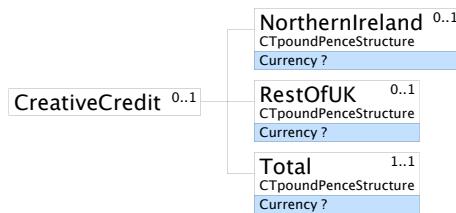
validation rule:

error code: 9820	description: If [G125C] is present, [530] should be present
transactional message (en)	Box G125C can only be completed if Box 530 is completed
error code: 9821	description: If [G125C] is present, [G125A] or [G125B] should be present
transactional message (en)	Box G125C can only be completed if Box G125A or Box G125B are completed
error code: 9822	description: [G125C] should equal [G125A] plus [G125B]
transactional message (en)	Box G125C must equal the sum of Boxes G125A and G125B

error code: 9823	description: [G125C] should equal [530].
transactional message (en)	Box G125C must equal Box 530

element: CreativeCredit

XML



path	[CTG]/TaxReconciliation/CreativeCredit
cardinality	0..1
description	Creative tax credit
id	[G130]

element: NorthernIreland

XML



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/CreativeCredit/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G130A]

element: RestOfUK

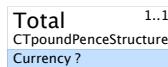
XML



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/CreativeCredit/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G130B]

element: Total

XML



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/CreativeCredit/Total
cardinality	1..1
description	Total
id	[G130C]

validation rule:

error code: 9824	description: If [G130C] is present, [540] should be present
transactional message (en)	Box G130C can only be completed if Box 540 is completed
error code: 9825	description: If [G130C] is present, [G130A] or [G130B] should be present

transactional message (en)	Box G130C can only be completed if Box G130A or Box G130B are completed
error code: 9826	description: [G130C] should equal [G130A] plus [G130B]
transactional message (en)	Box G130C must equal the sum of Boxes G130A and G130B
error code: 9827	description: [G130C] should equal [540].
transactional message (en)	Box G130C must equal Box 540

element: ResearchAndDevelopmentOrCreativeTaxCredit

XML



path	[CTG]/TaxReconciliation/ResearchAndDevelopmentOrCreativeTaxCredit
cardinality	0..1
description	Total of Research and Development credit or creative tax credit
id	[G135]

element: NorthernIreland

XML



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/ResearchAndDevelopmentOrCreativeTaxCredit/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G135A]

element: RestOfUK

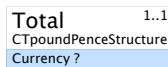
XML



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/ResearchAndDevelopmentOrCreativeTaxCredit/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G135B]

element: Total

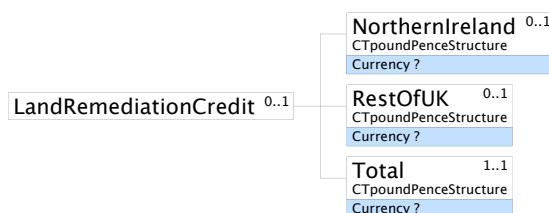
XML



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/ResearchAndDevelopmentOrCreativeTaxCredit/Total
cardinality	1..1
description	Total
id	[G135C]

validation rule:

error code: 9828	description: If [G135C] is present, [545] should be present
transactional message (en)	Box G135C can only be completed if Box 545 is completed
error code: 9829	description: If [G135C] is present, [G135A] or [G135B] should be present
transactional message (en)	Box G135C can only be completed if Box G135A or Box G135B are completed
error code: 9830	description: [G135C] should equal [G125C] plus [G130C]
transactional message (en)	Box G135C must equal the sum of Boxes G125C and G130C
error code: 9831	description: [G135C] should equal [545].
transactional message (en)	Box G135C must equal Box 545
error code: 9832	description: [G135C] should equal [G135A] plus [G135B]
transactional message (en)	Box G135C must equal the sum of Boxes G135A and G135B

element: LandRemediationCredit**XML**

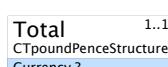
path	[CTG]/TaxReconciliation/LandRemediationCredit
cardinality	0..1
description	Land remediation tax credit
id	[G140]

element: NorthernIreland**XML**

base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/LandRemediationCredit/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G140A]

element: RestOfUK**XML**

base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/LandRemediationCredit/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G140B]

element: Total**XML**

base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/LandRemediationCredit/Total
cardinality	1..1
description	Total
id	[G140C]

validation rule:

error code: 9833	description: If [G140C] is present, [550] should be present
transactional message (en)	Box G140C can only be completed if Box 550 is completed
error code: 9834	description: If [G140C] is present, [G140A] or [G140B] should be present
transactional message (en)	Box G140C can only be completed if Box G140A or Box G140B are completed
error code: 9835	description: [G140C] should equal [G140A] plus [G140B]
transactional message (en)	Box G140C must equal the sum of Boxes G140A and G140B
error code: 9957	description: [G140C] should equal [550].
transactional message (en)	Box G140C must equal Box 550

element: LifeAssuranceCompanyCredit

[XML](#)



path	[CTG]/TaxReconciliation/LifeAssuranceCompanyCredit
cardinality	0..1
description	Life assurance company tax credit
id	[G145]

element: RestOfUK

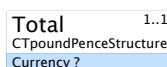
[XML](#)



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/LifeAssuranceCompanyCredit/RestOfUK
cardinality	1..1
description	Rest of UK
id	[G145B]

element: Total

[XML](#)



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/LifeAssuranceCompanyCredit/Total
cardinality	1..1
description	Total
id	[G145C]

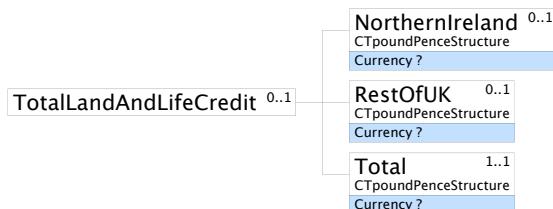
validation rule:

error code: 9958	description: If [G145C] is present, [555] should be present
transactional message (en)	Box G145C can only be completed if Box 555 is completed

error code: 9959	description: [G145C] should equal [G145B].
transactional message (en)	Box G145C must equal box G145B
error code: 9960	description: [G145C] should equal [555].
transactional message (en)	Box G145C must equal Box 555

element: TotalLandAndLifeCredit

XML



path	[CTG]/TaxReconciliation/TotalLandAndLifeCredit
cardinality	0..1
description	Total land remediation and life assurance company tax credit
id	[G150]

element: NorthernIreland

XML



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/TotalLandAndLifeCredit/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G150A]

validation rule:

error code: 9962	description: [G150A] should equal [G140A].
transactional message (en)	Box G150A must equal Box G140A

element: RestOfUK

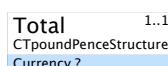
XML



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/TotalLandAndLifeCredit/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G150B]

element: Total

XML

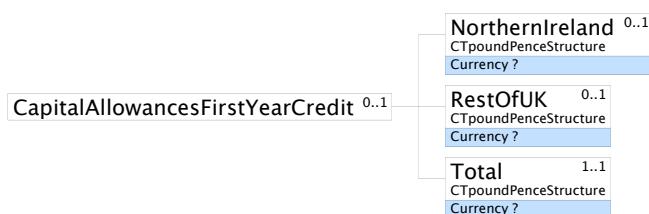


base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/TotalLandAndLifeCredit/Total
cardinality	1..1
description	Total

id	[G150C]
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validation rule:

error code: 9963	description: If [G150C] is present, [560] should be present
transactional message (en)	Box G150C can only be completed if Box 560 is completed
error code: 9967	description: If [G150C] is present, [G150A] or [G150B] should be present
transactional message (en)	Box G150C can only be completed if Box G150A or Box G150B are completed
error code: 9968	description: [G150C] should equal [G140C] plus [G145C]
transactional message (en)	Box G150C must equal the sum of Boxes G140C and G145C
error code: 9969	description: [G150C] should equal [560].
transactional message (en)	Box G150C must equal Box 560
error code: 9964	description: [G150C] should equal [G150A] plus [G150B]
transactional message (en)	Box G150C must equal the sum of Boxes G150A and G150B

element: CapitalAllowancesFirstYearCredit
XML


path	[CTG]/TaxReconciliation/CapitalAllowancesFirstYearCredit
cardinality	0..1
description	Capital allowances first-year tax credit
id	[G155]

validation rule:

error code: 9414	description: [G155] can only be present if [30] on or before '2020-03-31'
transactional message (en)	Box G155 can only be completed if the date in box 30 is on or before 31 March 2020

element: NorthernIreland
XML

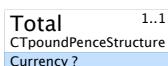

base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/CapitalAllowancesFirstYearCredit/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G155A]

element: RestOfUK
XML


base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/CapitalAllowancesFirstYearCredit/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G155B]

element: Total

XML



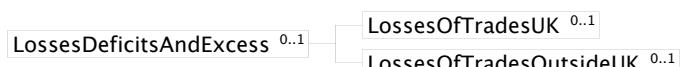
base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/CapitalAllowancesFirstYearCredit/Total
cardinality	1..1
description	Total
id	[G155C]

validation rule:

error code: 9972	description: If [G155C] is present, [565] should be present
transactional message (en)	Box G155C can only be completed if Box 565 is completed
error code: 9977	description: If [G155C] is present, [G155A] or [G155B] should be present
transactional message (en)	Box G155C can only be completed if Box G155A or Box G155B are completed
error code: 9978	description: [G155C] should equal [G155A] plus [G155B]
transactional message (en)	Box G155C must equal the sum of Boxes G155A and G155B
error code: 9979	description: [G155C] should equal [565].
transactional message (en)	Box G155C must equal Box 565

element: LossesDeficitsAndExcess

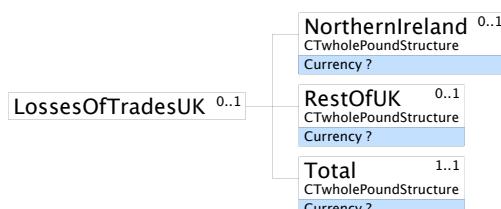
XML



path	[CTG]/LossesDeficitsAndExcess
cardinality	0..1
description	Losses, deficits and excess amounts
id	[LOSSESDEFICITSEXCESS]

element: LossesOfTradesUK

XML



path	[CTG]/LossesDeficitsAndExcess/LossesOfTradesUK
cardinality	0..1
description	Losses of trades carried on wholly or partly in the UK
id	[G165]

element: NorthernIreland

XML



base	CTwholePoundStructure
path	[CTG]/LossesDeficitsAndExcess/LossesOfTradesUK/NorthernIreland
cardinality	0..1
description	Northern Ireland

id	[G165A]
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element: RestOfUK

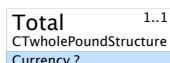
[XML](#)



base	CTwholePoundStructure
path	[CTG]/LossesDeficitsAndExcess/LossesOfTradesUK/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G165B]

element: Total

[XML](#)



base	CTwholePoundStructure
path	[CTG]/LossesDeficitsAndExcess/LossesOfTradesUK/Total
cardinality	1..1
description	Total
id	[G165C]

validation rule:

error code: 9980	description: If [G165C] is present, the 'Arising' element of [780/785] should be present
transactional message (en)	Box G165C can only be completed if Box 780 is completed
error code: 9981	description: If [G165C] is present, [G165A] or [G165B] should be present
transactional message (en)	Box G165C can only be completed if Box G165A or Box G165B are completed
error code: 9982	description: [G165C] should equal [G165A] plus [G165B]
transactional message (en)	Box G165C must equal the sum of Boxes G165A and G165B
error code: 9983	description: [G165C] must equal the 'Arising' element of [780/785].
transactional message (en)	Box G165C must equal Box 780

element: LossesOfTradesOutsideUK

[XML](#)



path	[CTG]/LossesDeficitsAndExcess/LossesOfTradesOutsideUK
cardinality	0..1
description	Losses of trades carried on wholly outside the UK
id	[G170]

element: RestOfUK

[XML](#)

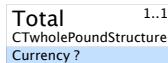


base	CTwholePoundStructure
path	[CTG]/LossesDeficitsAndExcess/LossesOfTradesOutsideUK/RestOfUK

cardinality	1..1
description	Rest of UK
id	[G170B]

element: Total

XML



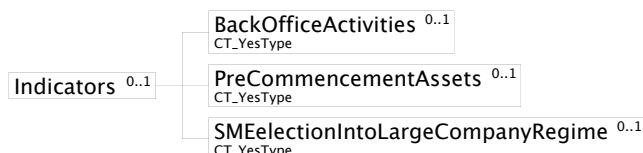
base	CTwholePoundStructure
path	[CTG]/LossesDeficitsAndExcess/LossesOfTradesOutsideUK/Total
cardinality	1..1
description	Total
id	[G170C]

validation rule:

error code: 9984	description: If [G170C] is present, [790] should be present
transactional message (en)	Box G170C can only be completed if Box 790 is completed
error code: 9985	description: [G170C] should equal [G170B].
transactional message (en)	Box G170C must equal Box G170B
error code: 9986	description: [G170C] should equal [790].
transactional message (en)	Box G170C must equal Box 790

element: Indicators

XML



path	[CTG]/Indicators
cardinality	0..1
description	Indicators
id	[NIINDICATORS]

element: BackOfficeActivities

XML



base	CT_YesType
path	[CTG]/Indicators/BackOfficeActivities
cardinality	0..1
description	Back-office activities
id	[G175]

validation rule:

error code: 9987	description: If [G175] is present, [8] should be present
transactional message (en)	Box G175 can only be completed if Box 8 is completed

element: PreCommencementAssets

XML



base	CT_YesType
path	[CTG]/Indicators/PreCommencementAssets
cardinality	0..1
description	Pre-commencement assets
id	[G180]

element: SMEelectionIntoLargeCompanyRegime

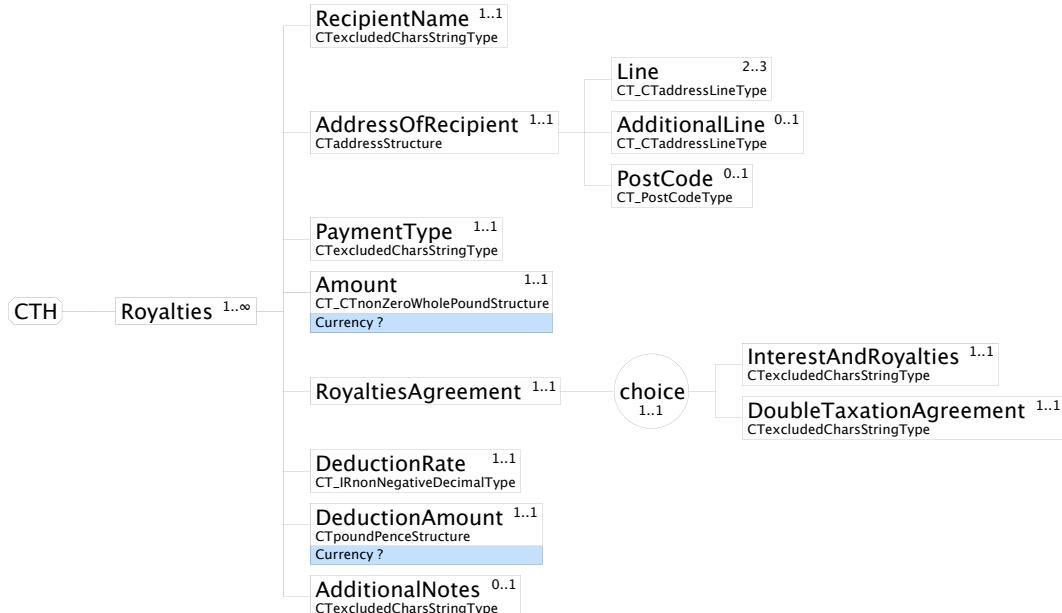
[XML](#)

SMEelectionIntoLargeCompanyRegime 0..1
CT_YesType

base	CT_YesType
path	[CTG]/Indicators/SMEelectionIntoLargeCompanyRegime
cardinality	0..1
description	SME election into large company regime
id	[G185]

validation rule:

error code: 9988	description: If [G185] is present, [8] should be present
transactional message (en)	Box G185 can only be completed if Box 8 is completed



type: CTH

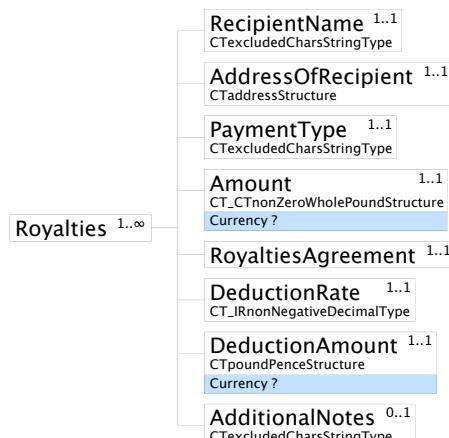
XML



path	[CTH]

element: Royalties

XML



path	[CTH]/Royalties
cardinality	1..∞
description	Royalties
id	[ROYALTIES]

element: RecipientName

XML



base	CTextcludedCharsStringType
path	[CTH]/Royalties/RecipientName
cardinality	1..1
description	Name of recipient of the royalty
minLength	2

maxLength	56
id	[H5A]

element: AddressOfRecipient

XML



base	CTAddressStructure
path	[CTH]/Royalties/AddressOfRecipient
cardinality	1..1
description	Full address of the recipient of the royalty
id	[H5B]

element: PaymentType

XML



base	CTexcludedCharsStringType
path	[CTH]/Royalties/PaymentType
cardinality	1..1
description	Type of royalty payment made
minLength	2
maxLength	56
id	[H5C]

element: Amount

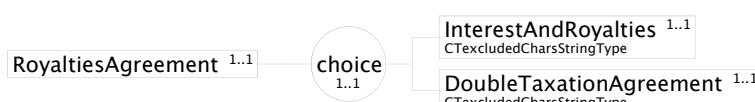
XML



base	CT_CtnonZeroWholePoundStructure
path	[CTH]/Royalties/Amount
cardinality	1..1
description	Gross amount of royalty paid
id	[H5D]

element: RoyaltiesAgreement

XML



path	[CTH]/Royalties/RoyaltiesAgreement
cardinality	1..1
description	Agreement under which relief claimed
id	[ROYALTIESAGREEMENT]

choice:**XML**

path	[CTH]/Royalties/RoyaltiesAgreement
cardinality	1..1

element: InterestAndRoyalties**XML**

base	CTexcludedCharsStringType
path	[CTH]/Royalties/RoyaltiesAgreement/InterestAndRoyalties
cardinality	1..1
description	Interest and Royalties Directive
minLength	2
maxLength	56
id	[H5Ea]

element: DoubleTaxationAgreement**XML**

base	CTexcludedCharsStringType
path	[CTH]/Royalties/RoyaltiesAgreement/DoubleTaxationAgreement
cardinality	1..1
description	Country with double taxation agreement with the UK
minLength	2
maxLength	56
id	[H5Eb]

element: DeductionRate**XML**

base	CT_IRnonNegativeDecimalType
path	[CTH]/Royalties/DeductionRate
cardinality	1..1
description	Rate of tax deducted from payment
minInclusive	0.00
maxInclusive	100.00
id	[H5F]

element: DeductionAmount**XML**

base	CTpoundPenceStructure
path	[CTH]/Royalties/DeductionAmount

cardinality	1..1
description	Amount of tax deducted from payment
maxInclusive	9999999999.99
id	[H5G]

validation rule:

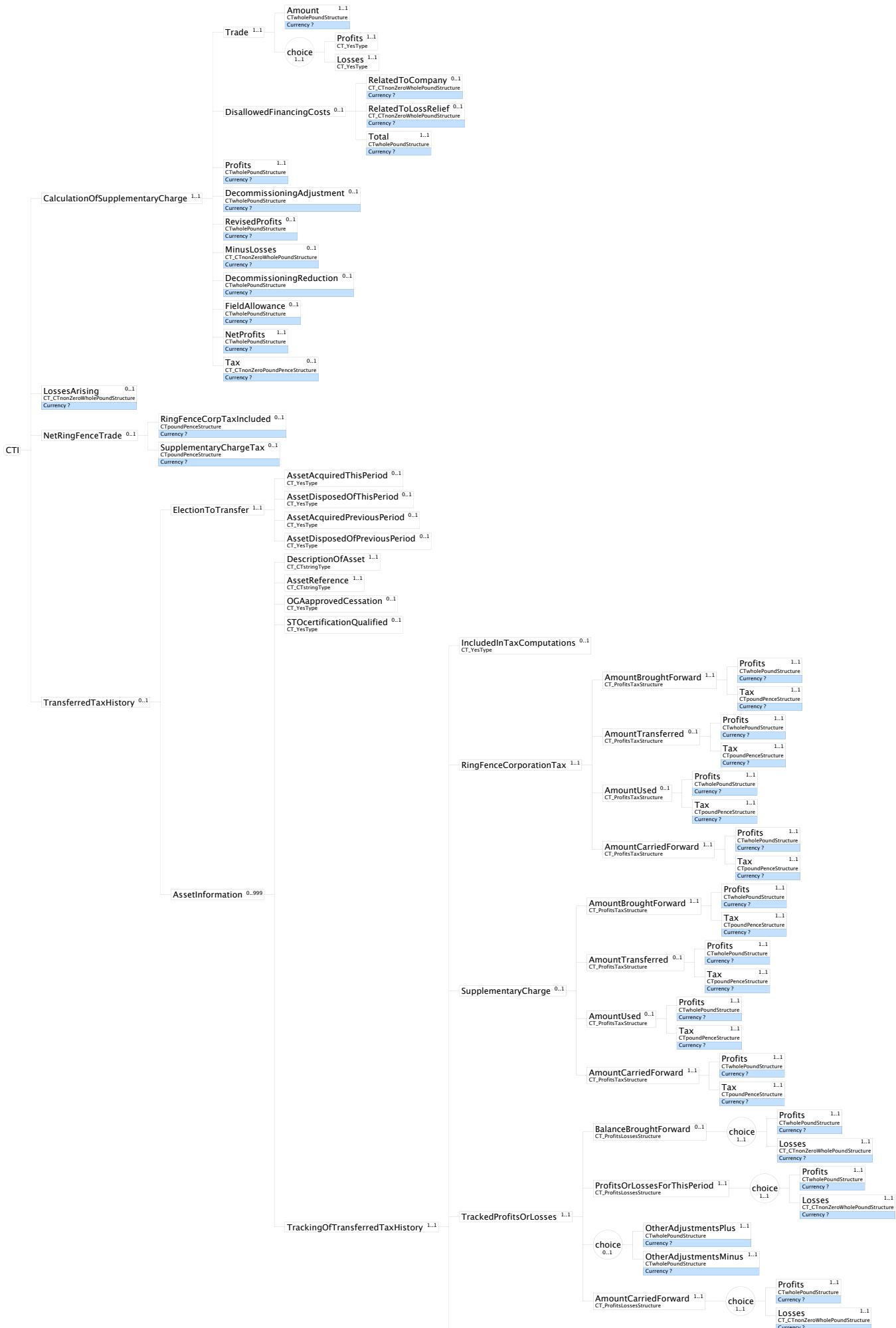
error code: 9750	description: For each iteration of [ROYALTIES], [H5G] must equal [H5D] multiplied by ([H5F] divided by 100) and rounded to the nearest penny (round down for fractions less than half a penny, and round up for fractions of half a penny or greater)
transactional message (en)	All 'Amount of tax deducted from payment' amounts in Boxes H5G must equal 'Gross Amount of Royalty paid' in Boxes H5D multiplied by 'Rate of tax deducted from payment' in Boxes H5F divided by 100 and rounded to the nearest penny (round down for fractions less than half a penny and round up for fractions of half a penny or greater).
transactional message (cy)	Mae'n rhaid i'r holl symiau 'Swm o dreth a didynnwyd o'r taliad' ym Mlychau H5G fod yn hafal i 'Swm Gros Breindal a dalwyd' ym Mlychau H5D wedi ei luosi â 'Cyfradd treth a didynnwyd o'r taliad' ym Mlychau H5F wedi ei rhannu â 100 a'i dalgrynnu i'r geiniog agosaf (talgrynwch i lawr ar gyfer ffracsiynau sy'n llai na hanner ceiniog ac i fyny ar gyfer ffracsiynau o hanner ceiniog neu fwy).

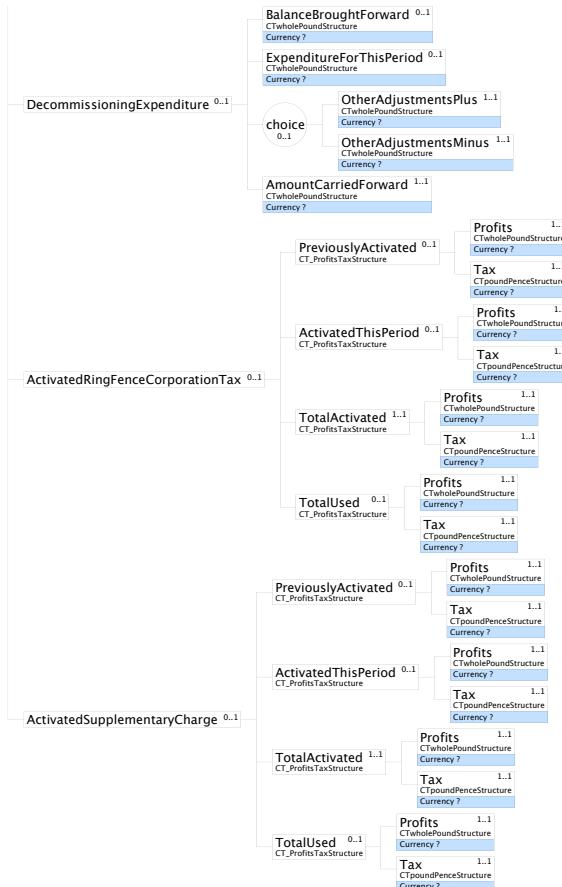
element: AdditionalNotes

XML

AdditionalNotes 0..1
CTexcludedCharsStringType

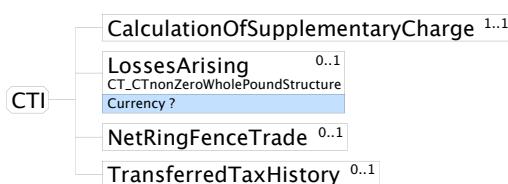
base	CTexcludedCharsStringType
path	[CTH]/Royalties/AdditionalNotes
cardinality	0..1
description	Additional notes
minLength	2
maxLength	56
id	[H5H]





type: CTI

XML



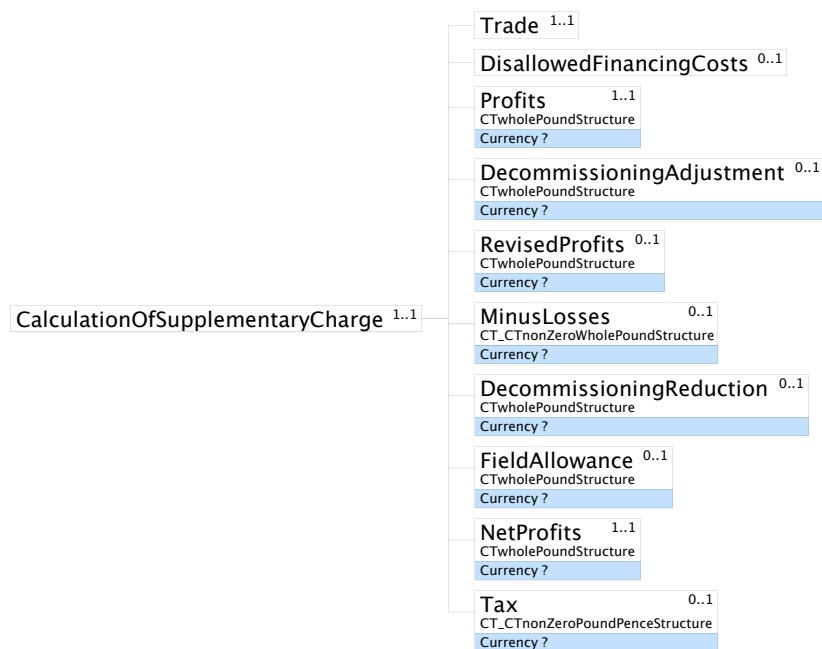
path [CTI]

validation rule:

error code: 9800	description: [I170] should be present if [I65] exceeds 0
transactional message (en)	Box I70 must be completed if Box I65 is greater than 0 (zero)
transactional message (cy)	Mae'n rhaid cwblhau Blwch I70 os yw Blwch I65 yn fwy na 0 (sero)
error code: 9801	description: [I75] should be present if [I15] equals 'yes' and ([I5] minus [I20]) exceeds 0
transactional message (en)	Box I75 must be completed if Box I15 is completed and Box I5 minus Box I20 is greater than 0 (zero).
transactional message (cy)	Mae'n rhaid cwblhau Blwch I75 os yw Blwch I15 wedi ei gwblhau a Blwch I5 llai Blwch I20 yn fwy na 0 (sero).

element: CalculationOfSupplementaryCharge

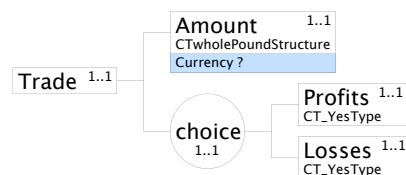
[XML](#)



path	[CTI]/CalculationOfSupplementaryCharge
cardinality	1..1
id	[SI021]

element: Trade

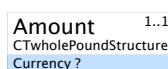
[XML](#)



path	[CTI]/CalculationOfSupplementaryCharge/Trade
cardinality	1..1
description	Trade
id	[TRADE]

element: Amount

[XML](#)



base	CTwholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/Trade/Amount
cardinality	1..1
description	Amount of ring fence profit or loss
id	[I5]

choice:

[XML](#)



path	[CTI]/CalculationOfSupplementaryCharge/Trade
cardinality	1..1

element: Profits

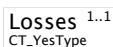
XML



base	CT_YesType
path	[CTI]/CalculationOfSupplementaryCharge/Trade/Profits
cardinality	1..1
description	Ring fence profits
id	[I10]

element: Losses

XML



base	CT_YesType
path	[CTI]/CalculationOfSupplementaryCharge/Trade/Losses
cardinality	1..1
description	Ring fence losses
id	[I15]

element: DisallowedFinancingCosts

XML



path	[CTI]/CalculationOfSupplementaryCharge/DisallowedFinancingCosts
cardinality	0..1
description	Disallowed financing costs
id	[DISALLOWEDFINANCINGCOSTS]

element: RelatedToCompany

XML



base	CT_CNonZeroWholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/DisallowedFinancingCosts/RelatedToCompany
cardinality	0..1
description	Disallowed financing costs relating to the company itself
id	[I20]

element: RelatedToLossRelief

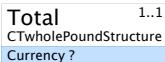
XML



base	CT_CTNonZeroWholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/DisallowedFinancingCosts/RelatedToLossRelief
cardinality	0..1
description	Disallowed financing costs relating to loss relief surrendered to the company
id	[I25]

element: Total

[XML](#)



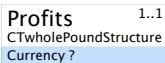
base	CTwholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/DisallowedFinancingCosts/Total
cardinality	1..1
description	Total disallowed financing costs
id	[I30]

validation rule:

error code: 9802	description: [I30] should equal [I20] plus [I25]
transactional message (en)	Box I30 must equal the sum of Boxes I20 and I25
transactional message (cy)	Mae'n rhaid i Flwch I30 fod yn hafal i swm Blychau I20 ac I25

element: Profits

[XML](#)



base	CTwholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/Profits
cardinality	1..1
description	Adjusted ring fence profits
id	[I35]

validation rule:

error code: 9803	description: [I35] should equal [I5] plus [I30] if [I10] equals 'yes'
transactional message (en)	If Box I10 is completed then Box I35 must equal the sum of Boxes I5 and I30
transactional message (cy)	Os yw Blwch I10 wedi ei gwblhau yna mae'n rhaid i Flwch I35 fod yn hafal i swm Blychau I5 ac I30
error code: 9804	description: If [I15] is 'yes' then [I35] must equal [I30] minus [I5] if the sum is positive, or zero otherwise.
transactional message (en)	If Box I5 is completed then Box I35 must equal Box I30 minus Box I5. If the result is negative please enter 0 (zero).
transactional message (cy)	Os yw Blwch I5 wedi ei gwblhau yna mae'n rhaid i Flwch I35 fod yn hafal i Flwch I30 llai Blwch I5. Os yw'r canlyniad yn negatif cofnodwch 0 (sero).

element: DecommissioningAdjustment

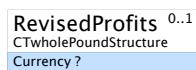
[XML](#)



base	CTwholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/DecommissioningAdjustment
cardinality	0..1
description	Decommissioning adjustment
id	[I40]

element: RevisedProfits

XML



base	CTwholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/RevisedProfits
cardinality	0..1
description	Revised ring fence profits
id	[I45]

element: MinusLosses

XML



base	CT_CNonZeroWholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/MinusLosses
cardinality	0..1
description	Losses brought forward or from a later accounting period
id	[I50]

validation rule:

error code: 9805	description: [I50] should not exceed [I35]
transactional message (en)	Box I50 must not be greater than Box I35
transactional message (cy)	Ni ddylai Blwch I50 fod yn fwy na Blwch I35

element: DecommissioningReduction

XML



base	CTwholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/DecommissioningReduction
cardinality	0..1
description	Decommissioning reduction
id	[I55]

element: FieldAllowance

XML



base	CTwholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/FieldAllowance
cardinality	0..1
description	The amount of the field allowance
id	[I60]

validation rule:

error code: 9816	description: [I60] should not exceed [I35] minus [I50]
transactional message (en)	Box I60 must not be greater than Box I35 minus Box I50
transactional message (cy)	Ni ddylai Blwch I60 fod yn fwy na Blwch I35 llai Blwch I50

element: NetProfits

XML

NetProfits	1..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTI]/CalculationOfSupplementaryCharge/NetProfits
cardinality	1..1
description	Net profits subject to ring fence charge
id	[I65]

validation rule:

error code: 9817	description: [I65] should equal [I45] minus the sum of [I50], [I55] and [I60]
transactional message (en)	Box I65 must equal Box I45 minus the sum of Boxes I50, I55 and I60
transactional message (cy)	Mae'n rhaid i Flwch I65 fod yn hafal i Flwch I45 llai swm Blychau I50, I55 ac I60

element: Tax

XML

Tax	0..1
CT_CTNonZeroPoundPenceStructure	
Currency ?	

base	CT_CTNonZeroPoundPenceStructure
path	[CTI]/CalculationOfSupplementaryCharge/Tax
cardinality	0..1
description	Tax at supplementary charge rate
id	[I70]

validation rule:

error code: 9807	description: [505] should be present and equal to [I70] if [I70] is present
transactional message (en)	If Box I70 is completed then Box 505 must be completed and equal to Box I70
transactional message (cy)	Os yw Blwch I70 wedi ei gwblhau mae'n rhaid i Flwch 505 fod wedi ei gwblhau ac yn hafal i Flwch I70
error code: 9819	description: If [RF-SUPPLEMENTARY-CHARGE-RATE] changes in the period [30] to [35] inclusive: let part1 = (the number of days from [30] to the end of the old rate inclusive, multiplied by [I65] and divided by number of days from [30] to [35] inclusive); let part2 = [I65] minus part1; [I70] must equal part1 at the former value of [RF-SUPPLEMENTARY-CHARGE-RATE] + part2 at the latter value of [RF-SUPPLEMENTARY-CHARGE-RATE] To round part1: If the pence figure is equal to or greater than 50p then round part1 up, otherwise round part1 down, to the nearest whole pound.
transactional message (en)	If the ring fence supplementary charge rate changes in the accounting period of the return then Box I70 must be calculated as follows. Part1 equals the number of days from the return period From date in Box 30 to the date the rate changed multiplied by Box I65 and divided by the number of days in the accounting period of the return. If the pence figure is equal to or greater than 50p then round Part1 up otherwise round down, to the nearest whole pound. Part2 equals Box I65 minus Part1. Multiply each Part by the applicable ring fence supplementary charge rate and add together
error code: 9818	description: If [RF-SUPPLEMENTARY-CHARGE-RATE] does not change in the period [30] to [35] inclusive: [I70] should equal [I65] at [RF-SUPPLEMENTARY-CHARGE-RATE] for that period
transactional message (en)	If the ring fence supplementary charge rate does not change in the accounting period of the return then Box I70 must equal Box I65 multiplied by the ring fence supplementary charge rate for that period

element: LossesArising

XML

LossesArising	0..1
CT_CTNonZeroWholePoundStructure	
Currency ?	

base	CT_CTNonZeroWholePoundStructure
path	[CTI]/LossesArising
cardinality	0..1
description	Ring fence trade losses arising in period

id	[I75]
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element: NetRingFenceTrade

XML



path	[CTI]/NetRingFenceTrade
cardinality	0..1
id	[SI020]

element: RingFenceCorpTaxIncluded

XML



base	CTpoundPenceStructure
path	[CTI]/NetRingFenceTrade/RingFenceCorpTaxIncluded
cardinality	0..1
description	Ring fence corporation tax net of deductions in terms of tax
id	[I80]

validation rule:

error code: 9813	description: [585] must be present and equal to [I80] if [I80] is present
transactional message (en)	If Box I80 is completed then Box 585 must be completed and equal to Box I80
transactional message (cy)	Os yw Blwch I80 wedi ei gwblhau mae'n rhaid i Flwch 585 fod wedi ei gwblhau ac yn hafal i Flwch I80

element: SupplementaryChargeTax

XML



base	CTpoundPenceStructure
path	[CTI]/NetRingFenceTrade/SupplementaryChargeTax
cardinality	0..1
description	Supplementary charge tax
id	[I85]

validation rule:

error code: 9814	description: [590] must be present and equal to [I85] if [I85] is present
transactional message (en)	If Box I85 is completed then Box 590 must be completed and equal to Box I85
transactional message (cy)	Os yw Blwch I85 wedi ei gwblhau mae'n rhaid i Flwch 590 fod wedi ei gwblhau ac yn hafal i Flwch I85

element: TransferredTaxHistory

XML

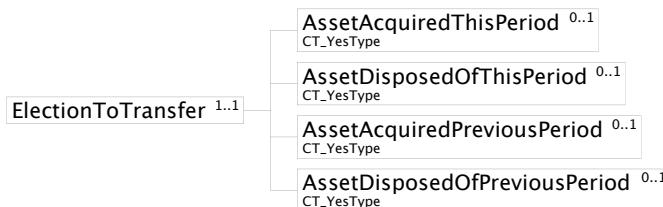


path	[CTI]/TransferredTaxHistory
cardinality	0..1
description	Transferred tax history

id	[TRANSFERREDTAXHISTORY]
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validation rule:

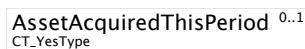
error code: 9328	description: At least one occurrence of [ASSETINFORMATION] should be present if [I90] is present
transactional message (en)	[ASSETINFORMATION] must be completed if Box I90 is completed.
error code: 9329	description: At least one occurrence of [ASSETINFORMATION] should be present if [I100] is present
transactional message (en)	[ASSETINFORMATION] must be completed if Box I100 is completed.

element: ElectionToTransfer
XML


path	[CTI]/TransferredTaxHistory/ElectionToTransfer
cardinality	1..1
description	Election to transfer tickboxes
id	[ELECTIONTOTRANSFER]

validation rule:

error code: 9330	description: If [ELECTIONTOTRANSFER] is present at least one of [I90], [I95], [I100] or [I105] should be present
transactional message (en)	If [ELECTIONTOTRANSFER] is completed at least one of the following Boxes must be completed: I90 , I95, I100 and I105.

element: AssetAcquiredThisPeriod
XML


base	CT_YesType
path	[CTI]/TransferredTaxHistory/ElectionToTransfer/AssetAcquiredThisPeriod
cardinality	0..1
description	An election to transfer tax history has been made in the period covered by this return – Asset(s) acquired
id	[I90]

element: AssetDisposedOfThisPeriod
XML


base	CT_YesType
path	[CTI]/TransferredTaxHistory/ElectionToTransfer/AssetDisposedOfThisPeriod
cardinality	0..1
description	An election to transfer tax history has been made in the period covered by this return – Asset(s) disposed of
id	[I95]

element: AssetAcquiredPreviousPeriod
XML


base	CT_YesType
path	[CTI]/TransferredTaxHistory/ElectionToTransfer/AssetAcquiredPreviousPeriod
cardinality	0..1
description	An election to transfer tax history has been made in a previous accounting period – Asset(s) acquired
id	[I100]

element: AssetDisposedOfPreviousPeriod

[XML](#)



base	CT_YesType
path	[CTI]/TransferredTaxHistory/ElectionToTransfer/AssetDisposedOfPreviousPeriod
cardinality	0..1
description	An election to transfer tax history has been made in a previous accounting period – Asset(s) disposed of
id	[I105]

element: AssetInformation

[XML](#)



path	[CTI]/TransferredTaxHistory/AssetInformation
cardinality	0..999
description	Asset information
id	[ASSETINFORMATION]

element: DescriptionOfAsset

[XML](#)



base	CT_CStringType
path	[CTI]/TransferredTaxHistory/AssetInformation/DescriptionOfAsset
cardinality	1..1
description	Description of asset
maxLength	300
id	[I110]

element: AssetReference

[XML](#)



base	CT_CStringType
path	[CTI]/TransferredTaxHistory/AssetInformation/AssetReference
cardinality	1..1
description	Asset reference

example	AAAAAAA000
pattern	[A-Z]{6}[0-9]{3}
id	[I115]

validation rule:

error code: 9475	description: [I115] must be unique within the submission.
transactional message (en)	Asset Reference (Box I115) must be unique within the submission.

element: OGAapprovedCessation

XML



base	CT_YesType
path	[CTI]/TransferredTaxHistory/AssetInformation/OGAapprovedCessation
cardinality	0..1
description	Put an 'X' in box I120 if OGA has approved the cessation of production
id	[I120]

element: STOcertificationQualified

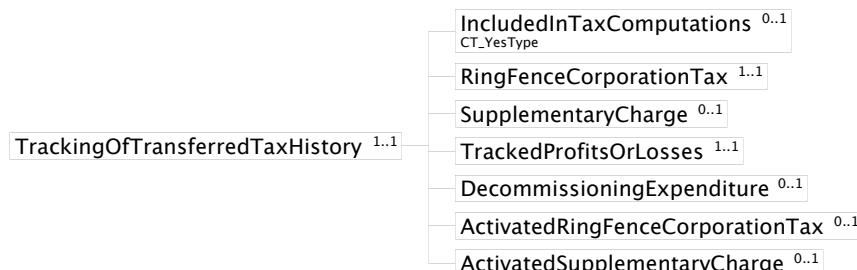
XML



base	CT_YesType
path	[CTI]/TransferredTaxHistory/AssetInformation/STOcertificationQualified
cardinality	0..1
description	Put an 'X' in box I125 if STO certification of tracking is qualified
id	[I125]

element: TrackingOfTransferredTaxHistory

XML



path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory
cardinality	1..1
description	Tracking of transferred tax history
id	[TRACKINGOFTRANSFERREDTAXHISTORY]

element: IncludedInTaxComputations

XML

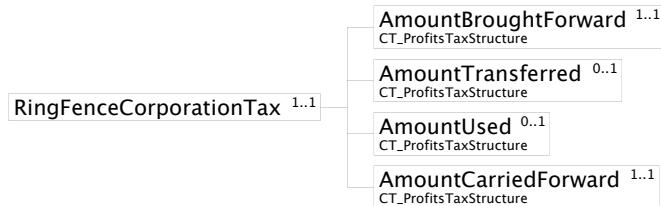


base	CT_YesType
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/IncludedInTaxComputations
cardinality	0..1
description	Put an 'X' in box I130 if a detailed schedule of the accounting periods and rates applying is included in the tax computations

id	[I130]
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element: RingFenceCorporationTax

XML



path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/RingFenceCorporationTax
cardinality	1..1
description	Transferred tax history – Ring fence corporation tax
id	[I135]

element: AmountBroughtForward

XML



base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/RingFenceCorporationTax/AmountBroughtForward
cardinality	1..1
description	Amount brought forward or acquired
id	[I135A]

element: AmountTransferred

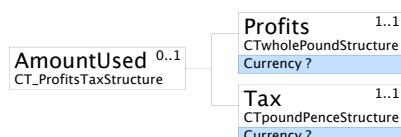
XML



base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/RingFenceCorporationTax/AmountTransferred
cardinality	0..1
description	Amount transferred
id	[I135B]

element: AmountUsed

XML



base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/RingFenceCorporationTax/AmountUsed
cardinality	0..1

description	Amount used this period
id	[I135C]

element: AmountCarriedForward

XML



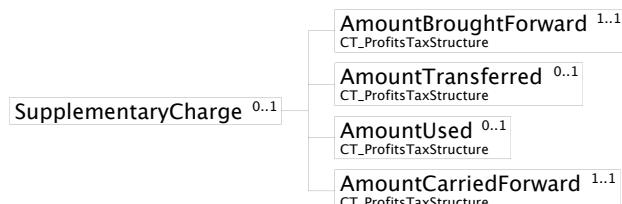
base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/RingFenceCorporationTax/AmountCarriedForward
cardinality	1..1
description	Amount carried forward
id	[I135D]

validation rule:

error code: 9476	description: The [PTPROFITS] component of [I135D] should equal the [PTPROFITS] component of [I135A] minus the [PTPROFITS] components of [I135B] and [I135C].
transactional message (en)	The PROFITS in Box I135D should equal the PROFITS of Box I135A minus the PROFITS of Boxes I135B and Box I135C.
error code: 9477	description: The [PTTAX] component of [I135D] should equal the [PTTAX] component of [I135A] minus the [PTTAX] components of [I135B] and [I135C].
transactional message (en)	The TAX in box I135D should equal the TAX of Box I135A minus the TAX in Boxes I135B and I135C.

element: SupplementaryCharge

XML



path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/SupplementaryCharge
cardinality	0..1
description	Transferred tax history – Supplementary charge
id	[I140]

element: AmountBroughtForward

XML



base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/SupplementaryCharge/AmountBroughtForward
cardinality	1..1
description	Amount brought forward or acquired
id	[I140A]

element: AmountTransferred

XML



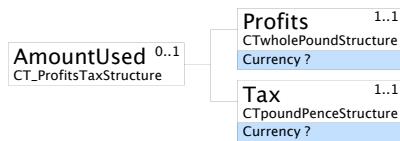
base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/SupplementaryCharge/AmountTransferred
cardinality	0..1
description	Amount transferred
id	[I140B]

validation rule:

error code: 9478	description: [I135B] should be present if [I140B] is present
transactional message (en)	If Box I140B is completed then Box I135B must be completed.

element: AmountUsed

XML



base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/SupplementaryCharge/AmountUsed
cardinality	0..1
description	Amount used this period
id	[I140C]

validation rule:

error code: 9479	description: [I135C] should be present if [I140C] is present
transactional message (en)	If Box I140C is completed then Box I135C must be completed.

element: AmountCarriedForward

XML



base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/SupplementaryCharge/AmountCarriedForward
cardinality	1..1
description	Amount carried forward
id	[I140D]

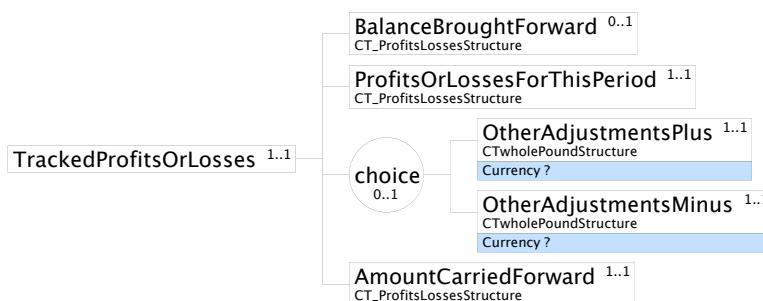
validation rule:

error code: 9480	description: The [PTPROFITS] component of [I140D] should equal the [PTPROFITS] component of [I140A] minus the [PTPROFITS] components of [I140B] and [I140C].
transactional message (en)	The PROFITS in Box I140D should equal the PROFITS of Box I140A minus the PROFITS of boxes I140B and I140C.
error code: 9481	description: The [PTTAX] component of [I140D] should equal the [PTTAX] component of [I140A] minus the [PTTAX] components of [I140B] and [I140C].

transactional message (en)	The TAX in Box I140D should equal the TAX of Box I140A minus the TAX of Boxes I140B and I140C.
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element: TrackedProfitsOrLosses

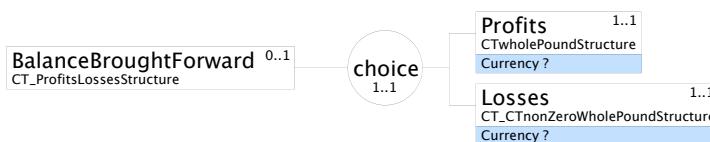
XML



path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/TrackedProfitsOrLosses
cardinality	1..1
description	Tracked profits or losses
id	[I145]

element: BalanceBroughtForward

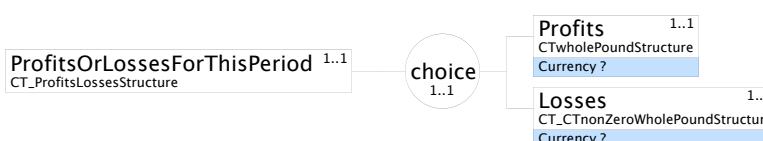
XML



base	CT_ProfitsLossesStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/TrackedProfitsOrLosses/BalanceBroughtForward
cardinality	0..1
description	Balance brought forward
id	[I145A]

element: ProfitsOrLossesForThisPeriod

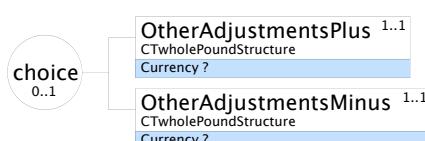
XML



base	CT_ProfitsLossesStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/TrackedProfitsOrLosses/ProfitsOrLossesForThisPeriod
cardinality	1..1
description	Profits or losses for this period
id	[I145B]

choice:

XML



path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/TrackedProfitsOrLosses
cardinality	0..1

element: OtherAdjustmentsPlus

XML



base	CTwholePoundStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/TrackedProfitsOrLosses/OtherAdjustmentsPlus
cardinality	1..1
description	Other adjustments Plus
id	[I145C1]

element: OtherAdjustmentsMinus

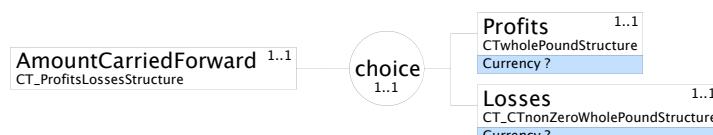
XML



base	CTwholePoundStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/TrackedProfitsOrLosses/OtherAdjustmentsMinus
cardinality	1..1
description	Other adjustments Minus
id	[I145C2]

element: AmountCarriedForward

XML



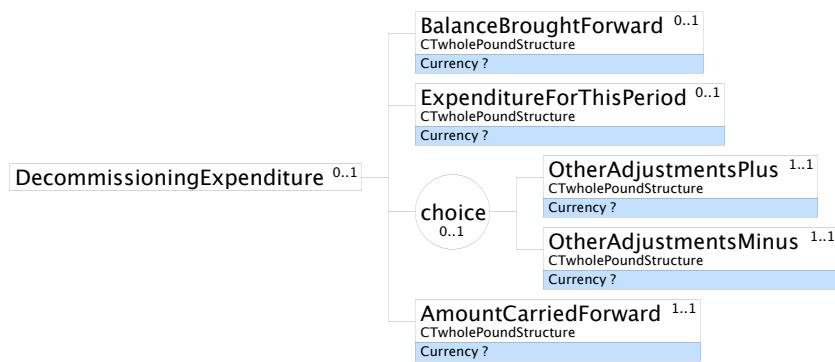
base	CT_ProfitsLossesStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/TrackedProfitsOrLosses/AmountCarriedForward
cardinality	1..1
description	Amount carried forward
id	[I145D]

validation rule:

error code: 9482	description: [I145D] should be the sum of [I145A] + [I145B] + [I145C1] - [I145C2], where [PLPROFITS] components are considered positive while [PLLOSSES] components are considered negative.
transactional message (en)	Where the profits figure is positive and losses negative, Box I145D should equal the sum of Boxes I145A + I145B + I145C1 minus I145C2.

element: DecommissioningExpenditure

XML



path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/DecommissioningExpenditure
cardinality	0..1
description	Decommissioning expenditure
id	[I150]

validation rule:

error code: 9483	description: If [I150] is present at least one of [I150A] or [I150B] should be present
transactional message (en)	If Box I150 is completed then at least one of Box I150A or I150B should be completed.

element: BalanceBroughtForward

XML



base	CTwholePoundStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/DecommissioningExpenditure/BalanceBroughtForward
cardinality	0..1
description	Balance brought forward
id	[I150A]

element: ExpenditureForThisPeriod

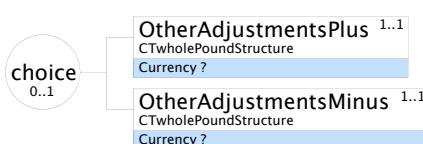
XML



base	CTwholePoundStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/DecommissioningExpenditure/ExpenditureForThisPeriod
cardinality	0..1
description	Expenditure for this period
id	[I150B]

choice:

XML



path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/DecommissioningExpenditure
cardinality	0..1

element: OtherAdjustmentsPlus

XML



base	CTwholePoundStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/DecommissioningExpenditure/OtherAdjustmentsPlus
cardinality	1..1
description	Other adjustments Plus
id	[I150C1]

element: OtherAdjustmentsMinus

XML



base	CTwholePoundStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/DecommissioningExpenditure/OtherAdjustmentsMinus
cardinality	1..1
description	Other adjustments Minus
id	[I150C2]

element: AmountCarriedForward

XML



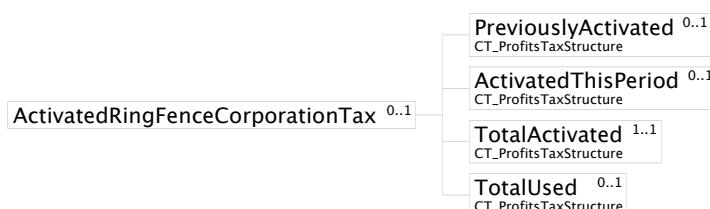
base	CTwholePoundStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/DecommissioningExpenditure/AmountCarriedForward
cardinality	1..1
description	Amount carried forward
id	[I150D]

validation rule:

error code: 9484	description: [I150D] should equal the sum of [I150A], [I150B], and [I150C1] minus [I150C2]
transactional message (en)	Box I150D must equal the sum of Boxes I150A, I150B, and I150C1 minus Box I150C2.

element: ActivatedRingFenceCorporationTax

XML



path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedRingFenceCorporationTax
cardinality	0..1
description	Activated transferred tax history – Ring fence corporation tax
id	[I155]

validation rule:

error code: 9485	description: If [I155] is present at least one of [I155A] and [I155B] must be present
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transactional message (en)	If Box I155 is completed at least one of the following Boxes must be completed: I155A, I155B.
----------------------------	---

element: PreviouslyActivated

XML



base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedRingFenceCorporationTax/PreviouslyActivated
cardinality	0..1
description	Previously activated
id	[I155A]

element: ActivatedThisPeriod

XML



base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedRingFenceCorporationTax/ActivatedThisPeriod
cardinality	0..1
description	Activated this period
id	[I155B]

element: TotalActivated

XML



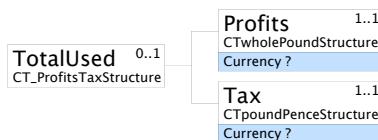
base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedRingFenceCorporationTax/TotalActivated
cardinality	1..1
description	Total activated
id	[I155C]

validation rule:

error code: 9486	description: The [PTPROFITS] component of [I155C] should equal the [PTPROFITS] component of [I155A] plus the [PTPROFITS] component of [I155B]
transactional message (en)	The PROFITS in Box I155C should equal the PROFITS in Box I155A plus the PROFITS in Box I155B.
error code: 9487	description: The [PTTAX] component of [I155C] should equal the [PTTAX] component of [I155A] plus the [PTTAX] component of [I155B]
transactional message (en)	The TAX in Box I155C should equal the TAX in Box I155A plus the Tax in Box I155B.

element: TotalUsed

[XML](#)



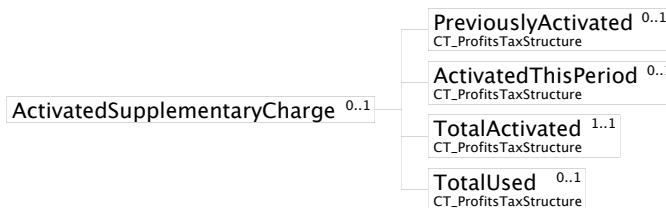
base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedRingFenceCorporationTax/TotalUsed
cardinality	0..1
description	Total used
id	[I155D]

validation rule:

error code: 9488	description: The [PTPROFITS] component of [I155D] should not exceed the [PTPROFITS] component of [I155C]
transactional message (en)	The profits in Box I155D should not exceed the profits in Box I155C.
error code: 9489	description: The [PTTAX] component of [I155D] should not exceed the [PTTAX] component of [I155C]
transactional message (en)	The tax in Box I155D should not exceed the tax in Box I155C.

element: ActivatedSupplementaryCharge

[XML](#)



path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedSupplementaryCharge
cardinality	0..1
description	Activated transferred tax history – Supplementary charge
id	[I160]

element: PreviouslyActivated

[XML](#)



base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedSupplementaryCharge/PreviouslyActivated
cardinality	0..1
description	Previously activated
id	[I160A]

validation rule:

error code: 9490	description: [I155A] should be present if [I160A] is present
transactional message (en)	Box I155A must be completed if Box I160A is completed.

element: ActivatedThisPeriod

XML



base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedSupplementaryCharge/ActivatedThisPeriod
cardinality	0..1
description	Activated this period
id	[I160B]

validation rule:

error code: 9491	description: [I155B] should be present if [I160B] is present
transactional message (en)	Box I155B must be completed if Box I160B is completed.

element: TotalActivated

XML



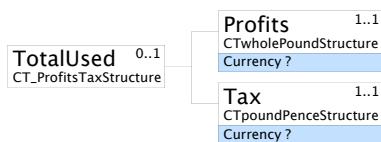
base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedSupplementaryCharge/TotalActivated
cardinality	1..1
description	Total activated
id	[I160C]

validation rule:

error code: 9492	description: [I155C] should be present if [I160C] is present
transactional message (en)	Box I155C must be completed if Box I160C is completed.

element: TotalUsed

XML



base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedSupplementaryCharge/TotalUsed
cardinality	0..1
description	Total used
id	[I160D]

validation rule:

error code: 9493	description: [I155D] should be present if [I160D] is present
transactional message (en)	Box I155D must be completed if Box I160D is completed.



type: CTJ

XML

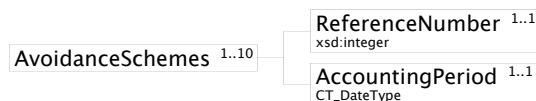


path

[CTJ]

element: AvoidanceSchemes

XML



path	[CTJ]/AvoidanceSchemes
cardinality	1..10
description	Avoidance schemes
id	[AVOIDANCESCHEMES]

element: ReferenceNumber

XML



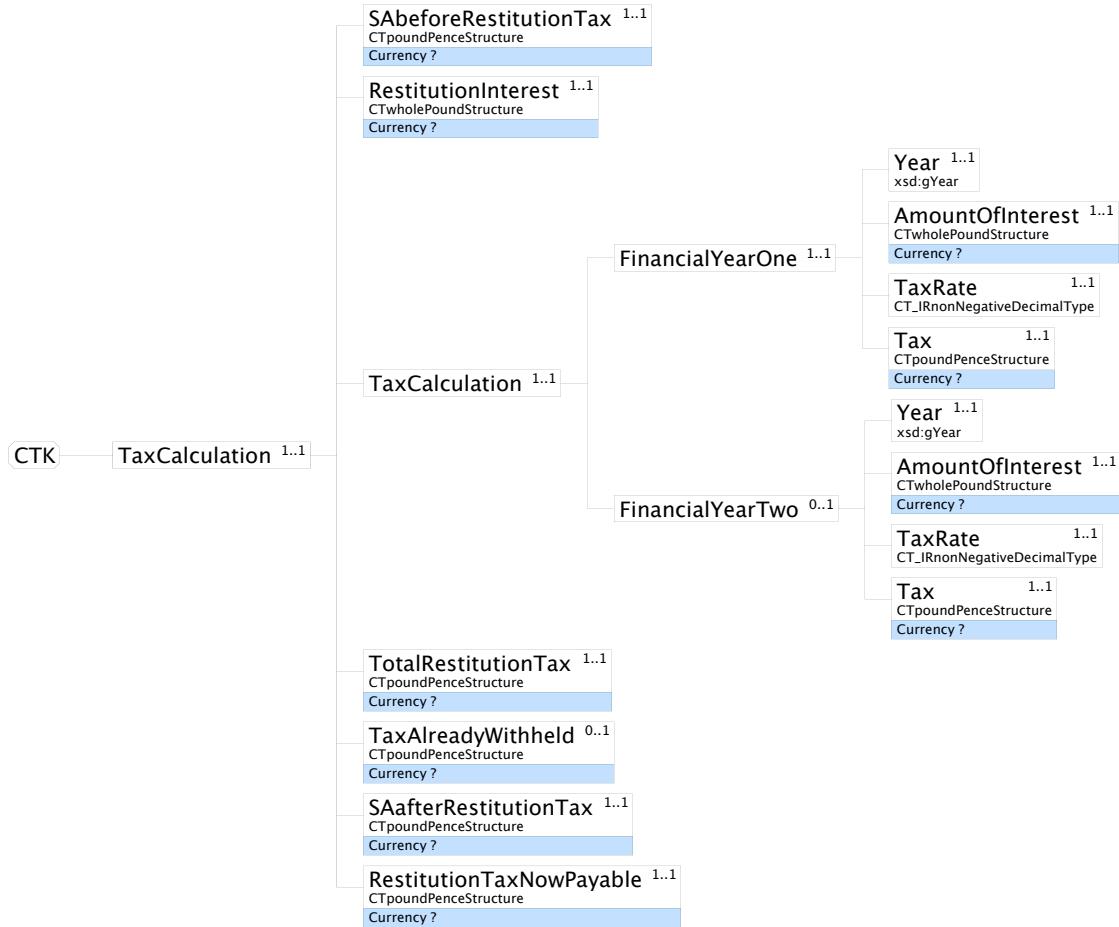
base	xsd:integer
path	[CTJ]/AvoidanceSchemes/ReferenceNumber
cardinality	1..1
description	Reference number
example	12345678
pattern	[0-9]{8}
maxInclusive	99999999
id	[J5]

element: AccountingPeriod

XML



base	CT_DateType
path	[CTJ]/AvoidanceSchemes/AccountingPeriod
cardinality	1..1
description	Accounting period
example	2004-12-12
id	[J5A]



type: CTK

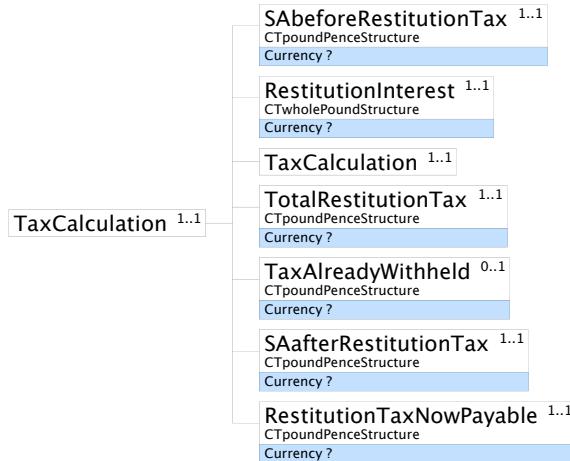
XML



path	[CTK]
description	Restitution tax

element: TaxCalculation

XML



path	[CTK]/TaxCalculation
cardinality	1..1
description	Tax calculation
id	[SK001]

element: SAbeforeRestitutionTax

XML



base	CTpoundPenceStructure
path	[CTK]/TaxCalculation/SAbeforeRestitutionTax
cardinality	1..1
description	Self-assessment of tax payable before restitution tax
id	[K5]

validation rule:

error code: 9462	description: [K5] should equal [525].
transactional message (en)	Box K5 must equal Box 525.
transactional message (cy)	Mae'n rhaid i Flwch K5 fod yn hafal i Flwch 525

element: RestitutionInterest

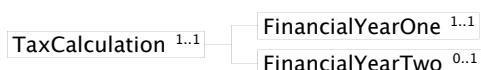
XML



base	CTwholePoundStructure
path	[CTK]/TaxCalculation/RestitutionInterest
cardinality	1..1
description	Restitution interest
id	[K10]

element: TaxCalculation

XML



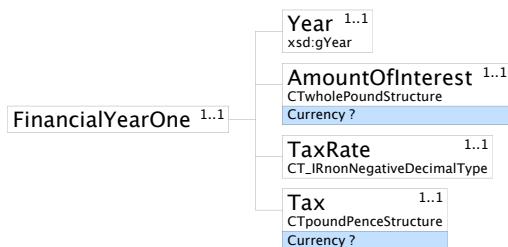
path	[CTK]/TaxCalculation/TaxCalculation
cardinality	1..1
description	Tax calculation table
id	[K15]

validation rule:

error code: 9220	description: [K15.2] should be submitted if [35] falls in the financial year following the financial year of [30].
transactional message (en)	Box K15.2 must be submitted if the return period to date in Box 35 falls in the financial year following the financial year of the return period from date in Box 30.

element: FinancialYearOne

XML



path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearOne
cardinality	1..1
id	[K15.1]

element: Year

XML

Year 1..1
xsd:gYear

base	xsd:gYear
path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearOne/Year
cardinality	1..1
description	Financial year one
example	2016
pattern	[0-9]{4}
id	[K15.1A]

validation rule:

error code: 9221	description: [K15.1A] should equal the equivalent financial year of the date in [30].
transactional message (en)	Box K15.1A must equal the equivalent financial year of the return period From date in Box 30
transactional message (cy)	Mae'n rhaid i Flwch K15.1A fod yn hafal i'r flwyddyn ariannol gyfwerth o ddyddiad O cyfnod y ffurflen dreth ym Mlwch 30

element: AmountOfInterest

XML

AmountOfInterest 1..1
CTwholePoundStructure
Currency ?

base	CTwholePoundStructure
path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearOne/AmountOfInterest
cardinality	1..1
description	Amount of interest
id	[K15.1B]

validation rule:

error code: 9222	description: If [K15.2] is absent, [K15.1B] should equal [K10].
transactional message (en)	If Box K15.2 is not completed then Box K15.1B must equal Box K10
error code: 9223	description: If [K15.2] is present, [K15.1B] should be less than or equal to [K10].
transactional message (en)	If Box K15.2 is completed then Box K15.1B must be less than or equal to Box K10.

element: TaxRate

XML

TaxRate 1..1
CT_IRnonNegativeDecimalType

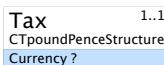
base	CT_IRnonNegativeDecimalType
path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearOne/TaxRate
cardinality	1..1
description	Rate of tax
minInclusive	0.00
maxInclusive	100.00
id	[K15.1C]

validation rule:

error code: 9224	description: [K15.1C] should equal [RESTITUTION INTEREST TAX RATE].
transactional message (en)	Box K15.1C must equal the Restitution interest tax rate

element: Tax

XML



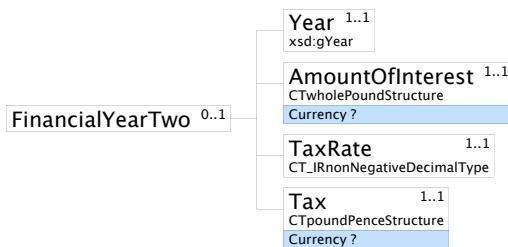
base	CTpoundPenceStructure
path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearOne/Tax
cardinality	1..1
description	Tax
id	[K15.1D]

validation rule:

error code: 9225	description: [K15.1D] should equal [K15.1B] multiplied by ([K15.1C] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down).
transactional message (en)	Box K15.1D must equal Box K15.1B multiplied by (Box K15.1C divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down).

element: FinancialYearTwo

XML



path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo
cardinality	0..1
id	[K15.2]

validation rule:

error code: 9226	description: [K15.2] should not be submitted if [30] and [35] both fall within the same financial year.
transactional message (en)	Box K15.2 must not be completed if the return period date 'From' and 'To' both fall within the same financial year.

element: Year

XML



base	xsd:gYear
path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo/Year
cardinality	1..1
description	Financial year two
example	2017
pattern	[0-9]{4}
id	[K15.2A]

validation rule:

error code: 9227	description: [K15.2A] should equal [K15.1A] plus 1.
transactional message (en)	Box K15.2A must equal Box K15.1A plus one
transactional message (cy)	Mae'n rhaid i Flwch K15.2A fod yn hafal i Blwch K15.1A plws un.

element: AmountOfInterest

XML

AmountOfInterest	1..1
CTwholePoundStructure	
Currency ?	

base	CTwholePoundStructure
path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo/AmountOfInterest
cardinality	1..1
description	Amount of interest
id	[K15.2B]

validation rule:

error code: 9228	description: [K15.2B] should equal [K10] minus [K15.1B].
transactional message (en)	Box K15.2B must equal Box K10 minus Box K15.1B.
transactional message (cy)	Mae'n rhaid i Flwch K15.2B fod yn hafal i Flwch K10 llai Blwch K15.1B

element: TaxRate

XML

TaxRate	1..1
CT_IRnonNegativeDecimalType	

base	CT_IRnonNegativeDecimalType
path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo/TaxRate
cardinality	1..1
description	Rate of tax
minInclusive	0.00
maxInclusive	100.00
id	[K15.2C]

validation rule:

error code: 9229	description: [K15.2C] should equal [RESTITUTION INTEREST TAX RATE].
transactional message (en)	Box K15.2C must equal the Restitution interest tax rate

element: Tax

XML

Tax	1..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo/Tax
cardinality	1..1
description	Tax
id	[K15.2D]

validation rule:

error code: 9230	description: [K15.2D] should equal [K15.2B] multiplied by ([K15.2C] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down).
transactional message (en)	Box K15.2D must equal Box K15.2B multiplied by Box K15.2C divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down).

element: TotalRestitutionTax

XML

TotalRestitutionTax	1..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTK]/TaxCalculation/TotalRestitutionTax
cardinality	1..1
description	Total restitution tax
id	[K20]

validation rule:

error code: 9231	description: [K20] should equal [K15.1D] plus [K15.2D].
transactional message (en)	Box K20 must equal Box K15.1D plus Box K15.2D
transactional message (cy)	Mae'n rhaid i Flwch K20 fod yn hafal i Blwch K15.1D plws K15.2D.

element: TaxAlreadyWithheld

[XML](#)



base	CTpoundPenceStructure
path	[CTK]/TaxCalculation/TaxAlreadyWithheld
cardinality	0..1
description	Tax already withheld
id	[K25]

validation rule:

error code: 9232	description: [K25] should not exceed [K20].
transactional message (en)	Box K25 must not be greater than Box K20.
transactional message (cy)	Ni ddylai Blwch K25 fod yn fwy na Blwch K20

element: SAafterRestitutionTax

[XML](#)



base	CTpoundPenceStructure
path	[CTK]/TaxCalculation/SAafterRestitutionTax
cardinality	1..1
description	Self-assessment of tax payable after restitution tax
id	[K30]

validation rule:

error code: 9233	description: [K30] should equal [K5] plus [K20] minus [K25].
transactional message (en)	Box K30 must equal Box K5 plus Box K20 minus Box K25
transactional message (cy)	Mae'n rhaid i Flwch K30 fod yn hafal i Blwch K5 plws K20 llai Blwch K25

element: RestitutionTaxNowPayable

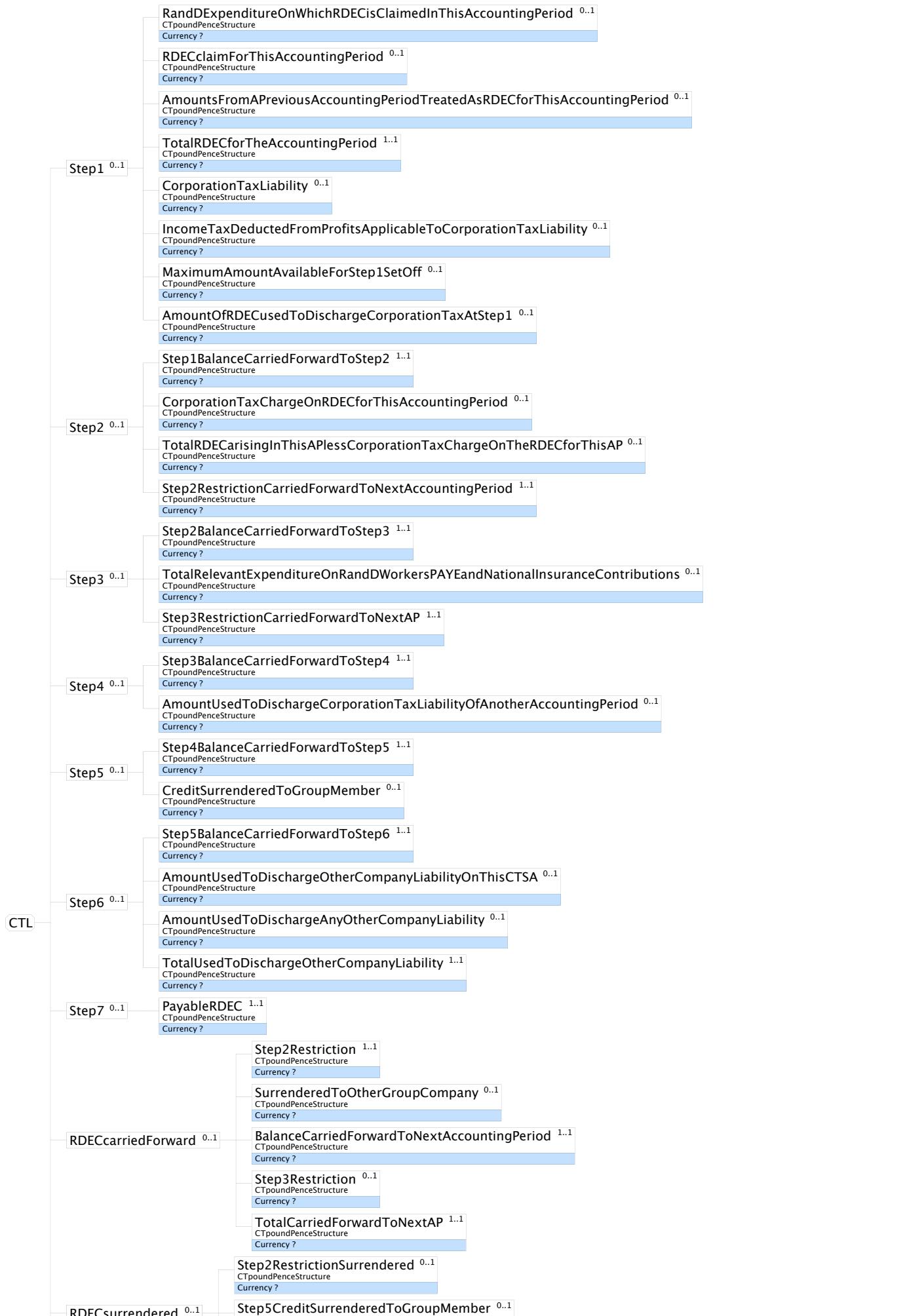
[XML](#)

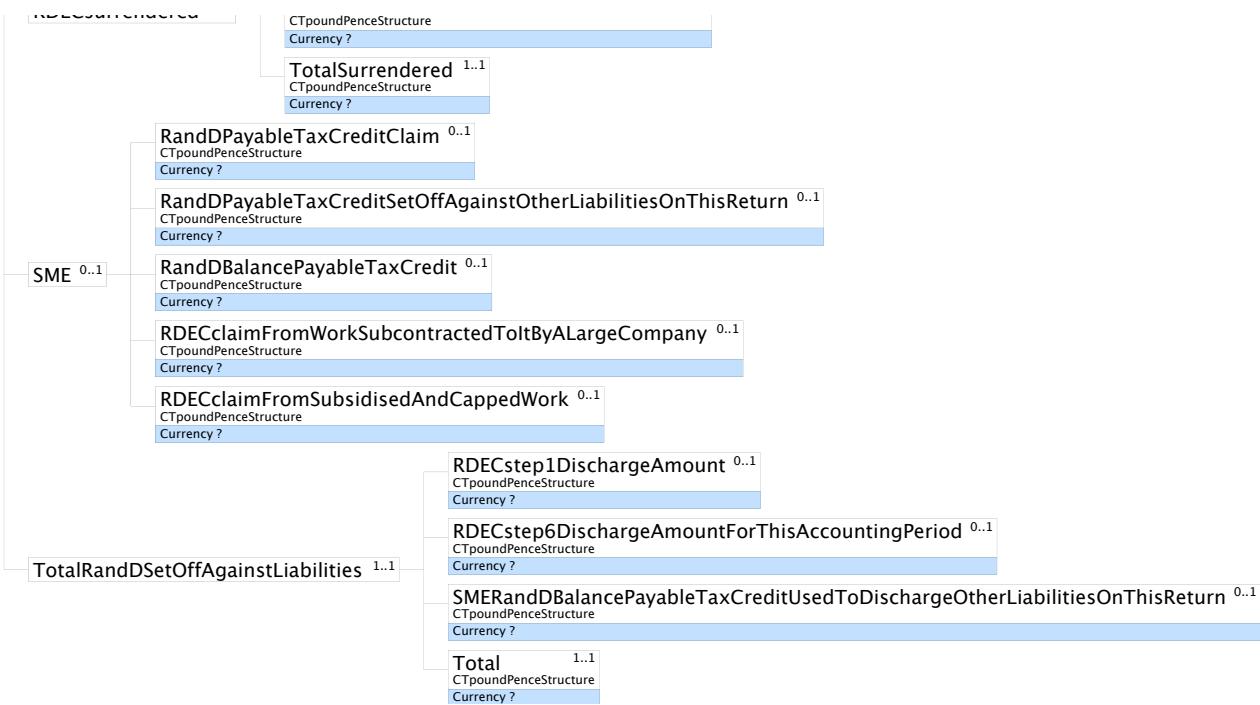


base	CTpoundPenceStructure
path	[CTK]/TaxCalculation/RestitutionTaxNowPayable
cardinality	1..1
description	Restitution tax now payable
id	[K35]

validation rule:

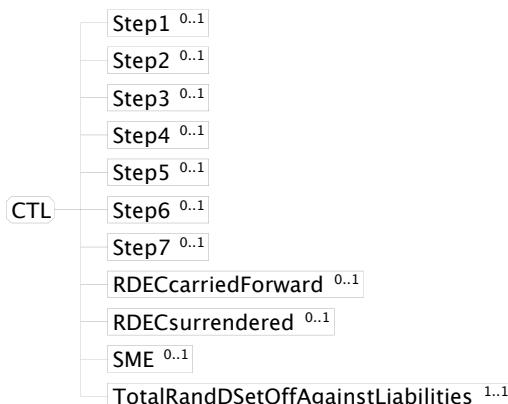
error code: 9235	description: [K35] should equal [K20] minus [K25].
transactional message (en)	Box K35 must equal Box K20 minus Box K25
transactional message (cy)	Mae'n rhaid i Flwch K35 fod yn hafal i Flwch K20 llai Blwch K25
error code: 9239	description: If [K35] is submitted then [527] must be present and equal to [K35].
transactional message (en)	If Box K35 is completed then Box 527 must be completed and equal to Box K35
transactional message (cy)	Os yw Blwch K35 wedi ei gwblhau mae'n rhaid i Flwch 527 fod wedi ei gwblhau ac yn hafal i Flwch K35





type: CTL

XML



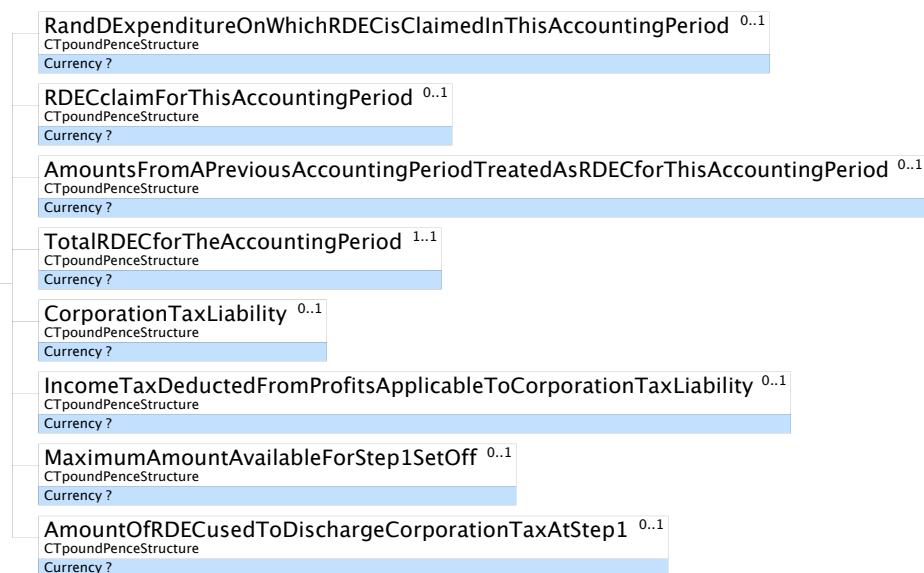
path	[CTL]
description	Research and Development

validation rule:

error code: 9710	description: If [N115] is present at least one of [SL001] and [SL042] must be present
transactional message (en)	Supplementary form CT600L is present so Step 1 section or SME section must be completed
error code: 9711	description: [SL010] should be present if ([L25] minus [L45]) exceeds 0
transactional message (en)	Step 2 section on supplementary form CT600L must be completed if Box L25 minus Box L45 is greater than 0
error code: 9712	description: [SL015] should be present if ([L50] minus [L65]) exceeds 0
transactional message (en)	Step 3 section on supplementary form CT600L must be completed if Box L50 minus Box L65 is greater than 0
error code: 9713	description: [SL019] should be present if ([L70] minus [L80]) exceeds 0
transactional message (en)	Step 4 section on supplementary form CT600L must be completed if Box L70 minus Box L80 is greater than 0
error code: 9714	description: [SL022] should be present if ([L85] minus [L90]) exceeds 0
transactional message (en)	Step 5 section on supplementary form CT600L must be completed if Box L85 minus Box L90 is greater than 0
error code: 9715	description: [SL025] should be present if ([L95] minus [L100]) exceeds 0
transactional message (en)	Step 6 section on supplementary form CT600L must be completed if Box L95 minus Box L100 is greater than 0
error code: 9716	description: [SL030] should be present if ([L105] minus [L120]) exceeds 0
transactional message (en)	Step 7 section on supplementary form CT600 must be completed if Box L105 minus Box L120 is greater than 0

element: Step1

XML



path	[CTL]/Step1
cardinality	0..1
description	Step 1 – Calculation of Research & Development
id	[SL001]

validation rule:

error code: 9718	description: If [SL001] is present at least one of [L15] and [L20] must be present
transactional message (en)	Step 1 section on supplementary form CT600L can only be present if either Box L15 or Box L20 are completed
error code: 9719	description: [L30] should be present if [475] is present and [SL001] is present
transactional message (en)	Box L30 must be completed if Step 1 section on supplementary form CT600L is present and Box 475 is completed

element: RandDExpenditureOnWhichRDECisClaimedInThisAccountingPeriod

XML



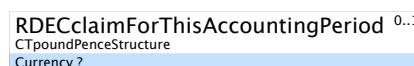
base	CTpoundPenceStructure
path	[CTL]/Step1/RandDExpenditureOnWhichRDECisClaimedInThisAccountingPeriod
cardinality	0..1
description	R&D expenditure on which RDEC is claimed in this accounting period
id	[L10]

validation rule:

error code: 9720	description: [L15] should be present if [L10] is present
transactional message (en)	Box L15 must be completed if Box L10 is completed

element: RDECclaimForThisAccountingPeriod

XML



base	CTpoundPenceStructure
path	[CTL]/Step1/RDECclaimForThisAccountingPeriod
cardinality	0..1
description	RDEC claim for this accounting period

id	[L15]
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validation rule:

error code: 9721	description: [L15] is valid only if it is less than [L10]
transactional message (en)	Box L15 must be less than Box L10
error code: 9722	description: If [L185] or [L190] are present then [L15] must equal [L185] + [L190]
transactional message (en)	If Box L185 or Box L190 are completed then Box L15 must equal the sum of Boxes L185 and L190
error code: 9723	description: [L10] should be present if [L15] is present
transactional message (en)	Box L10 must be completed if Box L15 is completed

element:
AmountsFromAPreviousAccountingPeriodTreatedAsRDECforThisAccountingPeriod
XML

AmountsFromAPreviousAccountingPeriodTreatedAsRDECforThisAccountingPeriod	0..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTL]/Step1/AmountsFromAPreviousAccountingPeriodTreatedAsRDECforThisAccountingPeriod
cardinality	0..1
description	Amounts from a previous accounting period treated as RDEC for this accounting period
id	[L20]

element: TotalRDECforTheAccountingPeriod
XML

TotalRDECforTheAccountingPeriod	1..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTL]/Step1/TotalRDECforTheAccountingPeriod
cardinality	1..1
description	Total RDEC for the accounting period
id	[L25]

validation rule:

error code: 9724	description: [L25] is valid only if it equals ([L15] plus [L20])
transactional message (en)	Box L25 must equal the sum of Boxes L15 and L20

element: CorporationTaxLiability
XML

CorporationTaxLiability	0..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTL]/Step1/CorporationTaxLiability
cardinality	0..1
description	Corporation Tax liability
id	[L30]

validation rule:

error code: 9725	description: [L30] is valid only if this equals [475]
transactional message (en)	Box L30 must equal Box 475
error code: 9726	description: [L40] should be present if [L30] is present
transactional message (en)	Box L40 must be completed if Box L30 is completed

element: IncomeTaxDeductedFromProfitsApplicableToCorporationTaxLiability

XML

IncomeTaxDeductedFromProfitsApplicableToCorporationTaxLiability	0..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTL]/Step1/IncomeTaxDeductedFromProfitsApplicableToCorporationTaxLiability
cardinality	0..1
description	Income Tax deducted from profits (applicable to Corporation Tax liability)
id	[L35]

validation rule:

error code: 9727	description: If [L35] is present [L30] should be present
transactional message (en)	Box L35 can only be completed if Box L30 is completed
error code: 9728	description: [L35] is valid only if this does not exceed [515]
transactional message (en)	Box L35 must be less than or equal to Box 515
error code: 9729	description: [L35] is valid only if this does not exceed [L30]
transactional message (en)	Box L35 must be less than or equal to Box L30

element: MaximumAmountAvailableForStep1SetOff

XML

MaximumAmountAvailableForStep1SetOff	0..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTL]/Step1/MaximumAmountAvailableForStep1SetOff
cardinality	0..1
description	Maximum amount available for Step 1 set off
id	[L40]

validation rule:

error code: 9730	description: [L40] is valid only if this equals ([L30] minus [L35])
transactional message (en)	Box L40 must equal Box L30 minus Box L35

element: AmountOfRDECusedToDischargeCorporationTaxAtStep1

XML

AmountOfRDECusedToDischargeCorporationTaxAtStep1	0..1
CTpoundPenceStructure	
Currency ?	

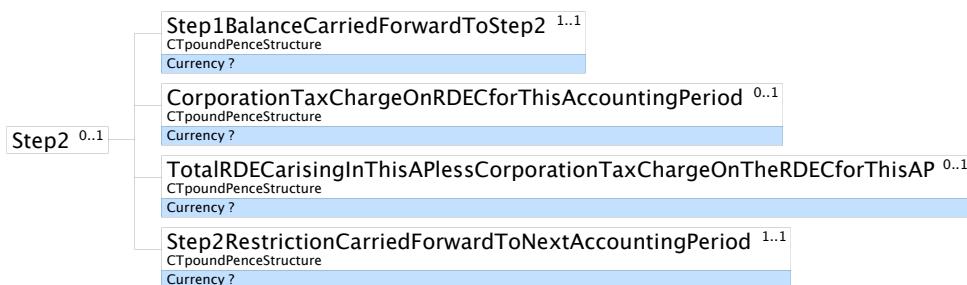
base	CTpoundPenceStructure
path	[CTL]/Step1/AmountOfRDECusedToDischargeCorporationTaxAtStep1
cardinality	0..1
description	Amount of RDEC used to discharge Corporation Tax at Step 1
id	[L45]

validation rule:

error code: 9731	description: [L45] is valid only if it equals [L195]
transactional message (en)	Box L45 must equal L195
error code: 9732	description: [L45] must equal the lesser of [L25] and [L40]. If [L40] is not present then [L45] must be zero.
transactional message (en)	Box L45 must equal the lesser of Boxes L25 and L40. If Box L25 is not completed then Box L45 must equal 0.
error code: 9733	description: [L195] should be present if [L45] is present
transactional message (en)	Box L195 must be completed if Box L45 is completed

element: Step2

XML



path	[CTL]/Step2
cardinality	0..1
description	Step 2 – Calculation of notional tax charge
id	[SL010]

validation rule:

error code: 9734	description: If [SL010] is present then [SL001] must be present
transactional message (en)	Step 2 section on supplementary form CT600L can only be completed if Step 1 section on the same form is completed
error code: 9735	description: [L55] should be present if [L15] is present and [SL010] is present
transactional message (en)	Box L55 must be completed if L15 and Step 2 on supplementary form CT600L are both completed
error code: 9736	description: [SL032] should be present if [SL010] is present
transactional message (en)	RDEC carried forward section on supplementary form CT600L must be completed if Step 2 section on the same form is completed

element: Step1BalanceCarriedForwardToStep2

XML



base	CTpoundPenceStructure
path	[CTL]/Step2/Step1BalanceCarriedForwardToStep2
cardinality	1..1
description	Step 1 balance carried forward to Step 2
id	[L50]

validation rule:

error code: 9737	description: [L50] is valid only if it equals ([L25] minus [L45])
transactional message (en)	Box L50 must equal Box L25 minus Box L45

element: CorporationTaxChargeOnRDECforThisAccountingPeriod

XML



base	CTpoundPenceStructure
path	[CTL]/Step2/CorporationTaxChargeOnRDECforThisAccountingPeriod
cardinality	0..1
description	Corporation Tax charge on RDEC for this accounting period
id	[L55]

validation rule:

error code: 9738	description: [L55] must not be less than [L15] multiplied by the lowest of ([CT RATE FOR NI TRADING PROFITS], [FULL RATE OF CT], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT], [EQUIV. LOW CT RATE]) at either [30] or [35]
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transactional message (en)	Box L55 must not be less than Box L15 multiplied by the lowest tax rate of [FULL RATE OF CT], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT], [EQUIV. LOW CT RATE] or [CT RATE FOR NI TRADING PROFITS] at either the return period start date in Box 30 or the return period end date in Box 35
error code: 9739	description: [L60] should be present if [L55] is present
transactional message (en)	Box L60 must be completed if Box L55 is completed

element: TotalRDEC arising In This AP less Corporation Tax Charge On The RDEC for This AP XML

TotalRDEC arising In This AP less Corporation Tax Charge On The RDEC for This AP 0..1
 CTpoundPenceStructure
 Currency ?

base	CTpoundPenceStructure
path	[CTL]/Step2/TotalRDEC arising In This AP less Corporation Tax Charge On The RDEC for This AP
cardinality	0..1
description	Total RDEC arising in this AP less Corporation Tax charge on the RDEC for this AP
id	[L60]

validation rule:

error code: 9740	description: [L60] is valid only if this equals ([L15] minus [L55])
transactional message (en)	Box L60 must equal Box L15 minus Box L55

element: Step2RestrictionCarriedForwardToNextAccountingPeriod XML

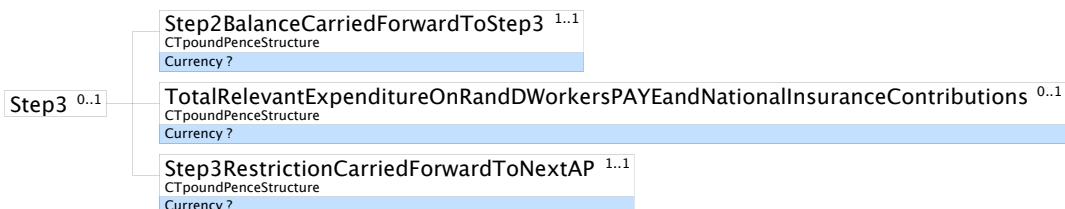
Step2RestrictionCarriedForwardToNextAccountingPeriod 1..1
 CTpoundPenceStructure
 Currency ?

base	CTpoundPenceStructure
path	[CTL]/Step2/Step2RestrictionCarriedForwardToNextAccountingPeriod
cardinality	1..1
description	Step 2 restriction carried forward to next accounting period
id	[L65]

validation rule:

error code: 9741	description: [L65] is valid only if this equals [L130]
transactional message (en)	Box L65 must equal Box L130

element: Step3 XML



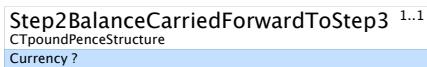
path	[CTL]/Step3
cardinality	0..1
description	Step 3 – Expenditure on R&D workers' PAYE and National Insurance Contributions
id	[SL015]

validation rule:

error code: 9743	description: If [SL015] is present then [SL010] should be present
transactional message (en)	Step 3 section on supplementary form CT600L can only be completed if Step 2 section on the same form is completed

element: Step2BalanceCarriedForwardToStep3

XML



base	CTpoundPenceStructure
path	[CTL]/Step3/Step2BalanceCarriedForwardToStep3
cardinality	1..1
description	Step 2 balance carried forward to Step 3
id	[L70]

validation rule:

error code: 9744	description: [L70] is valid only if this equals ([L50] minus [L65])
transactional message (en)	Box L70 must equal Box L50 minus Box L65

element:
TotalRelevantExpenditureOnRandDWorkersPAYEandNationalInsuranceContributions

XML



base	CTpoundPenceStructure
path	[CTL]/Step3/TotalRelevantExpenditureOnRandDWorkersPAYEandNationalInsuranceContributio ns
cardinality	0..1
description	Total relevant expenditure on R&D workers' PAYE and National Insurance contributions
id	[L75]

element: Step3RestrictionCarriedForwardToNextAP

XML



base	CTpoundPenceStructure
path	[CTL]/Step3/Step3RestrictionCarriedForwardToNextAP
cardinality	1..1
description	Step 3 restriction carried forward to next AP
id	[L80]

validation rule:

error code: 9745	description: [L80] is valid only if this equals [L145]
transactional message (en)	Box L80 must equal Box L145
error code: 9746	description: If [L75] is less than [L70] then [L80] must equal [L70] – [L75], else [L80] must equal zero
transactional message (en)	If Box L75 is less than Box L70 then Box L80 must equal Box L70 minus L75 otherwise Box L80 must equal 0
error code: 9747	description: [L145] should be present if [L80] is present
transactional message (en)	Box L80 must be completed if Step 3 section on supplementary form CT600L is completed

element: Step4

XML



path	[CTL]/Step4
cardinality	0..1
description	Step 4 – RDEC to be offset against outstanding Corporation Tax liabilities
id	[SL019]

validation rule:

error code: 9748	description: If [SL019] is present then [SL015] should be present
transactional message (en)	Step 4 section on supplementary form CT600L can only be completed if Step 3 section on the same form is completed

element: Step3BalanceCarriedForwardToStep4

XML



base	CTpoundPenceStructure
path	[CTL]/Step4/Step3BalanceCarriedForwardToStep4
cardinality	1..1
description	Step 3 balance carried forward to Step 4
id	[L85]

validation rule:

error code: 9749	description: [L85] is valid only if this equals ([L70] minus [L80])
transactional message (en)	Box L85 must equal Box L70 minus Box L80

element: AmountUsedToDischargeCorporationTaxLiabilityOfAnotherAccountingPeriod

XML



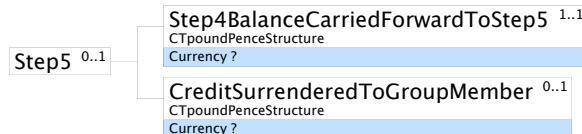
base	CTpoundPenceStructure
path	[CTL]/Step4/AmountUsedToDischargeCorporationTaxLiabilityOfAnotherAccountingPeriod
cardinality	0..1
description	Amount used to discharge Corporation Tax liability of another accounting period
id	[L90]

validation rule:

error code: 9751	description: [L90] is valid only if this does not exceed [L85]
transactional message (en)	Box L90 must be less than or equal to Box L85

element: Step5

XML



path	[CTL]/Step5
cardinality	0..1
description	Step 5 – Amount surrendered to group member
id	[SL022]

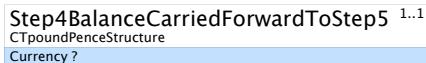
validation rule:

error code: 9752	description: If [SL022] is present then [SL019] should be present
transactional message (en)	Step 5 section on supplementary form CT600L can only be completed if Step 4 section on the same form is completed

error code: 9753	description: [SL038] should be present if [SL022] is present
transactional message (en)	RDEC surrendered section on supplementary form CT600L must be completed if Step 5 section on the same form is completed

element: Step4BalanceCarriedForwardToStep5

XML



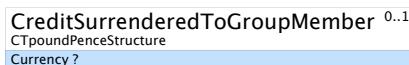
base	CTpoundPenceStructure
path	[CTL]/Step5/Step4BalanceCarriedForwardToStep5
cardinality	1..1
description	Step 4 balance carried forward to Step 5
id	[L95]

validation rule:

error code: 9754	description: [L95] should equal ([L85] minus [L90])
transactional message (en)	Box L95 must equal Box L85 minus Box L90

element: CreditSurrenderedToGroupMember

XML



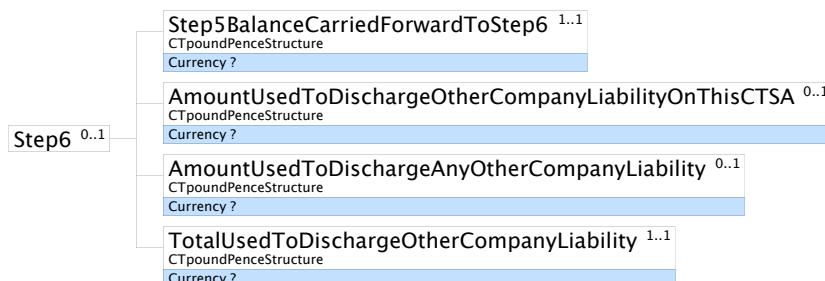
base	CTpoundPenceStructure
path	[CTL]/Step5/CreditSurrenderedToGroupMember
cardinality	0..1
description	Credit surrendered to group member
id	[L100]

validation rule:

error code: 9755	description: [L100] should not exceed [L95]
transactional message (en)	Box L100 must be less than or equal to Box L95
error code: 9756	description: [L100] should equal [L160]
transactional message (en)	Box L100 must equal Box L160
error code: 9757	description: [L160] should be present if [L100] is present
transactional message (en)	Box L160 must be completed if L100 completed

element: Step6

XML



path	[CTL]/Step6
cardinality	0..1
description	Step 6 – Amount used to discharge other company liabilities
id	[SL025]

validation rule:

error code: 9758	description: If [SL025] is present [SL022] should be present
------------------	--

transactional message (en)	Step 6 section on supplementary form CT600L can only be completed if Step 5 section on the same form is completed
----------------------------	---

element: Step5BalanceCarriedForwardToStep6

XML

Step5BalanceCarriedForwardToStep6	1..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTL]/Step6/Step5BalanceCarriedForwardToStep6
cardinality	1..1
description	Step 5 balance carried forward to Step 6
id	[L105]

validation rule:

error code: 9759	description: [L105] should equal ([L95] minus [L100])
transactional message (en)	Box L105 must equal Box L95 minus Box L100

element: AmountUsedToDischargeOtherCompanyLiabilityOnThisCTSA

XML

AmountUsedToDischargeOtherCompanyLiabilityOnThisCTSA	0..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTL]/Step6/AmountUsedToDischargeOtherCompanyLiabilityOnThisCTSA
cardinality	0..1
description	Amount used to discharge other company liability on this CTSA
id	[L110]

validation rule:

error code: 9760	description: [L110] should not exceed [L105]
transactional message (en)	Box L110 must be less than or equal to Box L105
error code: 9761	description: [L110] should equal [L200]
transactional message (en)	Box L110 must equal L200
error code: 9762	description: [L200] should be present if [L110] is present
transactional message (en)	Box L200 must be completed if Box L110 is completed

element: AmountUsedToDischargeAnyOtherCompanyLiability

XML

AmountUsedToDischargeAnyOtherCompanyLiability	0..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTL]/Step6/AmountUsedToDischargeAnyOtherCompanyLiability
cardinality	0..1
description	Amount used to discharge any other company liability
id	[L115]

validation rule:

error code: 9763	description: [L115] should not exceed ([L105] minus [L110])
transactional message (en)	Box L115 must be less than or equal to Box L105 minus Box L110

element: TotalUsedToDischargeOtherCompanyLiability

XML

TotalUsedToDischargeOtherCompanyLiability	1..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTL]/Step6/TotalUsedToDischargeOtherCompanyLiability
cardinality	1..1
description	Total used to discharge other company liability
id	[L120]

validation rule:

error code: 9764	description: [L120] should equal ([L110] plus [L115])
transactional message (en)	Box L120 must equal the sum of Boxes L110 and L115

element: Step7

[XML](#)



path	[CTL]/Step7
cardinality	0..1
description	Step 7 – Payable Research and Development expenditure credit (RDEC)
id	[SL030]

validation rule:

error code: 9765	description: If [SL030] is present then [SL025] should be present
transactional message (en)	Step 7 section on supplementary form CT600L can only be completed if Step 6 section on the same form is completed

element: PayableRDEC

[XML](#)



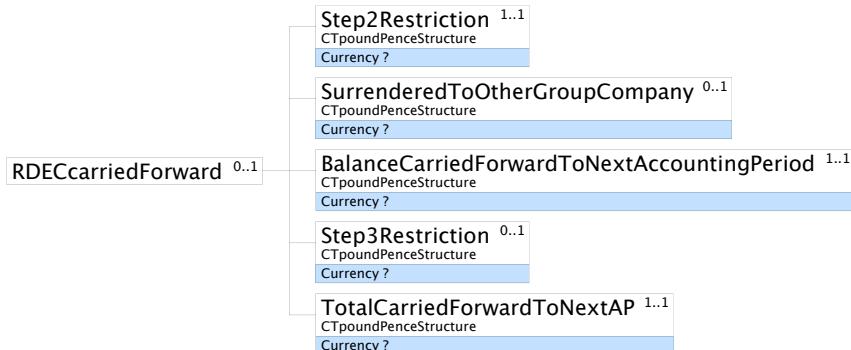
base	CTpoundPenceStructure
path	[CTL]/Step7/PayableRDEC
cardinality	1..1
description	Payable RDEC
id	[L125]

validation rule:

error code: 9766	description: [L125] should equal ([L105] minus [L120])
transactional message (en)	Box L125 must equal Box L105 minus Box L120
error code: 9767	description: [L125] should equal [880]
transactional message (en)	Box L125 must equal Box 880

element: RDECcarriedForward

[XML](#)



path	[CTL]/RDECcarriedForward
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cardinality	0..1
description	RDEC carried forward
id	[SL032]

validation rule:

error code: 9768	description: If [SL032] is present [SL010] should be present
transactional message (en)	RDEC carried forward section on supplementary form CT600L can only be completed if Step 2 section on the same form is completed

element: Step2Restriction

XML

Step2Restriction 1..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	[CTL]/RDECcarriedForward/Step2Restriction
cardinality	1..1
description	Step 2 restriction
id	[L130]

validation rule:

error code: 9769	description: [L130] should equal [L65]
transactional message (en)	Box L130 must equal Box L65

element: SurrenderedToOtherGroupCompany

XML

SurrenderedToOtherGroupCompany 0..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	[CTL]/RDECcarriedForward/SurrenderedToOtherGroupCompany
cardinality	0..1
description	Surrendered to other group company
id	[L135]

validation rule:

error code: 9770	description: [L135] should equal [L155]
transactional message (en)	Box L135 must equal Box L155
error code: 9771	description: [SL038] should be present if [L135] is present
transactional message (en)	RDEC surrendered section on supplementary form CT600L must be completed if Box L135 is completed
error code: 9772	description: [L155] should be present if [L135] is present
transactional message (en)	Box L155 must be completed if Box L135 is completed

element: BalanceCarriedForwardToNextAccountingPeriod

XML

BalanceCarriedForwardToNextAccountingPeriod 1..1
CTpoundPenceStructure
Currency ?

base	CTpoundPenceStructure
path	[CTL]/RDECcarriedForward/BalanceCarriedForwardToNextAccountingPeriod
cardinality	1..1
description	Balance carried forward to next accounting period
id	[L140]

element: Step3Restriction

XML



base	CTpoundPenceStructure
path	[CTL]/RDECcarriedForward/Step3Restriction
cardinality	0..1
description	Step 3 restriction
id	[L145]

validation rule:

error code: 9774	description: [L145] should equal [L80]
transactional message (en)	Box L145 must equal Box L80

element: TotalCarriedForwardToNextAP

XML



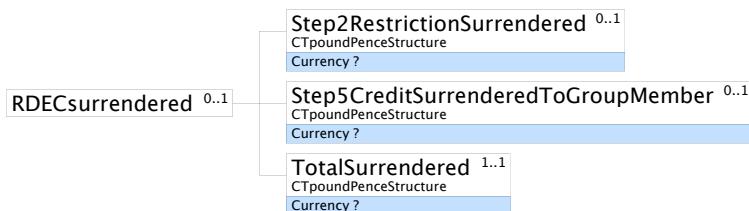
base	CTpoundPenceStructure
path	[CTL]/RDECcarriedForward/TotalCarriedForwardToNextAP
cardinality	1..1
description	Total carried forward to next AP
id	[L150]

validation rule:

error code: 9775	description: [L150] should equal ([L140] plus [L145])
transactional message (en)	Box L150 must equal the sum of L140 and L145

element: RDECsurrendered

XML



path	[CTL]/RDECsurrendered
cardinality	0..1
description	RDEC surrendered
id	[SL038]

validation rule:

error code: 9776	description: If [SL038] is present at least one of [SL022] and [L135] should be present
transactional message (en)	RDEC surrendered section on supplementary form CT600L can only be completed if Step 5 section or Box L135 are completed

element: Step2RestrictionSurrendered

XML



base	CTpoundPenceStructure
path	[CTL]/RDECsurrendered/Step2RestrictionSurrendered

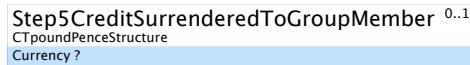
cardinality	0..1
description	Step 2 restriction surrendered
id	[L155]

validation rule:

error code: 9777	description: [L155] should equal [L135]
transactional message (en)	Box L155 must equal Box L135

element: Step5CreditSurrenderedToGroupMember

XML



base	CTpoundPenceStructure
path	[CTL]/RDECsurrendered/Step5CreditSurrenderedToGroupMember
cardinality	0..1
description	Step 5 Credit surrendered to group member
id	[L160]

validation rule:

error code: 9778	description: [L160] should equal [L100]
transactional message (en)	Box L160 must equal Box L100

element: TotalSurrendered

XML



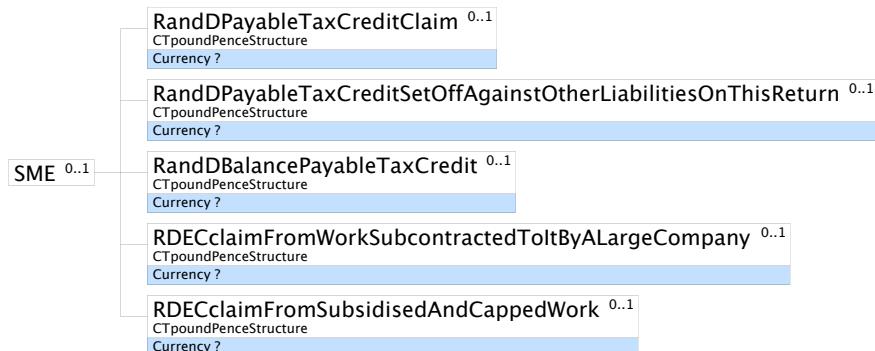
base	CTpoundPenceStructure
path	[CTL]/RDECsurrendered/TotalSurrendered
cardinality	1..1
description	Total surrendered
id	[L165]

validation rule:

error code: 9779	description: [L165] should equal ([L155] plus [L160])
transactional message (en)	Box L165 must equal the sum of Boxes L155 and L160

element: SME

XML



path	[CTL]/SME
cardinality	0..1
description	Small and medium-sized enterprise (SME)
id	[SL042]

validation rule:

error code: 9780	description: If [SL042] is present at least one of [L170] and [L185] and [L190] should be present
transactional message (en)	SME section on supplementary form CT600L can only be completed if Box L170, L185 or L190 are completed

element: RandDPayableTaxCreditClaim**XML**

base	CTpoundPenceStructure
path	[CTL]/SME/RandDPayableTaxCreditClaim
cardinality	0..1
description	SME R&D payable tax credit claim for this accounting period
id	[L170]

element: RandDPayableTaxCreditSetOffAgainstOtherLiabilitiesOnThisReturn**XML**

base	CTpoundPenceStructure
path	[CTL]/SME/RandDPayableTaxCreditSetOffAgainstOtherLiabilitiesOnThisReturn
cardinality	0..1
description	SME R&D payable tax credit set-off against other liabilities on this return
id	[L175]

validation rule:

error code: 9781	description: If [L175] is present [L170] should be present
transactional message (en)	Box L175 can only be completed if Box L170 is completed
error code: 9782	description: [L175] should not exceed [L170]
transactional message (en)	Box L175 must be less than or equal to Box L170
error code: 9783	description: [L175] should equal [L205]
transactional message (en)	Box L175 must equal Box L205
error code: 9784	description: [L205] should be present if [L175] is present
transactional message (en)	Box L205 must be completed if Box L175 is completed

element: RandDBalancePayableTaxCredit**XML**

base	CTpoundPenceStructure
path	[CTL]/SME/RandDBalancePayableTaxCredit
cardinality	0..1
description	SME R&D balance payable tax credit
id	[L180]

validation rule:

error code: 9785	description: If [L180] is present [L170] should be present
transactional message (en)	Box L180 can only be completed if Box L170 is completed
error code: 9786	description: [L180] should equal ([L170] minus [L175])
transactional message (en)	Box L180 must equal Box L170 minus Box L175

element: RDECclaimFromWorkSubcontractedToltByALargeCompany

XML

RDECclaimFromWorkSubcontractedToltByALargeCompany	0..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTL]/SME/RDECclaimFromWorkSubcontractedToltByALargeCompany
cardinality	0..1
description	SME RDEC claim from work subcontracted to it by a large company
id	[L185]

element: RDECclaimFromSubsidisedAndCappedWork

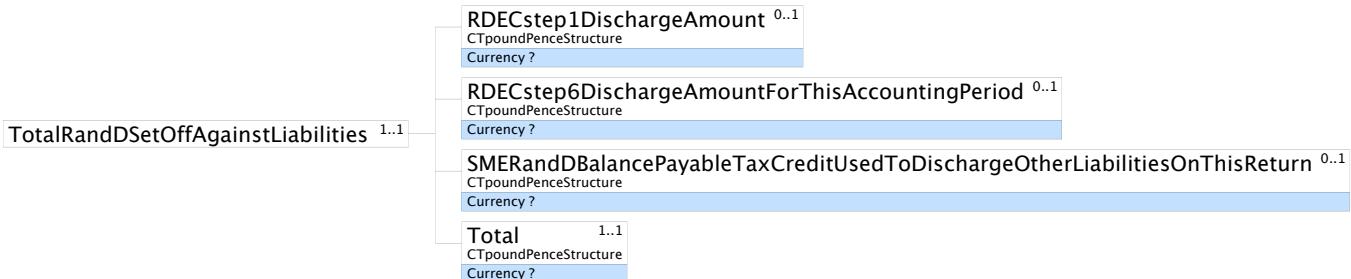
XML

RDECclaimFromSubsidisedAndCappedWork	0..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTL]/SME/RDECclaimFromSubsidisedAndCappedWork
cardinality	0..1
description	SME RDEC claim from subsidised and capped work
id	[L190]

element: TotalRandDSetOffAgainstLiabilities

XML



path	[CTL]/TotalRandDSetOffAgainstLiabilities
cardinality	1..1
description	Total R and D set-off against liabilities in this Corporation Tax Return
id	[SL048]

element: RDECstep1DischargeAmount

XML

RDECstep1DischargeAmount	0..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTL]/TotalRandDSetOffAgainstLiabilities/RDECstep1DischargeAmount
cardinality	0..1
description	RDEC Step 1 discharge amount
id	[L195]

validation rule:

error code: 9787	description: [L195] should equal [L45]
transactional message (en)	Box L195 must equal Box L45

element: RDECstep6DischargeAmountForThisAccountingPeriod

XML

RDECstep6DischargeAmountForThisAccountingPeriod	0..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTL]/TotalRandDSetOffAgainstLiabilities/RDECstep6DischargeAmountForThisAccountingPeriod
cardinality	0..1
description	RDEC Step 6 discharge amount for this accounting period
id	[L200]

validation rule:

error code: 9788	description: [L200] should equal [L110]
transactional message (en)	Box L200 must equal Box L110

element: SMERandDBalancePayableTaxCreditUsedToDischargeOtherLiabilitiesOnThisReturn

XML

SMERandDBalancePayableTaxCreditUsedToDischargeOtherLiabilitiesOnThisReturn	0..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTL]/TotalRandDSetOffAgainstLiabilities/SMERandDBalancePayableTaxCreditUsedToDischargeOtherLiabilitiesOnThisReturn
cardinality	0..1
description	SME R&D balance payable tax credit used to discharge other liabilities on this return
id	[L205]

validation rule:

error code: 9789	description: [L205] should equal [L175]
transactional message (en)	Box L205 must equal Box L175

element: Total

XML

Total	1..1
CTpoundPenceStructure	
Currency ?	

base	CTpoundPenceStructure
path	[CTL]/TotalRandDSetOffAgainstLiabilities/Total
cardinality	1..1
description	Total
id	[L210]

validation rule:

error code: 9790	description: [L210] should equal the sum of [L195], [L200], and [L205]
transactional message (en)	Box L210 must equal the sum of Boxes L195, L200 and L205
error code: 9791	description: [L210] should equal [530]
transactional message (en)	Box L210 must equal Box 530

YesNoType
xsd:string

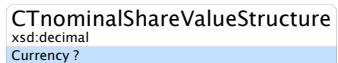
base	xsd:string
path	[YesNoType]
description	"yes" or "no"
example	yes

enumerated values:

no
yes

type: CTnominalShareValueStructure

XML



base	xsd:decimal
path	[CTnominalShareValueStructure]
description	Nominal Share values (3 decimal places)
example	1.024
pattern	(([1-9][0-9]*) 0)\.[0-9]{3}
maxInclusive	9999999999.999

attribute: Currency

XML

base	CT_ISOCurrencyType
path	[CTnominalShareValueStructure]/@Currency
cardinality	0..1
description	Currency symbol such as GBP or EUR
example	GBP

CT_CTAaddressLineType
xsd:string

base	xsd:string
path	[CT_CTAaddressLineType]
description	A common type for lines in an address
example	Rectory Stable Cottage
pattern	[A-Za-z0-9 ,.\.\(\)/&'\\"!%*_\\+:@<>\\?=?=;]*

type: CT_CTNonZeroPoundPenceStructure

XML



base	CT_IRmonetaryStructure
path	[CT_CTNonZeroPoundPenceStructure]
minExclusive	0.00

type: CT_CTNonZeroWholePoundStructure

XML

CT_CTNonZeroWholePoundStructure
CT_IRnonNegativeNonZeroWholeUnitsMonetaryStructure
Currency ?

base	CT_IRnonNegativeNonZeroWholeUnitsMonetaryStructure
path	[CT_CTNonZeroWholePoundStructure]
maxInclusive	9999999999.00

type: CT_CTstringType

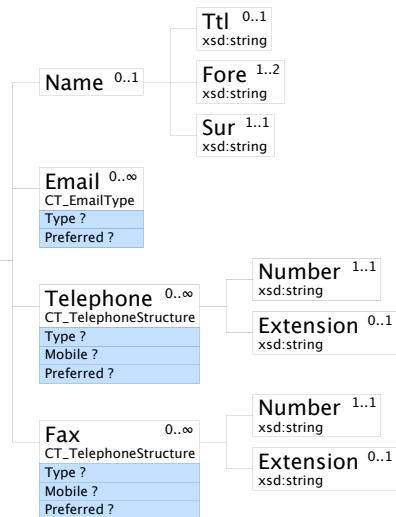
XML

CT_CTstringType
xsd:string

base	xsd:string
path	[CT_CTstringType]
example	CT String 1
pattern	[A-Za-z0-9 ,.\.\(\)/&'\"!%\\^_+:@<>\?=;]*

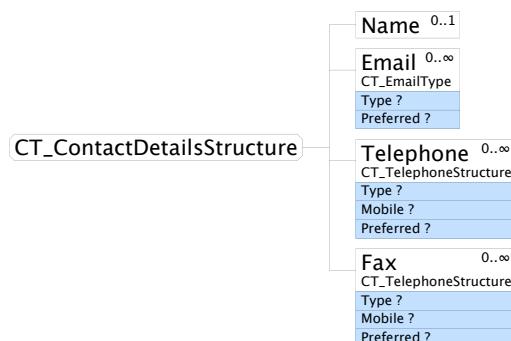
CT_ContactDetailsStructure

XML



type: CT_ContactDetailsStructure

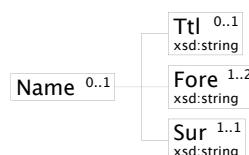
XML



path	[CT_ContactDetailsStructure]
------	------------------------------

element: Name

XML



path	[CT_ContactDetailsStructure]/Name
cardinality	0..1
description	Standard structure for a person's name including title (type 19), 2 forenames (type 16 and 17) and surname (type 15)

element: Ttl

XML



base	xsd:string
path	[CT_ContactDetailsStructure]/Name/Ttl
cardinality	0..1
description	Person's Title of 1 to 4 characters
example	Dr
minLength	1
maxLength	4

pattern	[A-Za-z][A-Za-z'\-]*
---------	----------------------

element: Fore

XML

Fore 1..2
xsd:string

base	xsd:string
path	[CT_ContactDetailsStructure]/Name/Fore
cardinality	1..2
description	Forename for a person
example	James
minLength	1
maxLength	35
pattern	[A-Za-z][A-Za-z'\-]*

element: Sur

XML

Sur 1..1
xsd:string

base	xsd:string
path	[CT_ContactDetailsStructure]/Name/Sur
cardinality	1..1
description	Surname for a person
example	Bacon
minLength	1
maxLength	35
pattern	[A-Za-z0-9 ,.\.\(\)/\&\-\']+

element: Email

XML

Email 0..∞
CT_EmailType
Type ?
Preferred ?

base	CT_EmailType
path	[CT_ContactDetailsStructure]/Email
cardinality	0..∞
description	Standard IR structure for email address
example	sample@EmailStructure.com

attribute: Type

XML

base	CT_WorkHomeType
path	[CT_ContactDetailsStructure]/Email/@Type
cardinality	0..1
description	Whether this email is work or home
example	work

attribute: Preferred

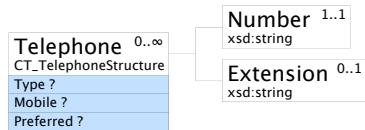
XML

base	YesNoType
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path	[CT_ContactDetailsStructure]/Email/@Preferred
cardinality	0..1
description	Whether this is the preferred email address
example	yes

element: Telephone

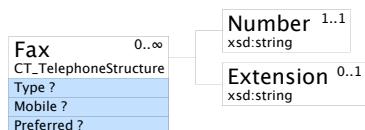
XML



base	CT_TelephoneStructure
path	[CT_ContactDetailsStructure]/Telephone
cardinality	0..∞

element: Fax

XML



base	CT_TelephoneStructure
path	[CT_ContactDetailsStructure]/Fax
cardinality	0..∞

type: CT_DateType

XML

CT_DateType
xsd:date

base	xsd:date
path	[CT_DateType]
example	2000-12-31
documentation	The date is in the Common Era (minus sign in years is not permitted)
pattern	\d{4}-\d{2}-\d{2}

type: CT_EmailType

XML

CT_EmailType
xsd:string

base	xsd:string
path	[CT_EmailType]
description	Simple type for email address
example	person@example.com
minLength	3
maxLength	254
pattern	[^@'<>"]+@[^@'<>"]+

type: CT_IRdecimalType

XML

CT_IRdecimalType
xsd:decimal

base	xsd:decimal
path	[CT_IRdecimalType]
description	Standard decimal type
example	13.12
pattern	-?(([1-9][0-9]*) 0)\.[0-9]{2}

CT_IRheaderStringType
xsd:string

base	xsd:string
path	[CT_IRheaderStringType]
example	19 Kings Meadow
pattern	[A-Za-z0-9 &'\(\)\'*,\-\./]*

type: CT_IRmonetaryStructure

XML



base	CT_IRdecimalType
path	[CT_IRmonetaryStructure]

attribute: Currency

XML

base	CT_ISOCurrencyType
path	[CT_IRmonetaryStructure]/@Currency
cardinality	0..1
description	Currency symbol such as GBP or EUR
example	GBP

type: CT_IRnonNegativeDecimalType

XML

CT_IRnonNegativeDecimalType
CT_IRdecimalType

base	CT_IRdecimalType
path	[CT_IRnonNegativeDecimalType]
minInclusive	0.00

type: CT_IRnonNegativeMonetaryStructure

XML



base	CT_IRnonNegativeMonetaryType
path	[CT_IRnonNegativeMonetaryStructure]

attribute: Currency

XML

base	CT_ISOCurrencyType
path	[CT_IRnonNegativeMonetaryStructure]/@Currency
cardinality	0..1
description	Currency symbol such as GBP or EUR
example	GBP

type: CT_IRnonNegativeMonetaryType

XML

CT_IRnonNegativeMonetaryType
CT_IRdecimalType

base	CT_IRdecimalType
path	[CT_IRnonNegativeMonetaryType]
minInclusive	0.00

type: CT_IRnonNegativeNonZeroDecimalType

XML

CT_IRnonNegativeNonZeroDecimalType
CT_IRdecimalType

base	CT_IRdecimalType
path	[CT_IRnonNegativeNonZeroDecimalType]
minExclusive	0.00

type: CT_IRnonNegativeNonZeroWholeUnitsMonetaryStructure

XML

CT_IRnonNegativeNonZeroWholeUnitsMonetaryStructure
 CT_IRnonNegativeNonZeroWholeUnitsMonetaryType
 Currency ?

base	CT_IRnonNegativeNonZeroWholeUnitsMonetaryType
path	[CT_IRnonNegativeNonZeroWholeUnitsMonetaryStructure]
example	88.00

attribute: Currency

XML

base	CT_ISOCurrencyType
path	[CT_IRnonNegativeNonZeroWholeUnitsMonetaryStructure]/@Currency
cardinality	0..1
description	Currency symbol such as GBP or EUR
example	GBP

type: CT_IRnonNegativeNonZeroWholeUnitsMonetaryType

XML

CT_IRnonNegativeNonZeroWholeUnitsMonetaryType
CT_IRnonNegativeNonZeroDecimalType

base	CT_IRnonNegativeNonZeroDecimalType
path	[CT_IRnonNegativeNonZeroWholeUnitsMonetaryType]
example	88.00
pattern	.*\.\d{2}

CT_IRnonNegativeWholeUnitsMonetaryType
CT_IRnonNegativeDecimalType

base	CT_IRnonNegativeDecimalType
path	[CT_IRnonNegativeWholeUnitsMonetaryType]
example	88.00
pattern	.*\.\d{2}

CT_ISOCurrencyType
xsd:string

base	xsd:string
path	[CT_ISOCurrencyType]
example	EUR

enumerated values:

EUR	Euro
GBP	Sterling

type: CT_PostCodeType

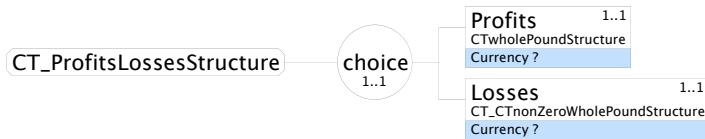
XML

CT_PostCodeType
xsd:string

base	xsd:string
path	[CT_PostCodeType]
example	S12 1AA
minLength	1
maxLength	8
pattern	(GIR 0AA) (((A-Z)[0-9][0-9]? ([A-Z][A-HJ-Y][0-9][0-9]? ([A-Z][0-9][A-Z]) ([A-Z][A-HJ-Y][0-9]?[A-Z]))) [0-9][A-Z]{2})

type: CT_ProfitsLossesStructure

XML



path	[CT_ProfitsLossesStructure]
------	-----------------------------

choice:

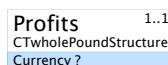
XML



path	[CT_ProfitsLossesStructure]
cardinality	1..1

element: Profits

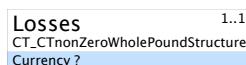
XML



base	CTwholePoundStructure
path	[CT_ProfitsLossesStructure]/Profits
cardinality	1..1
description	Profits
id	[PLPROFITS]

element: Losses

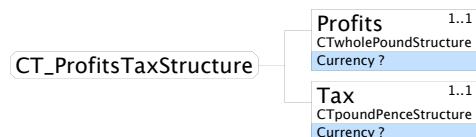
XML



base	CT_CNonZeroWholePoundStructure
path	[CT_ProfitsLossesStructure]/Losses
cardinality	1..1
description	Losses
id	[PLLOSSSES]

type: CT_ProfitsTaxStructure

XML



path	[CT_ProfitsTaxStructure]
------	--------------------------

element: Profits

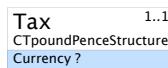
XML



base	CTwholePoundStructure
path	[CT_ProfitsTaxStructure]/Profits
cardinality	1..1
description	Profits
id	[PTPROFITS]

element: Tax

XML



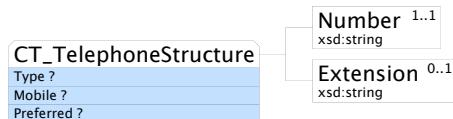
base	CTpoundPenceStructure
path	[CT_ProfitsTaxStructure]/Tax
cardinality	1..1
description	Tax
id	[PTTAX]

validation rule:

error code: 9529	description: [PTTAX] should not exceed [PTPROFITS].
transactional message (en)	TAX should not exceed PROFITS.

type: CT_TelephoneStructure

XML



path	[CT_TelephoneStructure]
description	Standard telephone structure

attribute: Type

XML

base	CT_WorkHomeType
path	[CT_TelephoneStructure]/@Type
cardinality	0..1

attribute: Mobile

XML

base	YesNoType
path	[CT_TelephoneStructure]/@Mobile
cardinality	0..1

attribute: Preferred

XML

base	YesNoType
path	[CT_TelephoneStructure]/@Preferred
cardinality	0..1

element: Number

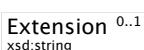
XML



base	xsd:string
path	[CT_TelephoneStructure]/Number
cardinality	1..1
description	Standard phone number type
example	01865 203192
minLength	1
maxLength	35
pattern	[0-9\\(\\)-\\s]{1,35}

element: Extension

XML



base	xsd:string
path	[CT_TelephoneStructure]/Extension
cardinality	0..1
description	Standard phone extension type

example	6969
minLength	1
maxLength	6
pattern	[0-9]{1,6}

CT_UTRtype
xsd:string

base	xsd:string
path	[CT_UTRtype]
example	1234567890
length	10
pattern	[0-9]{10}

CT_WorkHomeType
xsd:string

base	xsd:string
path	[CT_WorkHomeType]
description	"work" or "home": whether the associated item is at an individual's workplace or home
example	work

enumerated values:

home
work

CT_YesType
xsd:string

base	xsd:string
path	[CT_YesType]
description	"yes"
example	yes

enumerated values:

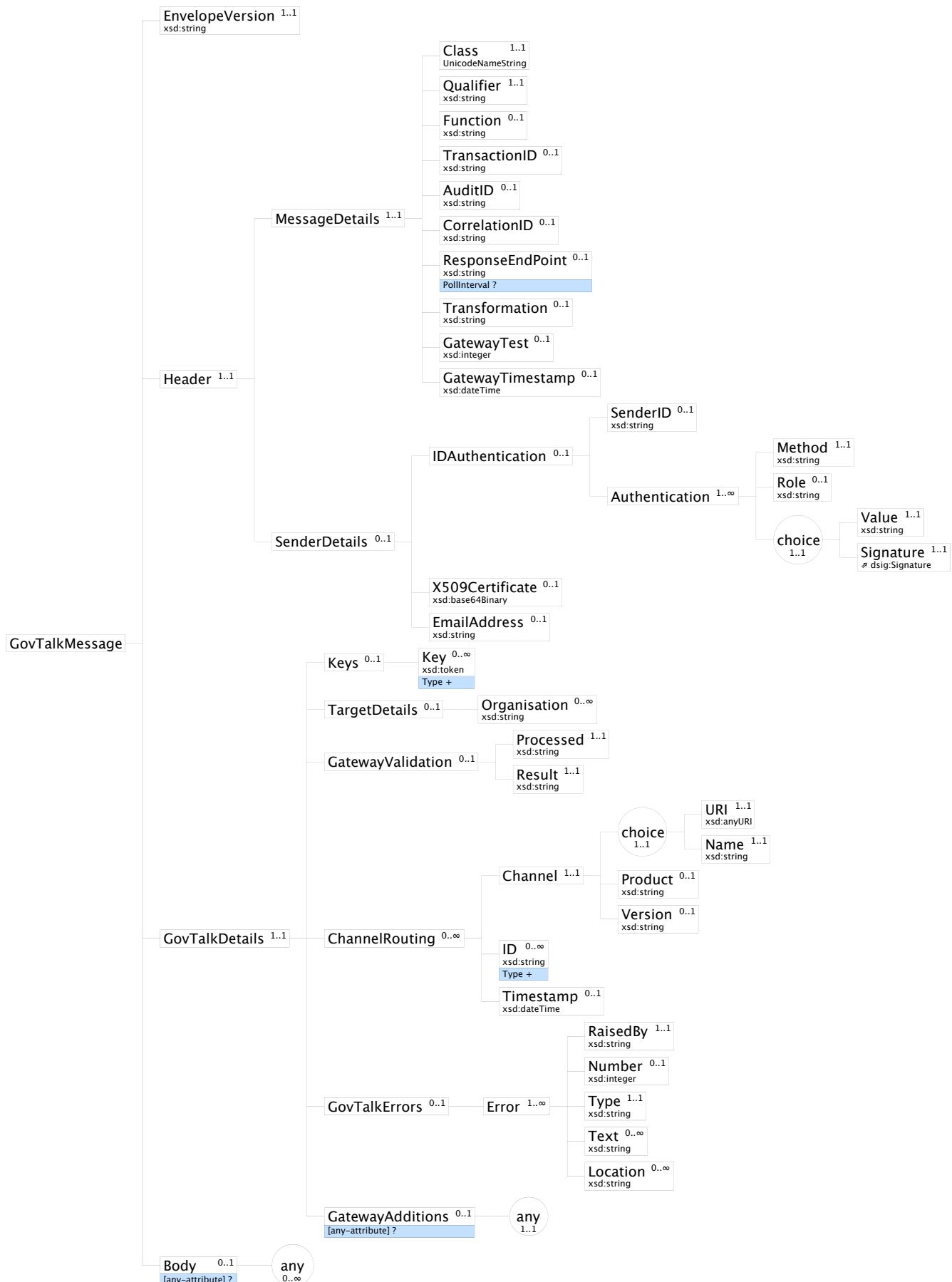
yes

schema: GovTalk-Envelope

URI	http://www.govtalk.gov.uk/CM/envelope
Schema location	envelope-v2-0-HMRC.xsd
documentation	This schema is used as the envelope for all GovTalk messages. It is described in detail in a separate document on the GovTalk web site.
gtKeywords	GovTalk, header, envelope
version	2.0-HMRC
Title	GovTalk-Envelope schema
Subject.Category	Economics, Finance and Tax
Type	message
Date.Modified	2021-02-18

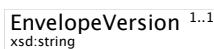
schema contents:

element	GovTalkMessage
type	UnicodeNameString



element: GovTalkMessage**XML**

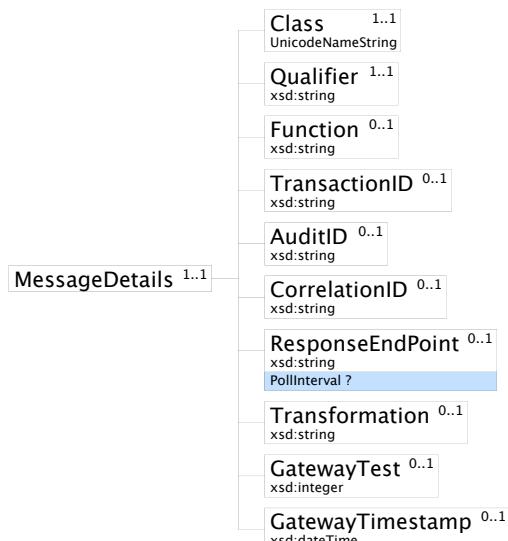
path	/GovTalkMessage
------	-----------------

element: EnvelopeVersion**XML**

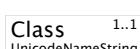
base	xsd:string
path	/GovTalkMessage/EnvelopeVersion
cardinality	1..1
example	2.0

element: Header**XML**

path	/GovTalkMessage/Header
cardinality	1..1

element: MessageDetails**XML**

path	/GovTalkMessage/Header/MessageDetails
cardinality	1..1

element: Class**XML**

base	UnicodeNameString
path	/GovTalkMessage/Header/MessageDetails/Class

cardinality	1..1
description	Identifier to allow gateway to determine target department, queue and validation needed.
example	HMRC-SAMPLE-CLASS
minLength	4
maxLength	32
id	[Message class in GovTalk Header]

element: Qualifier

XML

Qualifier 1..1
xsd:string

base	xsd:string
path	/GovTalkMessage/Header/MessageDetails/Qualifier
cardinality	1..1
description	eGIF Class qualifier
example	request

enumerated values:

request
acknowledgement
response
poll
error

element: Function

XML

Function 0..1
xsd:string

base	xsd:string
path	/GovTalkMessage/Header/MessageDetails/Function
cardinality	0..1
description	Function of message
example	submit

enumerated values:

list
read
delete
add
submit

element: TransactionID

XML

TransactionID 0..1
xsd:string

base	xsd:string
path	/GovTalkMessage/Header/MessageDetails/TransactionID
cardinality	0..1
description	GUID for tracking purposes
example	AA11
minLength	0

maxLength	32
pattern	[0-9A-F]{0,32}

element: AuditID

XML

AuditID 0..1
xsd:string

base	xsd:string
path	/GovTalkMessage/Header/MessageDetails/AuditID
cardinality	0..1
description	A binary value for audit purposes
example	AA11
minLength	0
maxLength	32
pattern	[A-F0-9]{0,32}

element: CorrelationID

XML

CorrelationID 0..1
xsd:string

base	xsd:string
path	/GovTalkMessage/Header/MessageDetails/CorrelationID
cardinality	0..1
description	Globally unique identifier that is used to link a message to its response
minLength	0
maxLength	32
pattern	[0-9A-F]{0,32}

element: ResponseEndPoint

XML

ResponseEndPoint 0..1
xsd:string
PollInterval ?

base	xsd:string
path	/GovTalkMessage/Header/MessageDetails/ResponseEndPoint
cardinality	0..1
description	The end point of the response.
example	endPoint

attribute: PollInterval

XML

base	xsd:integer
path	/GovTalkMessage/Header/MessageDetails/ResponseEndPoint/@PollInterval
cardinality	0..1
description	The poll interval
example	1
defaultValue	2

element: Transformation

XML

Transformation 0..1
xsd:string

base	xsd:string
path	/GovTalkMessage/Header/MessageDetails/Transformation
cardinality	0..1
description	A description of the format of response expected
example	XML

enumerated values:

XML
HTML
text

element: **GatewayTest**

XML



base	xsd:integer
path	/GovTalkMessage/Header/MessageDetails/GatewayTest
cardinality	0..1
description	Test indicator
example	1

element: **GatewayTimestamp**

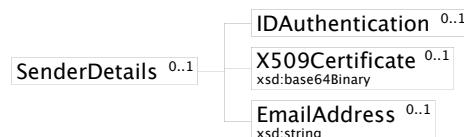
XML



base	xsd:dateTime
path	/GovTalkMessage/Header/MessageDetails/GatewayTimestamp
cardinality	0..1
description	Timestamp applied by the gateway
example	1978-10-19T00:00:00

element: **SenderDetails**

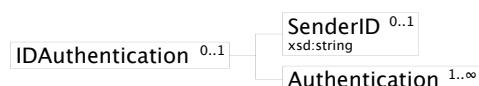
XML



path	/GovTalkMessage/Header/SenderDetails
cardinality	0..1

element: **IDAuthentication**

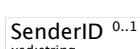
XML



path	/GovTalkMessage/Header/SenderDetails/IDAuthentication
cardinality	0..1

element: **SenderId**

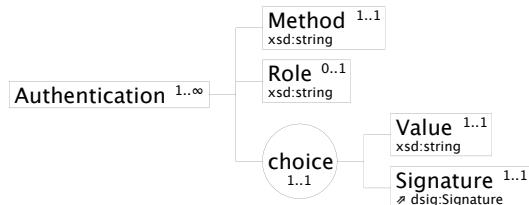
XML



base	xsd:string
path	/GovTalkMessage/Header/SenderDetails/IDAuthentication/SenderID
cardinality	0..1
description	Sender's identification
example	Sender001

element: Authentication

XML



path	/GovTalkMessage/Header/SenderDetails/IDAuthentication/Authentication
cardinality	1..∞

element: Method

XML



base	xsd:string
path	/GovTalkMessage/Header/SenderDetails/IDAuthentication/Authentication/Method
cardinality	1..1
description	The algorithm or method used to create the authentication value
example	clear

enumerated values:

clear
MD5
W3Csigned

element: Role

XML



base	xsd:string
path	/GovTalkMessage/Header/SenderDetails/IDAuthentication/Authentication/Role
cardinality	0..1
description	Role for the authentication
example	Authenticate/Validate

choice:

XML



path	/GovTalkMessage/Header/SenderDetails/IDAuthentication/Authentication
cardinality	1..1

element: Value**XML**

base	xsd:string
path	/GovTalkMessage/Header/SenderDetails/IDAuthentication/Authentication/Value
cardinality	1..1
description	Base64 encoded signature value
example	AAAA

element: Signature**XML**

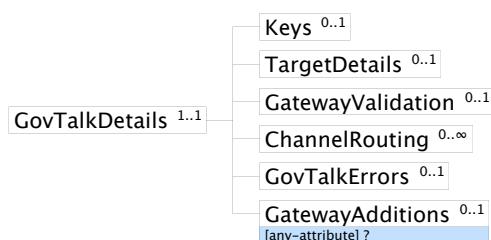
ref	{http://www.w3.org/2000/09/xmldsig#}Signature
path	/GovTalkMessage/Header/SenderDetails/IDAuthentication/Authentication/Signature
cardinality	1..1

element: X509Certificate**XML**

base	xsd:base64Binary
path	/GovTalkMessage/Header/SenderDetails/X509Certificate
cardinality	0..1
description	A digital signature to authenticate the sender
example	AAAA

element: EmailAddress**XML**

base	xsd:string
path	/GovTalkMessage/Header/SenderDetails/EmailAddress
cardinality	0..1
description	Sender's email address
example	a@a.com
minLength	3
maxLength	129
pattern	[A-Za-z0-9\.\-_]{1,64}@{A-Za-z0-9\.\-_}{1,64}

element: GovTalkDetails**XML**

path	/GovTalkMessage/GovTalkDetails
------	--------------------------------

cardinality	1..1
-------------	------

element: Keys XML



path	/GovTalkMessage/GovTalkDetails/Keys
cardinality	0..1

element: Key XML



base	xsd:token
path	/GovTalkMessage/GovTalkDetails/Keys/Key
cardinality	0..∞
description	Indicates general information that can be attached by the sender
example	SenderKey
id	[Key within GovTalkDetails]

attribute: Type XML

base	UnicodeNameString
path	/GovTalkMessage/GovTalkDetails/Keys/Key/@Type
cardinality	1..1
description	Type of Key
example	primary

element: TargetDetails XML



path	/GovTalkMessage/GovTalkDetails/TargetDetails
cardinality	0..1

element: Organisation XML



base	xsd:string
path	/GovTalkMessage/GovTalkDetails/TargetDetails/Organisation
cardinality	0..∞
description	The organisation or department to which the message is being sent.
example	CoreFiling Ltd.
minLength	1
maxLength	64

element: GatewayValidation

XML



path	/GovTalkMessage/GovTalkDetails/GatewayValidation
cardinality	0..1

element: Processed

XML



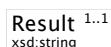
base	xsd:string
path	/GovTalkMessage/GovTalkDetails/GatewayValidation/Processed
cardinality	1..1
description	Indicates that gateway validation has been completed
example	yes

enumerated values:

no
yes

element: Result

XML



base	xsd:string
path	/GovTalkMessage/GovTalkDetails/GatewayValidation/Result
cardinality	1..1
description	Result of gateway validation
example	pass

enumerated values:

pass
fail

element: ChannelRouting

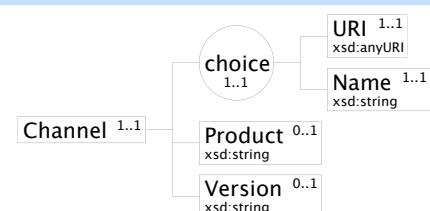
XML



path	/GovTalkMessage/GovTalkDetails/ChannelRouting
cardinality	0..∞

element: Channel

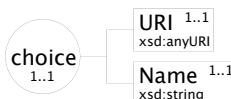
XML



path	/GovTalkMessage/GovTalkDetails/ChannelRouting/Channel
cardinality	1..1

choice:

XML



path	/GovTalkMessage/GovTalkDetails/ChannelRouting/Channel
cardinality	1..1

element: URI

XML



base	xsd:anyURI
path	/GovTalkMessage/GovTalkDetails/ChannelRouting/Channel/URI
cardinality	1..1
description	URI used to identify route to gateway
example	http://www.corefiling.com/9876

element: Name

XML



base	xsd:string
path	/GovTalkMessage/GovTalkDetails/ChannelRouting/Channel/Name
cardinality	1..1
description	Channel's Name used to identify route to gateway
example	pass

element: Product

XML



base	xsd:string
path	/GovTalkMessage/GovTalkDetails/ChannelRouting/Channel/Product
cardinality	0..1
description	Software product used for processing
example	RIM

element: Version

XML



base	xsd:string
path	/GovTalkMessage/GovTalkDetails/ChannelRouting/Channel/Version
cardinality	0..1
description	Version of product used for processing
example	2.02

element: ID**XML**

base	xsd:string
path	/GovTalkMessage/GovTalkDetails/ChannelRouting/ID
cardinality	0..∞
description	Message ID to be provided by processing system
example	Channel 1

attribute: Type**XML**

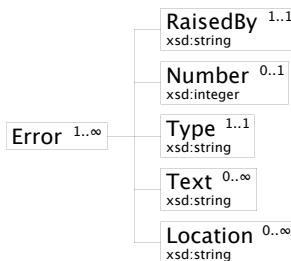
base	xsd:string
path	/GovTalkMessage/GovTalkDetails/ChannelRouting/ID/@Type
cardinality	1..1
description	ID type
example	main

element: Timestamp**XML**

base	xsd:dateTime
path	/GovTalkMessage/GovTalkDetails/ChannelRouting/Timestamp
cardinality	0..1
description	Processing system's timestamp
example	1978-10-19T00:00:00

element: GovTalkErrors**XML**

path	/GovTalkMessage/GovTalkDetails/GovTalkErrors
cardinality	0..1

element: Error**XML**

path	/GovTalkMessage/GovTalkDetails/GovTalkErrors/Error
cardinality	1..∞

element: RaisedBy**XML**

base	xsd:string
path	/GovTalkMessage/GovTalkDetails/GovTalkErrors/Error/RaisedBy
cardinality	1..1
description	identifies the system which raised the error
example	Gateway

element: Number

XML

Number 0..1
xsd:integer

base	xsd:integer
path	/GovTalkMessage/GovTalkDetails/GovTalkErrors/Error/Number
cardinality	0..1
description	specifies the error number
example	1

element: Type

XML

Type 1..1
xsd:string

base	xsd:string
path	/GovTalkMessage/GovTalkDetails/GovTalkErrors/Error/Type
cardinality	1..1
description	Specifies the class of the error
example	fatal

enumerated values:

fatal
recoverable
business
warning

element: Text

XML

Text 0..∞
xsd:string

base	xsd:string
path	/GovTalkMessage/GovTalkDetails/GovTalkErrors/Error/Text
cardinality	0..∞
description	Specifies the error message in text
example	Example error message. Fatal Error.

element: Location

XML

Location 0..∞
xsd:string

base	xsd:string
path	/GovTalkMessage/GovTalkDetails/GovTalkErrors/Error/Location
cardinality	0..∞
description	Specifies the location in the XML document that the error has occurred
example	/hd:GovTalkMessage[1]/hd:Body[1]/mov:IRenvelope[1]

element: GatewayAdditions**XML**

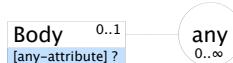
path	/GovTalkMessage/GovTalkDetails/GatewayAdditions
cardinality	0..1
description	Local additions to the gateway.

anyAttribute:**XML**

path	/GovTalkMessage/GovTalkDetails/GatewayAdditions
cardinality	0..∞
namespace	This element can contain any attribute not from the "http://www.govtalk.gov.uk/CM/envelope" namespace
processing	lax

any:**XML**

path	/GovTalkMessage/GovTalkDetails/GatewayAdditions
cardinality	1..1
namespace	This element can contain any element not from the "http://www.govtalk.gov.uk/CM/envelope" namespace
processing	lax

element: Body**XML**

path	/GovTalkMessage/Body
cardinality	0..1

anyAttribute:**XML**

path	/GovTalkMessage/Body
cardinality	0..∞
namespace	This element can contain any attribute
processing	strict

any:**XML**

path	/GovTalkMessage/Body
cardinality	0..∞
namespace	This element can contain any element
processing	lax

UnicodeNameString
xsd:string

base	xsd:string
path	[UnicodeNameString]
example	{Greek}
pattern	[\p{L}\p{Nd}_\-\(\)\{\}]*

Rule Index

5004: At least one key must exist	123
5005: Keys in the IR header must also exist in the GovTalk header with the same value	123
9014: [125] should be present if [5] is present but all of [6], [7] and [8] are absent	36
9090: [G35C] should equal [225]	233
9091: If [G40C] is present, [230] should be present	234
9092: [G40C] should equal [G40B]	234
9093: [G40C] should equal [230]	234
9095: [G45A] should equal [G30A]	235
9096: [G45B] must equal [G30B] minus ([G35B] plus [G40B])	235
9097: If [G45C] is present, [235] should be present	235
9098: If [G45C] is present, [G45A] or [G45B] should be present	235
9100: There must be a Key element in the Irheader whose Type attribute is UTR and whose content is the same as the entry in [3].	36
9101: [35] should be less than 12 months after [30]	37
9102: If [N009] is present then [35] must be on or after '2050-04-01'	36
9103: [30] cannot be later than yesterday	38
9105: [35] should be on or after [30]	38
9106: [35] cannot be later than today unless [4] = 3.	38
9107: If [7] is present then [6] must be present	37
9108: [125] should be present if [8] is present	37
9109: [140] must equal 'yes' if [65] equals 'yes' and [N003] does not equal 'amended'.	40
9110: [70] and [75] cannot both be 'yes'	40
9112: If [90A] is absent or not "PDF accounts attached with explanation", then there must be no instance of [N106] with a type attribute of 'accounts'.	41
9113: If [90A] is absent then the Accounts child of [N107] must be present.	41
9114: If [90A] is absent or "PDF accounts attached with explanation", then exactly one of [80A] or [85A] must be present.	41
9115: If [90A] equals 'Amendment – a/cs already submitted' then [N003] must equal 'amended'.	42
9116: If [90A] is present and not "PDF accounts attached with explanation", then neither [80A] nor [85A] may be present.	41
9117: If [90B] is present, then there must be no instance of [N106] with a type attribute of 'computations'	44
9118: If [90B] is present, then there must be no Computation element as a child of [N107]	44
9119: If [90B] equals 'Amendment – comps already submitted' then [N003] must equal 'amended'.	44
9120: If [95] equals 'yes' and [N003] equals 'new', then [N095] must be present.	45
9121: If [100] equals 'yes' and [N003] equals 'new', then there must be a [N096] page present.	45
9122: [631] should not be present if [630] is present	90
9123: If [105] equals 'yes' and [N003] equals 'new', then there must be a [N097] page present.	46
9124: If [110] equals 'yes' and [N003] equals 'new', then [N098] must be present.	46
9125: If [115] equals 'yes' and [N003] equals 'new', then [N099] must be present.	46
9126: If [120] equals 'yes' and [N003] equals 'new', then [N100] must be present.	47
9127: [200] should be present if [120] equals 'yes'	47
9128: [125] should not be present if [8] is absent and ([6] is present or [7] is present)	47
9129: If [130] equals 'yes' and [N003] equals 'new', then [N102] must be present.	47
9130: If [130] equals 'yes' then [645] must equal 'yes'.	47
9131: [125] should not be present if [5] is absent	47
9132: If [135] equals 'yes' and [N003] equals 'new', then [N103] must be present.	48
9133: If [125] equals 'yes', [N101] must be present	47
9134: If [140] equals 'yes' then [65] must equal 'yes'	48
9135: [G90] must be present if [125] and [280] are present.	47
9136: If [140] equals 'yes' and [N003] equals 'new', then [N104] must be present.	48
9137: If [141] = 'yes' and [N003] = 'new', then [N113] should be present.	48
9138: If [325] is present then [5] must be present	65
9139: [325] must not exceed [315]	65
9140: If [F45] is present then [450] must be present and greater than or equal to [F45]	50
9141: [535] must not be used.	83
9142: If [586] is present then [5] must be present	86
9143: If [4] equals '3' then [340] should equal an applicable value from [FULL RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]	67
9144: [330] should be present if [315] exceeds 0	50

9145: If [4] equals '6', '7', '8' or '9' then [340] should equal [FULL RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]	67
9146: [430] should be present if [345] or [395] is present.	50
9147: If [4] equals '3', '6', '7', '8', '9', or '0' and [CT RATE FOR NI TRADING PROFITS] is different to all other CT rates and [CT RATE FOR NI TRADING PROFITS] appears in [340] then [586] must be completed.	67
9148: [165] should be present if [155] exceeds 0	51
9149: [160] should not exceed [155]	52
9150: [155] should be greater than 0 if [160] is present	52
9151: [165] should equal [155] minus [160]	52
9152: If [4] equals '3' then [390] should equal an applicable value from [FULL RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]	69
9153: If [4] equals '6', '7', '8' or '9' then [390] should equal [FULL RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]	69
9154: [120] should equal 'yes' or [N003] should equal 'amended' if [200] is present	54
9155: [200] must equal [F70] if [F70] is present.	54
9156: If [4] equals '3', '6', '7', '8', '9', or '0' and [CT RATE FOR NI TRADING PROFITS] is different to all other CT rates and [CT RATE FOR NI TRADING PROFITS] appears in [390] then [586] must be completed.	69
9157: [215] should not exceed [210]	55
9158: [210] should be greater than 0 if [215] is present	55
9159: [220] should equal [210] minus [215]	56
9160: [225] should not exceed the sum of [170], [175], [180], [185], [190], [195], [200], [205] and [220]	56
9161: [230] should not exceed the sum of [170], [175], [180], [185], [190], [195], [200], [205] and [220] minus [225]	56
9162: If [N203] is present then [35] must be on or after '2050-04-01'	105
9163: If [856] is present, [310] should be present	105
9164: If [857] is present, [310] should be present	105
9165: If [858] is present, [310] should be present	106
9166: [240] should not exceed [235]	58
9167: [245] should not exceed [235] minus [240]	58
9168: If [C46] is present then [5] must be present	177
9169: [250] should not exceed [235] minus ([240] plus [245])	58
9170: [255] should not exceed [235] minus the sum of [240], [245] and [250]	59
9171: [260] should not exceed [235] minus the sum of [240], [245], [250] and [255]	59
9172: [265] should be less than or equal to the 'Arising' element of [830/835]	60
9173: [265] should not exceed [235] minus the sum of [240], [245], [250], [255], [260] and [263]	60
9174: [275] should exceed 0 if [280] is present	60
9175: If [280] is not 'yes' then [275] must be less than or equal to the 'Arising' element of [780/785]	60
9176: [275] should not exceed [235] minus the sum of [240], [245], [250], [255], [260], [263] and [265]	60
9177: [C46] must not exceed [C45]	177
9178: [290] should not exceed [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275] and [285]	61
9179: [295] should not exceed [235]	61
9180: [295] should equal the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290]	61
9181: If [C161] is present then [5] must be present	189
9182: [C161] must not exceed [C160]	189
9183: If [N101] is present, [125] must equal 'yes'	117
9184: [G20C] should be present if [G5C] is positive.	226
9185: [105] should equal 'yes' or [N003] should equal 'amended' if [310] is present	63
9186: [315] must equal the sum of all iterations of [335] plus the sum of all iterations of [385]	64
9187: If [G5C] is present then [155] should be present	227
9188: [N052b] must be submitted if [315] is greater than 0 and [35] falls in the financial year following the financial year of [30]	64
9189: If [G5C] is present, at least one of [G5A] or [G5B] should be present	227
9190: [320] should not exceed [315]	64
9191: [G5C] should equal [G5A] plus [G5B].	227
9192: [G5C] should equal [155].	227
9194: If [G10C] is present, [160] should be present.	228
9195: [330] should equal the equivalent financial year of the date in [30]	66
9196: If [G10C] is present then [G10A] or [G10B] should be present.	228
9197: Where [30] and [35] are in the same financial year, the sum of all iterations of [335] must equal [315].	66

9198: Where [30] and [35] are in different financial years, the sum of all iterations of [335] must equal [315] divided by the number of days between [30] and [35] inclusive multiplied by the number of days between [30] and the end of financial year [330] inclusive. Rounding is applied such that values from x.5 upwards are rounded up, and values less than x.5 are rounded down (where x represents a whole number).	66
9199: If [4] equals '5' then [340] should equal an applicable value from [FULL RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT]	67
9200: If [4] equals '0' then [340] should equal an applicable value from [FULL RATE OF CT], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]	67
9201: If [4] equals '4' then [340] should equal [FULL RATE OF CT]	67
9202: If [4] equals '1' then [340] should equal [EQUIV. LOW CT RATE]	67
9203: If [4] equals '2' then [340] should equal [FULL RATE OF CT]	67
9204: For each iteration of [N053], [345] should equal [335] multiplied by ([340] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down)	67
9205: [G10C] should equal [G10A] plus [G10B].	228
9206: [N052b] should not be present if [30] and [35] both fall within the same financial year	68
9207: [380] should equal [330] plus 1	68
9208: If [4] equals '5' then [390] should equal an applicable value from [FULL RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT]	69
9209: If [4] equals '0' then [390] must equal an applicable value from [FULL RATE OF CT], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]	69
9210: If [4] equals '4' then [390] should equal [FULL RATE OF CT]	69
9211: If [4] equals '1' then [390] should equal [EQUIV. LOW CT RATE]	69
9212: If [4] equals '2' then [390] should equal [FULL RATE OF CT]	69
9213: For each iteration of [N053b] [395] should equal [385] multiplied by ([390] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down)	70
9214: [430] should equal the sum all iterations of [345] plus all iterations of [395]	70
9215: [G10C] should equal [160]	228
9216: [435] should be less than [430]	71
9217: [G10C] should not exceed [G5C].	228
9219: [G15C] is valid only if this equals [G15B]	229
9220: [K15.2] should be submitted if [35] falls in the financial year following the financial year of [30].	294
9221: [K15.1A] should equal the equivalent financial year of the date in [30].	295
9222: If [K15.2] is absent, [K15.1B] should equal [K10].	295
9223: If [K15.2] is present, [K15.1B] should be less than or equal to [K10].	295
9224: [K15.1C] should equal [RESTITUTION INTEREST TAX RATE].	295
9225: [K15.1D] should equal [K15.1B] multiplied by ([K15.1C] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down).	296
9226: [K15.2] should not be submitted if [30] and [35] both fall within the same financial year.	296
9227: [K15.2A] should equal [K15.1A] plus 1.	296
9228: [K15.2B] should equal [K10] minus [K15.1B].	297
9229: [K15.2C] should equal [RESTITUTION INTEREST TAX RATE].	297
9230: [K15.2D] should equal [K15.2B] multiplied by ([K15.2C] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down).	297
9231: [K20] should equal [K15.1D] plus [K15.2D].	297
9232: [K25] should not exceed [K20].	298
9233: [K30] should equal [K5] plus [K20] minus [K25].	298
9234: [440] should equal [430] minus [435]	71
9235: [K35] should equal [K20] minus [K25].	298
9236: [470] should be present if [445] is present	71
9237: [470] should be present if [450] is present	71
9238: [470] should be present if [465] is present	71
9239: If [K35] is submitted then [527] must be present and equal to [K35].	298
9241: [445] should not exceed [440]	72
9242: [450] should not exceed [440] minus [445]	72
9243: If [G20C] is present, [165] should be present	230
9244: [450] should exceed 0 if [455] is present	73
9245: [450] should exceed 0 if [460] is present	73
9246: [465] should not exceed [440] minus ([445] plus [450])	73
9247: [470] should equal the sum of [445], [450] and [465]	73
9248: [475] should equal [440] minus [470]	76
9249: [480] should be present if [485] is present	77

9250: If [95] equals 'yes' and [A70] is absent then [485] should not equal 'yes'	77
9251: If [N003] equals 'new' and [95] does not equal 'yes' then [485] must not equal 'yes'	77
9252: [480] should not be present if [N003] equals 'new' and [95] does not equal 'yes'	77
9253: If [G20C] is present then [G20A] or [G20B] should be present	230
9254: [505] should not be present if [N003] equals 'new' and [135] does not equal 'yes'	78
9255: [G20C] should equal [G5C] minus [G10C]	230
9256: [G20C] should equal [165]	230
9257: [565] can only be present if [30] on or before '2020-03-31'	84
9258: [580] can only be present if [30] on or before '2020-03-31'	85
9259: [G25C] should equal [G25B]	231
9260: [711] can only be present if [35] on or after '2018-10-29'	95
9261: [570] must equal [545] minus [525], where the result is equal to or greater than zero. Enter 0.00 if [545] minus [525] is negative	85
9262: If [G30C] is present, [G30A] or [G30B] should be present	232
9263: [575] must equal ([545] plus [560]) minus ([525] plus [570]), where the result is equal to or greater than zero. Enter 0.00 if ([545] plus [560]) minus ([525] plus [570]) is negative	85
9264: [575] should not exceed [560]	85
9265: [G30C] should equal [G30A] plus [G30B].	232
9266: [G45C] should be present if [G30C] exceeds 0	232
9267: [580] should not exceed [565]	85
9268: [580] should equal the sum of [545], [560] and [565] minus the sum of [525], [570] and [575], where the result is equal to or greater than zero. Enter 0.00 if the sum of [545], [560] and [565] minus the sum of [525], [570] and [575] is negative.	85
9269: [585] should not be present if [N003] equals 'new' and [135] does not equal 'yes'	86
9270: [585] should not exceed [525]	86
9271: If [585] is present and [N003] is 'new' then [I80] must be present and equal to [585].	86
9272: [590] should not exceed [505]	87
9273: [590] should not be present if [N003] equals 'new' and [135] does not equal 'yes'	87
9274: If [590] is present and [N003] equals 'new' then [I85] should be present and equal to [590]	87
9275: [600] and [605] should not both be present unless both are zero	87
9276: [600] must equal [525] minus the sum of [545], [560], [565] and [595], where the result is equal to or greater than zero. Must not be present if [525] minus the sum of [545], [560], [565] and [595] is negative	88
9277: [605] must equal the sum of [545], [560], [565] and [595] minus [525], where the result is equal to or greater than zero. Must not be present if the sum of [545], [560], [565] and [595] minus [525] is negative	88
9278: [713/714] can only be present if [35] on or after '2016-11-23'	95
9279: [713/714] can only be present if [30] on or before '2023-03-31'	95
9280: [G45C] must equal [G30C] minus ([G35C] plus [G40C])	235
9281: If [650] equals 'yes' then at least one of [670], [675] and [680] must be greater than 0	91
9282: [650] should not be present if [655] equals 'yes'	91
9283: If [655] equals 'yes' then at least one of [670] and [680] should be greater than 0	92
9284: [655] should not be present if [650] equals 'yes'	92
9285: [680] should not be present if [30] is on or after '2017-04-01'.	93
9286: If [680] is present then [650] should equal 'yes' or [655] should equal 'yes'	93
9287: [650] should equal 'yes' if [675] is present	93
9288: The sum of [690] and [735] must not exceed the apportioned AIA limit (see Appendix C)	94
9289: [715/720] should not be present if [30] is on or after '2017-04-01'.	96
9290: [740/745] should not be present if [30] is on or after '2017-04-01'.	98
9291: [736] can only be present if [35] on or after '2018-10-29'	98
9292: If [G35C] is present, [225] should be present	233
9293: [G35C] should equal [G35B]	233
9294: [G45C] should equal [235]	235
9295: [G105C] should be present if [G45C] exceeds 0	235
9296: [870] should equal [520]	107
9297: [G100C] should be present if (the sum of [G50C], [G55C], [G60C], [G65C], [G70C], [G73C], [G75C], [G80C], [G92C], and [G95C]) exceeds 0	236
9298: [G120C] should be present if [G105C] exceeds 0	236
9299: If [G50C] is present, [240] should be present	237
9300: [885] should not exceed [570]	108
9301: [890] should equal [575]	108
9302: [895] should equal [580]	109
9303: [N106] should be present if [905] is present	110
9304: [915] should not exceed [900]	110

9305: [95] should equal 'yes' if [N095] is present	115
9306: [100] should equal 'yes' if [N096] is present	115
9307: [105] should equal 'yes' if [N097] is present	115
9308: [110] should equal 'yes' if [N098] is present	116
9309: [115] should equal 'yes' if [N099] is present	116
9310: [120] should equal 'yes' if [N100] is present	116
9311: If [G50C] is present, [G50A] or [G50B] should be present	237
9312: [130] should equal 'yes' if [N102] is present	117
9313: [135] should equal 'yes' if [N103] is present	117
9314: [140] should equal 'yes' if [N104] is present	118
9315: If [90A] is absent then the 'Accounts' child element must be present	120
9316: If [90B] is absent then the 'Computation' child element must be present	120
9317: [G50C] should equal [G50A] plus [G50B]	237
9318: [295] should be present if the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290] exceeds 0	57
9319: [475] should be present if [440] exceeds 0	34
9320: [300] should be present if [235] exceeds 0	50
9321: [235] should be present if [165] exceeds 0	52
9322: [235] should be present if [170] exceeds 0	52
9323: [235] should be present if [175] exceeds 0	53
9324: [235] should be present if [180] exceeds 0	53
9325: [235] should be present if [185] exceeds 0	53
9326: [235] should be present if [190] exceeds 0	54
9327: [235] should be present if the sum of [195], [200] and [205] exceeds 0	51
9328: At least one occurrence of [ASSETINFORMATION] should be present if [I90] is present	278
9329: At least one occurrence of [ASSETINFORMATION] should be present if [I100] is present	278
9330: If [ELECTIONTOTRANSFER] is present at least one of [I90], [I95], [I100] or [I105] should be present	279
9331: [235] should be present if [220] exceeds 0	56
9332: [235] should equal the sum of [165], [170], [175], [180], [185], [190], [195], [200], [205] and [220] minus ([225] plus [230])	57
9333: [300] should equal [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290]	62
9334: If [300] present then [305] must not exceed [300]	62
9335: If [300] is present then [315] must equal [300] minus ([305] + [310] + [312])	62
9336: If [300] is absent then [305] should not exceed [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290]	62
9337: [310] should not exceed ([235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290]) minus [305]	63
9338: If [300] is absent then [315] should equal [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285], [290], [305], [310] and [312]	64
9339: If [475] is present then [510] should equal the sum of [475], [480], [500] and [505]	76
9340: [510] should be present if [475] is present	75
9341: [510] should be present if [480] is present	75
9342: [510] should be present if [500] is present	75
9343: [510] should be present if [505] is present	75
9344: If [475] is absent then [510] should equal the sum of [440], [480], [500] and [505] minus [470]	79
9345: If [510] is present then [520] should equal [515] minus [510]	79
9346: If [510] is absent then [520] should equal [515] plus [470] minus the sum of [440], [480], [500] and [505]	80
9347: If [510] is present then [525] should equal [510] minus [515], where the result is equal to or greater than zero. Enter 0.00 if [510] minus [515] is negative	80
9348: If [510] is absent then [525] should equal the sum of [440], [480], [500] and [505] minus ([515] plus [470]), where the result is equal to or greater than zero. Enter 0.00 if that sum is negative.	80
9349: If [90A] is present, then there must be no Accounts element as a child of [N107]	42
9350: [135] should equal 'yes' if [435] is present	71
9351: [500] should be present if [490] exceeds 0	75
9352: [500] should be present if [495] exceeds 0	75
9353: [490] should not be present if [N003] equals 'new' and [100] does not equal 'yes'	77
9354: [500] should equal [490] plus [495] plus [496].	78
9355: [545] should be present if [530] is present	82
9356: [545] should be present if [535] is present	82
9357: [545] should be present if [540] is present	82
9358: [560] should be present if [550] is present	82

9359: [560] should be present if [555] is present	82
9360: [545] should equal the sum of [530], [535] and [540]	83
9361: [560] should equal [550] plus [555]	84
9362: [670] should be present if [660] is present	91
9363: [670] should be present if [665] is present	91
9364: If [660] is present then [650] should equal 'yes' or [655] should equal 'yes'	92
9365: [670] should equal [660] plus [665]	92
9366: [500] should be present if [496] exceeds 0.	75
9367: [528] should be present if [527] is present.	75
9368: [527] should not be present if [N003] equals 'new' and [141] does not equal 'yes'.	81
9369: If [K35] is not submitted and [141] is not equal to 'yes' then [527] must equal zero.	81
9370: [528] should equal the sum of [525], [526], and [527]	81
9371: [263] should not exceed [235] minus the sum of [240], [245], [250], [255], and [260]	59
9372: [285] should not exceed [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], and [275]	61
9373: If [312] is present the following should be true: ([105] equals 'yes') or ([N003] equals 'amended')	63
9374: [312] should not exceed ([235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290]) minus [305] minus [310]	63
9375: If [N003] is 'new' and there is an entry greater than zero in [312] then [C130] must be submitted.	63
9376: If [N003] is 'new' and [312] is greater than zero then [SC172] or [AUTHORISATION2] must be present.	63
9377: [737/738] can only be present if [35] on or after '2016-11-23'	98
9378: [737/738] can only be present if [30] on or before '2023-03-31'	98
9379: [765] can only be present if [30] on or before '2020-03-31'	100
9380: If [142] = 'yes', then [N115] should be present.	49
9381: [471] should be at least ([472] plus [473])	74
9382: [526] should be present if [471] is present	74
9383: [528] should be present if [526] is present	75
9384: [526] should equal (([471] plus [474]) minus ([472] plus [473]))	80
9385: [530] should only be present if [142] equals 'yes'	83
9386: [530] is valid only if it equals [L210]	83
9387: [723/724] should not be present if [30] is on or after '2025-04-01'	96
9388: [726/727] should not be present if [30] is on or after '2025-04-01'	96
9389: [748/749] should not be present if [30] is on or after '2025-04-01'	99
9391: [751/752] should not be present if [30] is on or after '2025-04-01'	99
9392: [751/752] should not be present if [35] is on or before '2021-03-31'	99
9393: [875] should only be present if [142] equals 'yes'	107
9394: [875] should not exceed [L180]	107
9395: [880] should only be present if [142] equals 'yes'	108
9396: [880] should equal [L125]	108
9400: The group [LOAN] may occur up to 999 times	153
9401: [A15] should equal the sum of all iterations of [A10B]	154
9402: [G50C] should equal [240].	237
9403: [A25] may occur up to 999 times	155
9404: Within each iteration of [A25] at least one of [A25B] and [A25C] should be greater than 0	155
9405: [LOANSINFORMATION] should be present if [A25] is present	155
9406: [A25D] must be before nine months and one day after [35]. If [35] is on the last day of the month, [A25D] must be before the first day of the month ten months after [35].	156
9407: [A30] should equal the sum of all iterations of [A25B]	157
9408: [A35] should equal the sum of all iterations of [A25C]	157
9409: [A40] should equal [A30] plus [A35]	157
9410: If [G55C] is present, [245] should be present	238
9411: [A45] should not exceed [A20]	158
9412: [771] can only be present if [35] on or after '2018-10-29'	101
9413: [895] can only be present if [30] on or before '2020-03-31'	109
9414: [G155] can only be present if [30] on or before '2020-03-31'	262
9418: [A50] may occur up to 999 times	158
9419: Within each iteration of [A50], at least one of [A50B] and [A50C] should be greater than 0	159
9421: [A55] should equal the sum of all iterations of [A50B]	160
9422: [A60] should equal the sum of all iterations of [A50C]	160
9423: [A65] should equal [A55] plus [A60]	161

9425: [A70] should not exceed [A20]	161
9426: [485] should be 'yes' if [A70] is greater than 0	161
9427: [A80] should equal [A20] minus ([A45] plus [A70])	162
9428: [480] should be present and equal to [A80] if [A80] is present	162
9429: [A25D] should be after [35]	156
9430: Must be after the date nine months after [35]. If [35] is on the last day of the month, [A50D] must be later than the last day of the month nine months after [35].	160
9431: [A50D] cannot be later than today	160
9441: If [G55C] is present, [G55A] or [G55B] should be present	238
9442: [G55C] should equal [G55A] plus [G55B]	238
9443: [G55C] should equal [245].	238
9444: If [G60C] is present, [250] should be present	239
9445: If [G60C] is present, [G60A] or [G60B] should be present	239
9446: [G60C] should equal [G60A] plus [G60B]	239
9447: [G60C] should equal [250].	239
9448: If [G65C] is present, [255] should be present	240
9449: If [G65C] is present, [G65A] or [G65B] should be present	240
9450: [B10] should be present if the sum of all iterations of [B5F] is greater than zero	163
9451: [B15] should be present if [B5G] is present	163
9452: [B20] should be present if [B5H] is present	163
9453: [B25] should be present if [B5I] is present	163
9454: [B30] should be present if [SB010b] is present	163
9455: [B5J] should equal [B5F] minus the sum of [B5G], [B5H] and [B5I]	167
9456: [B10] should equal the sum of all entries in [B5F]	167
9457: [B15] should equal the sum of all entries in [B5G]	167
9458: [B20] should equal the sum of all entries in [B5H]	168
9459: [B25] should equal the sum of all entries in [B5I]	168
9460: If [N096] is present, then at least one of [COMPANYINFORMATIONPAGEB] or [B35] should be present.	163
9461: [141] should equal 'yes' if [N113] is present.	118
9462: [K5] should equal [525].	294
9463: [B30] should equal the sum of all entries in [B5J]	168
9465: [490] should be present and equal to [B30] if [B30] is present	168
9466: If [LOANS-PARTICIPATOR-RATE] does not change in the period [30] to [35] inclusive: [A20] should equal [A15] at [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.	154
9467: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A20] should be at least ([A15] at the lowest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards).	154
9468: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A20] should be at most [A15] at the highest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.	154
9469: If [LOANS-PARTICIPATOR-RATE] does not change in the period [30] to [35] inclusive: [A45] should equal [A40] at [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.	158
9470: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A45] should be at least [A40] at the lowest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.	158
9471: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A45] should be at most [A40] at the highest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.	158
9472: If [LOANS-PARTICIPATOR-RATE] does not change in the period [30] to [35] inclusive: [A70] should equal [A65] at [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.	161
9473: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A70] should be at least [A65] at the lowest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.	161
9474: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A70] should be at most [A65] at the highest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.	161
9475: [I115] must be unique within the submission.	280
9476: The [PTPROFITS] component of [I135D] should equal the [PTPROFITS] component of [I135A] minus the [PTPROFITS] components of [I135B] and [I135C].	283
9477: The [PTTAX] component of [I135D] should equal the [PTTAX] component of [I135A] minus the [PTTAX] components of [I135B] and [I135C].	283
9478: [I135B] should be present if [I140B] is present	284
9479: [I135C] should be present if [I140C] is present	284
9480: The [PTPROFITS] component of [I140D] should equal the [PTPROFITS] component of [I140A] minus the [PTPROFITS] components of [I140B] and [I140C].	284
9481: The [PTTAX] component of [I140D] should equal the [PTTAX] component of [I140A] minus the [PTTAX] components of [I140B] and [I140C].	284

9482: [I145D] should be the sum of [I145A] + [I145B] + [I145C1] - [I145C2], where [PLPROFITS] components are considered positive while [PLLOSSES] components are considered negative.	286
9483: If [I150] is present at least one of [I150A] or [I150B] should be present	287
9484: [I150D] should equal the sum of [I150A], [I150B], and [I150C1] minus [I150C2]	288
9485: If [I155] is present at least one of [I155A] and [I155B] must be present	288
9486: The [PTPROFITS] component of [I155C] should equal the [PTPROFITS] component of [I155A] plus the [PTPROFITS] component of [I155B]	289
9487: The [PTTAX] component of [I155C] should equal the [PTTAX] component of [I155A] plus the [PTTAX] component of [I155B]	289
9488: The [PTPROFITS] component of [I155D] should not exceed the [PTPROFITS] component of [I155C]	290
9489: The [PTTAX] component of [I155D] should not exceed the [PTTAX] component of [I155C]	290
9490: [I155A] should be present if [I160A] is present	290
9491: [I155B] should be present if [I160B] is present	291
9492: [I155C] should be present if [I160C] is present	291
9493: [I155D] should be present if [I160D] is present	291
9502: The 'From' date of [C5B] should be on or before [35]	172
9503: The period covered by [C5B] should not be longer than 12 months	172
9504: The 'To' date of [C5B] should not be before the 'From' date	172
9505: The 'To' date of [C5B] should be on or after [30]	172
9506: [310] should be present and equal to [C10] if [C10] is present	173
9507: [C10] should equal the sum of all iterations of [C5D]	173
9510: If [SC161] is 'yes' then there must be a PDF attachment of type 'other' in this submission.	174
9511: [C80] should equal the sum of [C45], [C50], [C55], [C75], [C60], [C65] and [C70]	178
9513: The 'From' date of [C85B] should be on or before [35]	179
9514: The period covered by [C85B] should not be longer than 12 months	179
9515: The 'To' date of [C85B] should not be before the 'From' date	179
9516: The 'To' date of [C85B] should be on or after [30]	179
9517: [C90] should equal the sum of all iterations of [C85D]	180
9518: [CLAIMAUTHORISATION] should be present if [N003] equals 'new' and [CLAIMTOGROUPRELIEF] is present	171
9519: [DECLARATION] should be present if [SC151] is present	181
9521: [SC152] should not be present if [DECLARATION] is present	182
9522: If [SC152] is 'yes' then there must be a PDF attachment of type 'other' in this submission	182
9523: [C95] should equal [1]	183
9524: The 'From' and 'To' dates of [C105/C110] should equal [30] and [35] respectively	183
9529: [PTTAX] should not exceed [PTPROFITS].	342
9530: [G65C] should equal [G65A] plus [G65B].	240
9531: [G65C] should equal [255].	240
9532: If [G70C] is present, [260] should be present	241
9533: If [G70C] is present, [G70A] or [G70B] should be present	241
9534: [G70C] should equal [G70A] plus [G70B].	241
9535: [G70C] should equal [260].	241
9536: If [G73C] is present, [263] should be present	242
9537: If [G73C] is present, [G73A] or [G73B] should be present	242
9538: [G73C] should equal [G73A] plus [G73B].	242
9539: [G73C] should equal [263].	242
9540: If [G75C] is present, [265] should be present	243
9541: If [G75C] is present, [G75A] or [G75B] should be present	243
9542: [G75C] should equal [G75A] plus [G75B].	243
9543: [C100] should equal [3]	183
9544: At least one of [CLAIMTOGROUPRELIEF], [SURRENDEREDGROUPRELIEF], [GROUPRELIEFCFL] or [SURRGROUPRELIEFCFL] should be present	171
9545: [CLAIMAUTHORISATION2] should be present if [N003] equals 'new' and [GROUPRELIEFCFL] is present	184
9546: The 'From' date of [C125B] should be on or before [35]	185
9547: The period covered by [C125B] should not be longer than 12 months	185
9548: The 'To' date of [C125B] should not be before the 'From' date	185
9549: The 'To' date of [C125B] should be on or after [30]	185
9550: [312] should be present and equal to [C130] if [C130] is present.	186
9551: [C130] should equal the sum of all iterations of [C125D]	186
9552: If [SC172] is 'yes' then there must be a PDF attachment of type 'other' in this submission.	187
9553: [312] should exceed 0 if [SC172] is present	187

9554: [C185] should equal the sum of [C160], [C165], [C170], [C175] and [C180]	190
9555: The 'From' date of [C190B] should be on or before [35]	191
9556: The period covered by [C190B] should not be longer than 12 months	191
9557: The 'To' date of [C190B] should not be before the 'From' date	191
9558: The 'To' date of [C190B] should be on or after [30]	191
9559: [C195] should equal the sum of all iterations of [C190D]	192
9560: [C195] should exceed 0 if [SC188] is present	193
9561: [DECLARATION2] should be present if [SC189] is present	193
9562: [C195] should exceed 0 if [SC189] is present	193
9563: [SC189] should not be present if [SC190] is present	193
9564: [SC190] should not be present if [DECLARATION2] is present	194
9565: If [SC190] is 'yes' then there must be a PDF attachment of type 'other' in this submission.	194
9566: [C195] should exceed 0 if [SC190] is present	194
9567: [C200] should equal [1]	195
9568: [C205] should equal [3]	195
9569: The 'From' and 'To' dates of [C210/C215] should equal [30] and [35] respectively	196
9570: [G75C] should equal [265].	243
9571: If [G80C] is present, [275] should be present	244
9572: If [G80C] is present, [G80A] or [G80B] should be present	244
9573: [G80C] should equal [G80A] plus [G80B]	244
9574: [G80C] should equal [275].	244
9575: [G85C] should equal [G85B].	245
9576: If [G90] is present, [280] should be present	246
9577: If [G92C] is present, [285] should be present	246
9578: If [G92C] is present, [G92A] or [G92B] should be present	246
9579: [G92C] should equal [G92A] plus [G92B]	246
9580: [G92C] should equal [285].	246
9581: [G93C] should equal [G93B].	247
9582: If [G95C] is present, [290] should be present	248
9583: If [G95C] is present, [G95A] or [G95B] should be present	248
9584: [G95C] should equal [G95A] plus [G95B]	248
9585: [G95C] should equal [290].	248
9586: If [G100C] is present, [295] should be present	249
9587: If [G100C] is present, [G100A] or [G100B] should be present	249
9588: [G100C] must equal the sum of [G50C], [G55C], [G60C], [G65C], [G70C], [G73C], [G75C], [G80C], [G92C] and [G95C]	249
9589: [G100C] should equal [295].	249
9590: [G100C] should equal [G100A] plus [G100B]	249
9591: If [G105C] is present, [300] should be present	250
9592: If [G105C] is present, [G105A] or [G105B] should be present	250
9593: [G105C] must equal [G45C] minus [G100C]	250
9594: [G105C] should equal [300].	250
9595: [G105C] should equal [G105A] plus [G105B]	250
9596: If [G110C] is present, [305] should be present	252
9597: If [G110C] is present, [G110A] or [G110B] should be present	252
9598: [G110C] should equal [G110A] plus [G110B]	252
9599: [G110C] should equal [305].	252
9611: [E50] should exceed 0 if [E95] is present	205
9612: [E60] should exceed 0 if [E100] is present	206
9613: [E180] should not be present if [E185] is present	211
9614: [E90] should equal the sum of [E50], [E55], [E60], [E65], [E70], [E75], [E80] and [E85]	205
9615: [E125] should equal the sum of [E95], [E100], [E105], [E110], [E115] and [E120]	207
9650: [QUALIFYINGSHIPS] or [RELEVANTSHIPPINGPROFITS] should be present if [TONNAGETAX] is present	213
9651: [F10] should be present if [F5A/F5B] equals 'yes'	214
9652: [F25A/F25B/F25C] should be present if [F5A/F5B] equals 'yes'	214
9653: [F10] should not be present if [F5A/F5B] equals 'no'	215
9656: [F20A/F20B/F20C] should equal 'na' if [F5A/F5B] equals 'yes'	215
9659: [F25A/F25B/F25C] should not be present if [F5A/F5B] equals 'no'	216
9660: [OFFSHORETRAININGALLOWANCE] should be present if [F40A/F40B] equals 'yes'	216
9663: [F70] should equal (the sum of all iterations of [F70G]) rounded down to the nearest whole pound	222
9664: [F35A/F35B] should be present if [F30A/F30B/F30C] equals 'yes'	214
9665: [F35A/F35B] should not be present if [F30A/F30B/F30C] does not equal 'yes'	216

9666: [OFFSHORETRAININGALLOWANCE] should not be present if [F40A/F40B] equals 'no'	217
9701: If [G115C] is present, [310] should be present	253
9702: If [G115C] is present, [G115A] or [G115B] should be present	253
9703: [G115C] should equal [G115A] plus [G115B]	253
9704: [G115C] should equal [310].	253
9705: If [G117C] is present, [312] should be present	254
9706: If [G117C] is present, [G117A] or [G117B] should be present	254
9707: [G117C] should equal [G117A] plus [G117B]	254
9708: [G117C] should equal [312].	254
9709: If [G120C] is present, [G120A] or [G120B] should be present	255
9710: If [N115] is present at least one of [SL001] and [SL042] must be present	301
9711: [SL010] should be present if ([L25] minus [L45]) exceeds 0	301
9712: [SL015] should be present if ([L50] minus [L65]) exceeds 0	301
9713: [SL019] should be present if ([L70] minus [L80]) exceeds 0	301
9714: [SL022] should be present if ([L85] minus [L90]) exceeds 0	301
9715: [SL025] should be present if ([L95] minus [L100]) exceeds 0	301
9716: [SL030] should be present if ([L105] minus [L120]) exceeds 0	301
9717: [142] should equal 'yes' if [N115] is present.	118
9718: If [SL001] is present at least one of [L15] and [L20] must be present	302
9719: [L30] should be present if [475] is present and [SL001] is present	302
9720: [L15] should be present if [L10] is present	302
9721: [L15] is valid only if it is less than [L10]	302
9722: If [L185] or [L190] are present then [L15] must equal [L185] + [L190]	302
9723: [L10] should be present if [L15] is present	302
9724: [L25] is valid only if it equals ([L15] plus [L20])	303
9725: [L30] is valid only if this equals [475]	303
9726: [L40] should be present if [L30] is present	303
9727: If [L35] is present [L30] should be present	304
9728: [L35] is valid only if this does not exceed [515]	304
9729: [L35] is valid only if this does not exceed [L30]	304
9730: [L40] is valid only if this equals ([L30] minus [L35])	304
9731: [L45] is valid only if it equals [L195]	304
9732: [L45] must equal the lesser of [L25] and [L40]. If [L40] is not present then [L45] must be zero.	304
9733: [L195] should be present if [L45] is present	304
9734: If [SL010] is present then [SL001] must be present	305
9735: [L55] should be present if [L15] is present and [SL010] is present	305
9736: [SL032] should be present if [SL010] is present	305
9737: [L50] is valid only if it equals ([L25] minus [L45])	305
9738: [L55] must not be less than [L15] multiplied by the lowest of ([CT RATE FOR NI TRADING PROFITS], [FULL RATE OF CT], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT], [EQUIV. LOW CT RATE]) at either [30] or [35]	305
9739: [L60] should be present if [L55] is present	305
9740: [L60] is valid only if this equals ([L15] minus [L55])	306
9741: [L65] is valid only if this equals [L130]	306
9743: If [SL015] is present then [SL010] should be present	306
9744: [L70] is valid only if this equals ([L50] minus [L65])	307
9745: [L80] is valid only if this equals [L145]	307
9746: If [L75] is less than [L70] then [L80] must equal [L70] – [L75], else [L80] must equal zero	307
9747: [L145] should be present if [L80] is present	307
9748: If [SL019] is present then [SL015] should be present	307
9749: [L85] is valid only if this equals ([L70] minus [L80])	308
9750: For each iteration of [ROYALTIES], [H5G] must equal [H5D] multiplied by ([H5F] divided by 100) and rounded to the nearest penny (round down for fractions less than half a penny, and round up for fractions of half a penny or greater)	269
9751: [L90] is valid only if this does not exceed [L85]	308
9752: If [SL022] is present then [SL019] should be present	308
9753: [SL038] should be present if [SL022] is present	308
9754: [L95] should equal ([L85] minus [L90])	309
9755: [L100] should not exceed [L95]	309
9756: [L100] should equal [L160]	309
9757: [L160] should be present if [L100] is present	309
9758: If [SL025] is present [SL022] should be present	309
9759: [L105] should equal ([L95] minus [L100])	310
9760: [L110] should not exceed [L105]	310

9761: [L110] should equal [L200]	310
9762: [L200] should be present if [L110] is present	310
9763: [L115] should not exceed ([L105] minus [L110])	310
9764: [L120] should equal ([L110] plus [L115])	310
9765: If [SL030] is present then [SL025] should be present	311
9766: [L125] should equal ([L105] minus [L120])	311
9767: [L125] should equal [880]	311
9768: If [SL032] is present [SL010] should be present	311
9769: [L130] should equal [L65]	312
9770: [L135] should equal [L155]	312
9771: [SL038] should be present if [L135] is present	312
9772: [L155] should be present if [L135] is present	312
9774: [L145] should equal [L80]	313
9775: [L150] should equal ([L140] plus [L145])	313
9776: If [SL038] is present at least one of [SL022] and [L135] should be present	313
9777: [L155] should equal [L135]	313
9778: [L160] should equal [L100]	314
9779: [L165] should equal ([L155] plus [L160])	314
9780: If [SL042] is present at least one of [L170] and [L185] and [L190] should be present	314
9781: If [L175] is present [L170] should be present	315
9782: [L175] should not exceed [L170]	315
9783: [L175] should equal [L205]	315
9784: [L205] should be present if [L175] is present	315
9785: If [L180] is present [L170] should be present	315
9786: [L180] should equal ([L170] minus [L175])	315
9787: [L195] should equal [L45]	316
9788: [L200] should equal [L110]	317
9789: [L205] should equal [L175]	317
9790: [L210] should equal the sum of [L195], [L200], and [L205]	317
9791: [L210] should equal [530]	317
9800: [I70] should be present if [I65] exceeds 0	272
9801: [I75] should be present if [I15] equals 'yes' and ([I5] minus [I20]) exceeds 0	272
9802: [I30] should equal [I20] plus [I25]	275
9803: [I35] should equal [I5] plus [I30] if [I10] equals 'yes'	275
9804: If [I15] is 'yes' then [I35] must equal [I30] minus [I5] if the sum is positive, or zero otherwise.	275
9805: [I50] should not exceed [I35]	276
9807: [505] should be present and equal to [I70] if [I70] is present	277
9808: [G120C] must equal [G105C] minus (the sum of [G110C], [G115C], and [G117C])	255
9809: [G120C] should equal [315].	255
9810: [G120C] should equal [G120A] plus [G120B]	255
9811: [G135C] should be present if ([G125C] plus [G130C]) exceeds 0	255
9812: [G150C] should be present if ([G140C] plus [G145C]) exceeds 0	255
9813: [585] must be present and equal to [I80] if [I80] is present	278
9814: [590] must be present and equal to [I85] if [I85] is present	278
9816: [I60] should not exceed [I35] minus [I50]	276
9817: [I65] should equal [I45] minus the sum of [I50], [I55] and [I60]	277
9818: If [RF-SUPPLEMENTARY-CHARGE-RATE] does not change in the period [30] to [35] inclusive: [I70] should equal [I65] at [RF-SUPPLEMENTARY-CHARGE-RATE] for that period	277
9819: If [RF-SUPPLEMENTARY-CHARGE-RATE] changes in the period [30] to [35] inclusive: let part1 = (the number of days from [30] to the end of the old rate inclusive, multiplied by [I65] and divided by number of days from [30] to [35] inclusive); let part2 = [I65] minus part1; [I70] must equal part1 at the former value of [RF-SUPPLEMENTARY-CHARGE-RATE] + part2 at the latter value of [RF-SUPPLEMENTARY-CHARGE-RATE] To round part1: If the pence figure is equal to or greater than 50p then round part1 up, otherwise round part1 down, to the nearest whole pound.	277
9820: If [G125C] is present, [530] should be present	256
9821: If [G125C] is present, [G125A] or [G125B] should be present	256
9822: [G125C] should equal [G125A] plus [G125B]	256
9823: [G125C] should equal [530].	256
9824: If [G130C] is present, [540] should be present	257
9825: If [G130C] is present, [G130A] or [G130B] should be present	257
9826: [G130C] should equal [G130A] plus [G130B]	257
9827: [G130C] should equal [540].	257
9828: If [G135C] is present, [545] should be present	258
9829: If [G135C] is present, [G135A] or [G135B] should be present	258

9830: [G135C] should equal [G125C] plus [G130C]	258
9831: [G135C] should equal [545].	258
9832: [G135C] should equal [G135A] plus [G135B]	258
9833: If [G140C] is present, [550] should be present	259
9834: If [G140C] is present, [G140A] or [G140B] should be present	259
9835: [G140C] should equal [G140A] plus [G140B]	259
9839: [726/727] should not be present if [35] is on or before '2021-03-31'	96
9900: If multiple repetitions of EncodedInlineXBRLDocument are submitted, exactly one should have an EntryPoint attribute.	137
9901: If multiple repetitions of InlineXBRLDocument are submitted, exactly one should have an EntryPoint attribute.	137
9902: [EXTENSION] should not be present if [RAWXBRLDOCUMENT]	140
9952: If there is an entry in the second box of the arising and maximum pair, there must be an entry greater than zero in the first box of the pair.	146
9953: If there is an entry in the second box of the pair, it must not be greater than the entry in the first box of the pair.	146
9954: If [N003] equals 'new' and [310] is greater than zero then [C10] must be present	63
9955: If [N003] is 'new' and [310] is greater than zero then [SC161] or [AUTHORISATION] must be present	63
9956: [135] should equal 'yes' or [N003] should equal 'amended' if [320] is present	64
9957: [G140C] should equal [550].	259
9958: If [G145C] is present, [555] should be present	260
9959: [G145C] should equal [G145B].	260
9960: [G145C] should equal [555].	260
9961: [SC151] should not be present if [SC152] is present	181
9962: [G150A] should equal [G140A].	261
9963: If [G150C] is present, [560] should be present	261
9964: [G150C] should equal [G150A] plus [G150B]	261
9965: If [90B] is absent, then there must be a Computations element as a child of [N107], or at least one instance of [N106] with type = 'computations'.	43
9966: If [90B] is absent, then there must not be both a Computations element as a child of [N107] and any instances of [N106] with type = 'computations'.	43
9967: If [G150C] is present, [G150A] or [G150B] should be present	261
9968: [G150C] should equal [G140C] plus [G145C]	261
9969: [G150C] should equal [560].	261
9970: If multiple repetitions of [ENCODEDINLINEXBRLDOCUMENT] are submitted, each must have a Filename attribute.	138
9970: If multiple repetitions of [INLINEXBRLDOCUMENT] are submitted, each must have a Filename attribute.	139
9971: If [90A] is "PDF accounts attached with explanation", then there must be at least one instance of [N106] with type = 'accounts'.	42
9972: If [G155C] is present, [565] should be present	263
9973: [310] should exceed 0 if [SC161] is present	174
9974: [C90] should exceed 0 if [SC150] is present	181
9975: [C90] should exceed 0 if [SC151] is present	181
9976: [C90] should exceed 0 if [SC152] is present	182
9977: If [G155C] is present, [G155A] or [G155B] should be present	263
9978: [G155C] should equal [G155A] plus [G155B]	263
9979: [G155C] should equal [565].	263
9980: If [G165C] is present, the 'Arising' element of [780/785] should be present	264
9981: If [G165C] is present, [G165A] or [G165B] should be present	264
9982: [G165C] should equal [G165A] plus [G165B]	264
9983: [G165C] must equal the 'Arising' element of [780/785].	264
9984: If [G170C] is present, [790] should be present	265
9985: [G170C] should equal [G170B].	265
9986: [G170C] should equal [790].	265
9987: If [G175] is present, [8] should be present	265
9988: If [G185] is present, [8] should be present	266

Rule Documentation

Error code: 5004 Location: /IRheader Description: At least one key must exist Transactional error (en): At least one key must exist in the IRHeader Transactional error (cy): Mae'n rhaid i o leiaf un allwedd bodoli yn yr IRHeader	123
Error code: 5005 Location: /IRheader/Keys/Key Description: Keys in the IR header must also exist in the GovTalk header with the same value Transactional error (en): Keys in the GovTalkDetails do not match those in the IRheader. Transactional error (cy): Nid yw'r allwedi yn y GovTalkDetails yn cyd-fynd â'r rheiny yn yr IRHeader.	123
Error code: 9014 Location: /IREnvelope/CompanyTaxReturn/CompanyInformation/NorthernIreland Description: [125] should be present if [5] is present but all of [6], [7] and [8] are absent Transactional error (en): Box 125 must be completed if Box 5 is completed and Boxes 6, 7 and 8 are not completed	36
Error code: 9090 Location: [CTG]/ProfitsBeforeDeductions/LossesBroughtForward/Total Description: [G35C] should equal [225] Transactional error (en): Box G35C must equal Box 225	233
Error code: 9091 Location: [CTG]/ProfitsBeforeDeductions/DeficitsBroughtForward/Total Description: If [G40C] is present, [230] should be present Transactional error (en): Box G40C can only be completed if Box 230 is completed	234
Error code: 9092 Location: [CTG]/ProfitsBeforeDeductions/DeficitsBroughtForward/Total Description: [G40C] should equal [G40B] Transactional error (en): Box G40C must equal Box G40B	234
Error code: 9093 Location: [CTG]/ProfitsBeforeDeductions/DeficitsBroughtForward/Total Description: [G40C] should equal [230] Transactional error (en): Box G40C must equal Box 230	234
Error code: 9095 Location: [CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs/NorthernIreland Description: [G45A] should equal [G30A] Transactional error (en): Box G45A must equal Box G30A	235
Error code: 9096 Location: [CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs/RestOfUK Description: [G45B] must equal [G30B] minus ([G35B] plus [G40B]) Transactional error (en): Box G45B must equal Box G30B minus the sum of Boxes G35B and G40B	235
Error code: 9097 Location: [CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs/Total Description: If [G45C] is present, [235] should be present Transactional error (en): Box G45C can only be completed if Box 235 is completed	235
Error code: 9098 Location: [CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs/Total Description: If [G45C] is present, [G45A] or [G45B] should be present Transactional error (en): Box G45C can only be completed if Box G45A or Box G45B are completed	235
Error code: 9100 Location: /IREnvelope/CompanyTaxReturn/CompanyInformation/Reference Description: There must be a Key element in the Irheader whose Type attribute is UTR and whose content is the same as the entry in [3]. Transactional error (en): There must be a Key element in the IRheader whose Type attribute is UTR and matches the tax reference in Box 3 Transactional error (cy): Mae'n rhaid bod yna elfen Allweddol yn yr IRheader sydd â'i briodoledd Teip yn UTR ac sy'n cyd-fynd â'r cyfeirnod treth ym Mlwch 3	36
Error code: 9101 Location: /IREnvelope/CompanyTaxReturn/CompanyInformation/PeriodCovered Description: [35] should be less than 12 months after [30] Transactional error (en): The return period covered in Boxes 30 and 35 must not be longer than 12 months Transactional error (cy): Ni ddylai cyfnod y ffurflen dreth a gwmpasir ym Mlychau 30 a 35 fod yn hirach na 12 mis	37

Error code: 9102
Location: /IRenvelope/CompanyTaxReturn/CompanyInformation/NorthernIreland
Description: If [N009] is present then [35] must be on or after '2050-04-01'
Transactional error (en): Boxes 5, 6, 7 and 8 can only be completed if the To date in Box 35 is on or after 01 April 2050

36

Error code: 9103
Location: /IRenvelope/CompanyTaxReturn/CompanyInformation/PeriodCovered/From
Description: [30] cannot be later than yesterday
Transactional error (en): The return period From date in Box 30 must not be later than yesterday
Transactional error (cy): Ni ddylai dyddiad I cyfnod y ffurflen dreth ym Mlwch 30 fod yn hwyrach na ddoe

38

Error code: 9105
Location: /IRenvelope/CompanyTaxReturn/CompanyInformation/PeriodCovered/To
Description: [35] should be on or after [30]
Transactional error (en): The return period To date in Box 35 must be on or after the return period From date in Box 30
Transactional error (cy): Mae'n rhaid i ddylai dyddiad I cyfnod y ffurflen dreth ym Mlwch 35 fod ar neu ar ôl dyddiad O cyfnod y ffurflen dreth ym Mlwch 30

38

Error code: 9106
Location: /IRenvelope/CompanyTaxReturn/CompanyInformation/PeriodCovered/To
Description: [35] cannot be later than today unless [4] = 3.
Transactional error (en): The return period To date cannot be later than today unless the type of company is 3 (Company in liquidation which is chargeable at the main rate following the first period after liquidation)
Transactional error (cy): Ni all dyddiad I cyfnod y ffurflen dreth fod yn hwyrach na heddiw heblaw bod y math o gwmni yn 3 (Cwmni mewn datodiad sy'n drethadwy ar y brif gyfradd yn dilyn y cyfnod cyntaf ar ôl datodiad)

38

Error code: 9107
Location:
/IRenvelope/CompanyTaxReturn/CompanyInformation/NorthernIreland/Nlemployer
Description: If [7] is present then [6] must be present
Transactional error (en): If Box 7 is completed then Box 6 must be completed

37

Error code: 9108
Location:
/IRenvelope/CompanyTaxReturn/CompanyInformation/NorthernIreland/SpecialCircumstances
Description: [125] should be present if [8] is present
Transactional error (en): Box 125 must be completed if Box 8 is completed

37

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

40

Error code: 9110
Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/TransferPricing
Description: [70] and [75] cannot both be 'yes'
Transactional error (en): Boxes 70 and 75 cannot both be completed
Transactional error (cy): Ni all Blychau 70 a 75 ill dau cael eu cwblhau

40

Error code: 9112
Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Accounts
Description: If [90A] is absent or not "PDF accounts attached with explanation", then there must be no instance of [N106] with a type attribute of 'accounts'.
Transactional error (en): You can only provide a set of PDF accounts if you also complete the 'No accounts reason' with the value of 'PDF accounts attached with explanation'
Transactional error (cy): Gallwch dim ond rhoi set o gyfrifon PDF os ydych hefyd yn cwblhau'r 'Rheswm dim cyfrifon' gyda'r gwerth 'Cyfrifon PDF sydd wedi eu hatodi ynghyd ag esboniad'

41

Error code: 9113
Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Accounts
Description: If [90A] is absent then the Accounts child of [N107] must be present.
Transactional error (en): You must provide a set of iXBRL accounts if the 'No accounts reason' is absent
Transactional error (cy): Mae'n rhaid i chi gyflwyno set o gyfrifon iXBRL os yw'r 'Rheswm dim cyfrifon' yn absennol

41

Error code: 9114
Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Accounts
Description: If [90A] is absent or "PDF accounts attached with explanation", then exactly one of [80A] or [85A] must be present.
Transactional error (en): If 'No accounts reason' is absent or has been completed with 'PDF accounts attached with explanation' you must complete either 'This period accounts' or 'Different period accounts'
Transactional error (cy): Os yw'r 'Rheswm dim cyfrifon' yn absennol neu wedi ei gwblhau gyda 'Cyfrifon PDF sydd wedi eu hatodi ynghyd ag esboniad' rhaid i chi gwblhau naill ai 'Cyfrifon y cyfnod hwn' neu 'Cyfrifon cyfnod gwahanol'

41

Error code: 9115
Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Accounts/NoAccountsReason
Description: If [90A] equals 'Amendment – a/cs already submitted' then [N003] must equal 'amended'.
Transactional error (en): Amendment – accounts already submitted' cannot be used if the return type is New
Transactional error (cy): Diwygiad – ni ellid defnyddio cyfrifon sydd eisoes wedi eu cyflwyno os yw'r math o ffurflen dreth yn Newydd

42

Error code: 9116
Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Accounts
Description: If [90A] is present and not "PDF accounts attached with explanation", then neither [80A] nor [85A] may be present.
Transactional error (en): If 'No accounts reason' is present and has not been completed with 'PDF accounts attached with Explanation' you must not complete either 'This period accounts' or 'Different period accounts'
Transactional error (cy): Os yw "Rheswm dim cyfrifon" yn bresennol ac nid yw wedi ei gwblhau gyda 'Cyfrifon PDF sydd wedi eu hatodi ynghyd ag esboniad' ni ddylech gwblhau naill ai 'Cyfrifon y cyfnod hwn' neu 'Cyfrifon cyfnod gwahanol'

41

Error code: 9117
Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Computations/NoComputationsReason
Description: If [90B] is present, then there must be no instance of [N106] with a type attribute of 'computations'
Transactional error (en): Computations in PDF format are attached so a reason for no Computations must not be completed
Transactional error (cy): Mae Cyfrifiannau wedi eu hatodi mewn fformat PDF felly ni ddylid cwblhau rheswm ar gyfer dim Cyfrifiannau

44

Error code: 9118
Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Computations/NoComputationsReason
Description: If [90B] is present, then there must be no Computation element as a child of [N107]
Transactional error (en): Computations in iXBRL format are attached so a reason for no Computations must not be provided
Transactional error (cy): Mae Cyfrifiannau wedi eu hatodi mewn fformat iXBRL felly ni ddylid rhoi rheswm ar gyfer dim Cyfrifiannau

44

Error code: 9119
Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Computations/NoComputationsReason
Description: If [90B] equals 'Amendment – comps already submitted' then [N003] must equal 'amended'.
Transactional error (en): Amendments – computations already submitted' cannot be used if the return type is New
Transactional error (cy): Diwygiadau – ni ellid defnyddio cyfrifiannu sydd eisoes wedi eu cyflwyno os yw'r math o ffurflen dreth yn Newydd

44

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

45

Error code: 9121
Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600B
Description: If [100] equals 'yes' and [N003] equals 'new', then there must be a [N096] page present.
Transactional error (en): Supplementary form CT600B must be present if Box 100 is completed and the return type is New
Transactional error (cy): Mae'n rhaid i'r ffurflen atodol CT600B fod yn bresennol os yw Blwch 100 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd

45

Error code: 9122
Location: /IRenvelope/CompanyTaxReturn/IndicatorsAndInformation/VeryLargeQIPs
Description: [631] should not be present if [630] is present
Transactional error (en): Box 631 must not be completed if Box 630 is completed.

90

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

46

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

46

Error code: 9125
Location:
/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600E
Description: If [115] equals 'yes' and [N003] equals 'new', then [N099] must be present.
Transactional error (en): Supplementary form CT600E must be present if Box 115 is completed and the return type is New
Transactional error (cy): Mae'n rhaid i'r ffurflen atodol CT600E fod yn bresennol os yw Blwch 115 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd

46

Error code: 9126
Location:
/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600F
Description: If [120] equals 'yes' and [N003] equals 'new', then [N100] must be present.
Transactional error (en): Supplementary form CT600F must be present if Box 120 is completed and the return type is New
Transactional error (cy): Mae'n rhaid i'r ffurflen atodol CT600F fod yn bresennol os yw Blwch 120 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd

47

Error code: 9127
Location:
/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600F
Description: [200] should be present if [120] equals 'yes'
Transactional error (en): If Box 120 is completed then Box 200 must be completed.
Transactional error (cy): Os yw Blwch 120 wedi ei gwblhau yna mae'n rhaid i Flwch 200 gael ei gwblhau.

47

Error code: 9128
Location:
/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600G
Description: [125] should not be present if [8] is absent and ([6] is present or [7] is present)
Transactional error (en): Box 125 must not be completed if Boxes 6 or 7 are completed and Box 8 is not completed

47

Error code: 9129
Location:
/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600H
Description: If [130] equals 'yes' and [N003] equals 'new', then [N102] must be present.
Transactional error (en): Supplementary form CT600H must be present if Box 130 is completed and the return type is New
Transactional error (cy): Mae'n rhaid i'r ffurflen atodol CT600H fod yn bresennol os yw Blwch 130 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd

47

Error code: 9130
Location:
/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600H
Description: If [130] equals 'yes' then [645] must equal 'yes'.
Transactional error (en): If Box 130 is completed then Box 645 must be completed
Transactional error (cy): Os yw Blwch 130 wedi ei gwblhau yna mae'n rhaid i Flwch 645 gael ei gwblhau

47

Error code: 9131
Location:
/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600G
Description: [125] should not be present if [5] is absent
Transactional error (en): Box 125 must not be completed if Box 5 is not completed

47

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

48

Error code: 9133
Location:
/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600G
Description: If [125] equals 'yes', [N101] must be present
Transactional error (en): Supplementary form CT600G must be present if Box 125 is completed

47

Error code: 9134
Location:
/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600J
Description: If [140] equals 'yes' then [65] must equal 'yes'
Transactional error (en): If Box 140 is completed then Box 65 must be completed
Transactional error (cy): Os yw Blwch 140 wedi ei gwblhau yna mae'n rhaid i Flwch 65 gael ei gwblhau

48

Error code: 9135
Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600G
Description: [G90] must be present if [125] and [280] are present.
Transactional error (en): Box G90 must be completed if Boxes 125 and 280 are completed

47

Error code: 9136
Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600J
Description: If [140] equals 'yes' and [N003] equals 'new', then [N104] must be present.
Transactional error (en): Supplementary form CT600J must be present if Box 140 is completed and the return type is New
Transactional error (cy): Mae'n rhaid i'r ffurflen atodol CT600J fod yn bresennol os yw Blwch 140 wedi ei gwblhau ac mae'r math o ffurflen dreth yn Newydd

48

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

48

Error code: 9138
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/NorthernIrelandProfitsIncluded
Description: If [325] is present then [5] must be present
Transactional error (en): Box 325 can only be completed if Box 5 is completed

65

Error code: 9139
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/NorthernIrelandProfitsIncluded
Description: [325] must not exceed [315]
Transactional error (en): Box 325 must not be greater than Box 315

65

Error code: 9140
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation
Description: If [F45] is present then [450] must be present and greater than or equal to [F45]
Transactional error (en): If Box F45 is completed then Box 450 must be greater than or equal to that entry
Transactional error (cy): Os yw Blwch F45 wedi ei gwblhau yna mae'n rhaid i Flwch 450 fod yn fwy na neu'n hafal i'r cofnod hwnnw

50

Error code: 9141
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/VaccineCredit
Description: [535] must not be used.
Transactional error (en): Box 535 must not be used

83

Error code: 9142
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/NICorporationTaxIncluded
Description: If [586] is present then [5] must be present
Transactional error (en): Box 586 can only be completed if Box 5 is completed

86

Error code: 9143
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/TaxRate
Description: If [4] equals '3' then [340] should equal an applicable value from [FULL RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]
Transactional error (en): If the type of company is 3 (Company in liquidation) then the [FULL RATE OF CT] or the [CT RATE FOR NI TRADING PROFITS] of tax must be used

67

Error code: 9144
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation
Description: [330] should be present if [315] exceeds 0
Transactional error (en): Box 330 must be completed if Box 315 is greater than 0 (zero)
Transactional error (cy): Mae'n rhaid cwblhau Blwch 330 os yw Blwch 315 yn fwy na 0 (zero)

50

Error code: 9145
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/TaxRate
Description: If [4] equals '6', '7', '8' or '9' then [340] should equal [FULL RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]
Transactional error (en): If the type of company is 6 (Members' club or voluntary association), 7 (Property management company), 8 (Charity or owned by a charity) or 9 (Real Estate Investment Trust C – residual company) then the [FULL RATE OF CT] or the [CT RATE FOR NI TRADING PROFITS] of tax must be used

67

Error code: 9146
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation
Description: [430] should be present if [345] or [395] is present.
Transactional error (en): Box 430 must be completed if Box 345 or Box 395 is completed
Transactional error (cy): Mae'n rhaid cwblhau Blwch 430 os yw Blwch 345 neu Flwch 395 wedi eu cwblhau

50

Error code: 9147
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/Fi
nancialYearOne/Details/TaxRate
Description: If [4] equals '3', '6', '7', '8', '9', or '0' and [CT RATE FOR NI TRADING
PROFITS] is different to all other CT rates and [CT RATE FOR NI TRADING PROFITS]
appears in [340] then [586] must be completed.
Transactional error (en): If the type of company is 0 (UK trading or Professional Services
or CASC), 3 (Company in liquidation), 6 (Members' club or voluntary association), 7
(Property management company), 8 (Charity or owed by a charity) or 9 (Real Estate
Investment Trust C – residual company) and the [CT RATE FOR NI TRADING PROFITS] of
tax is different to all other CT rates and has been used then Box 586 must be completed

67

Error code: 9148
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/Trading
Description: [165] should be present if [155] exceeds 0
Transactional error (en): Box 165 must be completed if Box 155 is greater than 0 (zero)
Transactional error (cy): Mae'n rhaid cwblhau Blwch 165 os yw Blwch 155 yn fwy na 0
(sero)

51

Error code: 9149
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/Trading/LossesBroug
htForward
Description: [160] should not exceed [155]
Transactional error (en): Box 160 must not be greater than Box 155
Transactional error (cy): Ni ddylai Blwch 160 fod yn fwy na Blwch 155

52

Error code: 9150
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/Trading/LossesBroug
htForward
Description: [155] should be greater than 0 if [160] is present
Transactional error (en): If Box 160 is completed then Box 155 must be greater than 0
(zero)
Transactional error (cy): Os yw Blwch 160 wedi ei gwblhau yna mae'n rhaid i Flwch 155
fod yn fwy na 0 (sero).

52

Error code: 9151
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/Trading/NetProfits
Description: [165] should equal [155] minus [160]
Transactional error (en): Box 165 must equal Box 155 minus Box 160
Transactional error (cy): Mae'n rhaid i Flwch 165 fod yn hafal i Flwch 155 llai Blwch 160

52

Error code: 9152
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/Fi
nancialYearTwo/Details/TaxRate
Description: If [4] equals '3' then [390] should equal an applicable value from [FULL
RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]
Transactional error (en): If the type of company is 3 (Company in liquidation) then the
[FULL RATE OF CT] or the [CT RATE FOR NI TRADING PROFITS] of tax must be used for
the second financial year

69

Error code: 9153
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/Fi
nancialYearTwo/Details/TaxRate
Description: If [4] equals '6', '7', '8' or '9' then [390] should equal [FULL RATE OF CT] or
[CT RATE FOR NI TRADING PROFITS]
Transactional error (en): If the type of company is 6 (Members' club or voluntary
association), 7 (Property management company), 8 (Charity or owed by a charity) or 9
(Real Estate Investment Trust C – residual company) then the [FULL RATE OF CT] or the
[CT RATE FOR NI TRADING PROFITS] of tax must be used for the second financial year

69

Error code: 9154
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/TonnageTaxProfits
Description: [120] should equal 'yes' or [N003] should equal 'amended' if [200] is
present
Transactional error (en): Box 200 can only be completed if Box 120 is completed or the
return type is Amended
Transactional error (cy): Gellir ond cwblhau Blwch 200 os yw Blwch 120 wedi ei gwblhau
neu mae'r math o ffurflen dreth yn 'Diwygiedig'

54

Error code: 9155
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/TonnageTaxProfits
Description: [200] must equal [F70] if [F70] is present.
Transactional error (en): If Box F70 is completed then Box 200 must equal Box F70
Transactional error (cy): Os yw Blwch F70 wedi ei gwblhau yna mae'n rhaid i Flwch 200
fod yn hafal i Flwch F70

54

Error code: 9156	59
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/TaxRate	
Description: If [4] equals '3', '6', '7', '8', '9', or '0' and [CT RATE FOR NI TRADING PROFITS] is different to all other CT rates and [CT RATE FOR NI TRADING PROFITS] appears in [390] then [586] must be completed.	
Transactional error (en): If the type of company is 0 (UK trading or Professional Services or CASC), 3 (Company in liquidation), 6 (Members' club or voluntary association), 7 (Property management company), 8 (Charity or owed by a charity) or 9 (Real Estate Investment Trust C – residual company) and the [CT RATE FOR NI TRADING PROFITS] of tax is different to all other CT rates and has been used for the second financial year, then Box 586 must be completed	
Error code: 9157	55
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableGains/AllowableLosses	
Description: [215] should not exceed [210]	
Transactional error (en): Box 215 must not be greater than Box 210	
Transactional error (cy): Ni ddylai Blwch 215 fod yn fwy na Blwch 210	
Error code: 9158	55
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableGains/AllowableLosses	
Description: [210] should be greater than 0 if [215] is present	
Transactional error (en): If Box 215 is completed then Box 210 must be greater than 0 (zero)	
Transactional error (cy): Os yw Blwch 215 wedi ei gwblhau yna mae'n rhaid i Flwch 210 fod yn fwy na 0 (sero)	
Error code: 9159	56
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableGains/NetChargeableGains	
Description: [220] should equal [210] minus [215]	
Transactional error (en): Box 220 must equal Box 210 minus Box 215	
Transactional error (cy): Mae'n rhaid i Flwch 220 fod yn hafal i Flwch 210 llai Blwch 215	
Error code: 9160	56
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/LossesBroughtForward	
Description: [225] should not exceed the sum of [170], [175], [180], [185], [190], [195], [200], [205] and [220]	
Transactional error (en): Box 225 must not be greater than the sum of Boxes 170, 175, 180, 185, 190, 195, 200, 205 and 220	
Transactional error (cy): Ni ddylai Blwch 225 fod yn fwy na swm Blychau 170, 175, 180, 185, 190, 195, 200, 205 a 220	
Error code: 9161	56
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/NonTradeDeficitsOnLoans	
Description: [230] should not exceed the sum of [170], [175], [180], [185], [190], [195], [200], [205] and [220] minus [225]	
Transactional error (en): Box 230 must not be greater than (the sum of Boxes 170, 175, 180, 185, 190, 195, 200, 205 and 220) minus Box 225	
Transactional error (cy): Mae'n rhaid i Flwch 230 fod yn hafal i (swm Blychau 170, 175, 180, 185, 190, 195, 200, 205 a 220) llai Blwch 225	
Error code: 9162	105
Location: /IRenvelope/CompanyTaxReturn/NorthernIrelandInformation	
Description: If [N203] is present then [35] must be on or after '2050-04-01'	
Transactional error (en): Boxes 856, 857 and 858 can only be completed if the 'To' date in Box 35 is on or after 01 April 2050	
Error code: 9163	105
Location: /IRenvelope/CompanyTaxReturn/NorthernIrelandInformation/NIagainstUK	
Description: If [856] is present, [310] should be present	
Transactional error (en): Box 856 can only be completed if Box 310 is completed	
Error code: 9164	105
Location: /IRenvelope/CompanyTaxReturn/NorthernIrelandInformation/NIagainstNI	
Description: If [857] is present, [310] should be present	
Transactional error (en): Box 857 can only be completed if Box 310 is completed	
Error code: 9165	106
Location: /IRenvelope/CompanyTaxReturn/NorthernIrelandInformation/UKagainstNI	
Description: If [858] is present, [310] should be present	
Transactional error (en): Box 858 can only be completed if Box 310 is completed	
Error code: 9166	58
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/UnquotedShares	
Description: [240] should not exceed [235]	
Transactional error (en): Box 240 must not be greater than Box 235	
Transactional error (cy): Ni ddylai Blwch 240 fod yn fwy na Blwch 235	

Error code: 9167	58
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/ManagementExpenses	
Description: [245] should not exceed [235] minus [240]	
Transactional error (en): Box 245 must not be greater than Box 235 minus Box 240	
Transactional error (cy): Ni ddylai Blwch 245 fod yn fwy na Blwch 235 llai Blwch 240	
Error code: 9168	177
Location: [CTC]/SurrenderedGroupRelief/NTradingLosses	
Description: If [C46] is present then [5] must be present	
Transactional error (en): Box C46 can only be completed if Box 5 is completed	
Error code: 9169	58
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/UKpropertyBusinessLosses	
Description: [250] should not exceed [235] minus ([240] plus [245])	
Transactional error (en): Box 250 must not be greater than Box 235 minus (the sum of Boxes 240 and 245)	
Transactional error (cy): Ni ddylai Blwch 250 fod yn fwy na Blwch 235 llai (swm Blychau 240 a 245)	
Error code: 9170	59
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/CapitalAllowances	
Description: [255] should not exceed [235] minus the sum of [240], [245] and [250]	
Transactional error (en): Box 255 must not be greater than Box 235 minus (the sum of Boxes 240, 245 and 250)	
Transactional error (cy): Ni ddylai Blwch 255 fod yn fwy na Blwch 235 llai (swm Blychau 240, 245 a 250)	
Error code: 9171	59
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/NonTradeDeficits	
Description: [260] should not exceed [235] minus the sum of [240], [245], [250] and [255]	
Transactional error (en): Box 260 must not be greater than Box 235 minus (the sum of Boxes 240, 245, 250 and 255)	
Transactional error (cy): Ni ddylai Blwch 260 fod yn fwy na Blwch 235 llai (swm Blychau 240, 245, 250 a 255)	
Error code: 9172	60
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/NonTradingLossIntangibles	
Description: [265] should be less than or equal to the 'Arising' element of [830/835]	
Transactional error (en): Box 265 must be less than or equal to Box 830	
Transactional error (cy): Mae'n rhaid i Flwch 265 fod yn llai neu'n hafal i Flwch 830	
Error code: 9173	60
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/NonTradingLossIntangibles	
Description: [265] should not exceed [235] minus the sum of [240], [245], [250], [255], [260] and [263]	
Transactional error (en): Box 265 must not be greater than Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260 and 263)	
Transactional error (cy): Ni ddylai Blwch 265 fod yn fwy na Blwch 235 llai (swm Blychau 240, 245, 250, 255, 260 a 263)	
Error code: 9174	60
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/TradingLossesCarriedBack	
Description: [275] should exceed 0 if [280] is present	
Transactional error (en): If Box 280 is completed then Box 275 must be greater than 0 (zero)	
Transactional error (cy): Os yw Blwch 280 wedi ei gwblhau yna mae'n rhaid i Flwch 275 fod yn fwy na 0 (zero)	
Error code: 9175	60
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/TradingLosses	
Description: If [280] is not 'yes' then [275] must be less than or equal to the 'Arising' element of [780/785]	
Transactional error (en): If Box 280 is not completed then Box 275 must be less than or equal to Box 780	
Transactional error (cy): Os na yw Blwch 280 wedi ei gwblhau yna mae'n rhaid i Flwch 275 fod yn llai na neu'n hafal i Flwch 780	

Error code: 9176	60
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/TradingsLosses	
Description: [275] should not exceed [235] minus the sum of [240], [245], [250], [255], [260], [263] and [265]	
Transactional error (en): Box 275 must not be greater than Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 263 and 265)	
Transactional error (cy): Ni ddylai Blwch 275 fod yn fwy na Blwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 263 a 265)	
Error code: 9177	177
Location: [CTC]/SurrenderedGroupRelief/NlTradingLosses	
Description: [C46] must not exceed [C45]	
Transactional error (en): Box C46 must not be greater than Box C45	
Error code: 9178	61
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/NonTradeCapitalAllowances	
Description: [290] should not exceed [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275] and [285]	
Transactional error (en): Box 290 must not be greater than Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 263, 265, 275 and 285)	
Transactional error (cy): Ni ddylai Blwch 290 fod yn fwy na Blwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 263, 265, 275 a 285)	
Error code: 9179	61
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/Total	
Description: [295] should not exceed [235]	
Transactional error (en): Box 295 must not be greater than Box 235	
Transactional error (cy): Ni ddylai Blwch 295 fod yn fwy na Blwch 235	
Error code: 9180	61
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/Total	
Description: [295] should equal the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290]	
Transactional error (en): Box 295 must equal the sum of Boxes 240, 245, 250, 255, 260, 263, 265, 275, 285 and 290	
Transactional error (cy): Mae'n rhaid i Flwch 295 fod yn hafal i swm Blychau 240, 245, 250, 255, 260, 263, 265, 275, 285 a 290	
Error code: 9181	189
Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/NlTradingLosses	
Description: If [C161] is present then [5] must be present	
Transactional error (en): Box C161 can only be completed if Box 5 is completed	
Error code: 9182	189
Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/NlTradingLosses	
Description: [C161] must not exceed [C160]	
Transactional error (en): Box C161 must not be greater than Box C160	
Error code: 9183	117
Location: /IRenvelope/CompanyTaxReturn/NorthernIreland	
Description: If [N101] is present, [125] must equal 'yes'	
Transactional error (en): Supplementary form CT600G is present so Box 125 must be completed	
Error code: 9184	226
Location: [CTG]/Trading	
Description: [G20C] should be present if [G5C] is positive.	
Transactional error (en): Box G20 must be completed if Box G5 is completed	
Error code: 9185	63
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupRelief	
Description: [105] should equal 'yes' or [N003] should equal 'amended' if [310] is present	
Transactional error (en): Box 310 can only be completed if Box 105 is completed or the return type is Amended	
Transactional error (cy): Gellir ond cwblhau Blwch 310 os yw Blwch 105 wedi ei gwblhau neu mae'r math o ffurflen dreth yn 'Diwygiedig'	
Error code: 9186	64
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableProfits	
Description: [315] must equal the sum of all iterations of [335] plus the sum of all iterations of [385]	
Transactional error (en): Box 315 must equal the sum of Boxes 335, 350, 365, 385, 400 and 415	
Transactional error (cy): Mae'n rhaid i Flwch 315 fod yn hafal i swm Blychau 335, 350, 365, 385, 400 a 415	
Error code: 9187	227
Location: [CTG]/Trading/Profits/Total	
Description: If [G5C] is present then [155] should be present	
Transactional error (en): Box G5C can only be completed if Box 155 is completed	

Error code: 9188	64
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableProfits	
Description: [N052b] must be submitted if [315] is greater than 0 and [35] falls in the financial year following the financial year of [30]	
Transactional error (en): Financial year two information must be provided if Box 315 is greater than 0 (zero) and the return period To date in Box 35 falls in the financial year following that of the return period From date in Box 30	
Transactional error (cy): Mae'n rhaid darparu gwybodaeth blwyddyn ariannol dau os yw Blwch 315 yn fwy na 0 (sero) a'r dyddiad I cyfnod y ffurflen dreth ym Mlwch 35 yn syrthio yn y flwyddyn ariannol sy'n dilyn dyddiad O cyfnod y ffurflen dreth ym Mlwch 30	
Error code: 9189	227
Location: [CTG]/Trading/Profits/Total	
Description: If [G5C] is present, at least one of [G5A] or [G5B] should be present	
Transactional error (en): Box G5C can only be completed if Box G5A or Box G5B are completed	
Error code: 9190	64
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/RingFenceProfitsIncluded	
Description: [320] should not exceed [315]	
Transactional error (en): Box 320 must not be greater than Box 315	
Transactional error (cy): Ni ddylai Blwch 320 fod yn fwy na Blwch 315	
Error code: 9191	227
Location: [CTG]/Trading/Profits/Total	
Description: [G5C] should equal [G5A] plus [G5B].	
Transactional error (en): Box G5C must equal the sum of Boxes G5A and G5B	
Error code: 9192	227
Location: [CTG]/Trading/Profits/Total	
Description: [G5C] should equal [155].	
Transactional error (en): Box G5C must equal Box 155	
Error code: 9194	228
Location: [CTG]/Trading/LossesBroughtForward/Total	
Description: If [G10C] is present, [160] should be present.	
Transactional error (en): Box G10C can only be completed if Box 160 is completed	
Error code: 9195	66
Location:	
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Year	
Description: [330] should equal the equivalent financial year of the date in [30]	
Transactional error (en): Box 330 must equal the equivalent financial year of the return period From date in Box 30	
Transactional error (cy): Mae'n rhaid i Flwch 330 fod yn hafal i'r flwyddyn ariannol gyfwerth o ddyddiad O cyfnod y ffurflen dreth ym Mlwch 30	
Error code: 9196	228
Location: [CTG]/Trading/LossesBroughtForward/Total	
Description: If [G10C] is present then [G10A] or [G10B] should be present.	
Transactional error (en): Box G10C can only be completed if Box G10A or Box G10B are completed	
Error code: 9197	66
Location:	
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Year	
Description: Where [30] and [35] are in the same financial year, the sum of all iterations of [335] must equal [315].	
Transactional error (en): Where the return period From date in Box 30 and the return period To date in Box 35 are in the same financial year then the sum of Boxes 335, 350 and 365 must equal Box 315	
Transactional error (cy): Pan fo dyddiad O cyfnod y ffurflen dreth ym Mlwch 30 a'r dyddiad I cyfnod y ffurflen dreth ym Mlwch 35 yn yr unflwyddyn ariannol, mae'n rhaid i swm Blychau 335, 350 a 365 fod yn hafal i Flwch 315	
Error code: 9198	66
Location:	
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Year	
Description: Where [30] and [35] are in different financial years, the sum of all iterations of [335] must equal [315] divided by the number of days between [30] and [35] inclusive multiplied by the number of days between [30] and the end of financial year [330] inclusive. Rounding is applied such that values from x.5 upwards are rounded up, and values less than x.5 are rounded down (where x represents a whole number).	
Transactional error (en): Where the return period From date in Box 30 and the return period To date in Box 35 are in different financial years then the sum of Boxes 335, 350 and 365 must equal Box 315 apportioned to the first financial year	
Transactional error (cy): Pan fo dyddiad O cyfnod y ffurflen dreth ym Mlwch 30 a'r dyddiad I cyfnod y ffurflen dreth ym Mlwch 35 mewn blynnyddoedd ariannol gwahanol, mae'n rhaid i swm Blychau 335, 350 a 365 fod yn hafal i Flwch 315, wedi ei ddosrannu i'r flwyddyn ariannol gyntaf	

Error code: 9199
 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/TaxRate
 Description: If [4] equals '5' then [340] should equal an applicable value from [FULL RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT]
 Transactional error (en): If the type of company is 5 (Insurance) than an applicable tax rate from one of [FULL RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT] must be used
 Transactional error (cy): Os yw'r math o gwmni yn 5 (Yswiriant), yna mae'n rhaid defnyddio cyfradd treth cymwys o un o'r rhain: [CYFRADD LAWN O CT], [CYFRADD CYFWERTH ISEL O CT], [CYFRADD RF LLAWN O CT] neu [CYFRADD RF CWMNI BACH O CT]

Error code: 9200
 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/TaxRate
 Description: If [4] equals '0' then [340] should equal an applicable value from [FULL RATE OF CT], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]
 Transactional error (en): If the type of company is 0 (UK trading or Professional Services or CASC) then an applicable tax rate from one of [FULL RATE OF CT], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] must be used

Error code: 9201
 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/TaxRate
 Description: If [4] equals '4' then [340] should equal [FULL RATE OF CT]
 Transactional error (en): If the type of company is 4 then the [FULL RATE OF CT] of tax must be used

Error code: 9202
 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/TaxRate
 Description: If [4] equals '1' then [340] should equal [EQUIV. LOW CT RATE]
 Transactional error (en): If the company type is 1 (Unit trust or open-ended investment company) than the [EQUIV. LOW CT RATE] of tax must be used
 Transactional error (cy): Os yw'r math o gwmni yn 1 (Ymddiriedolaeth unedol neu gwmniau bpuddsoddi enagored), yna mae'n rhaid defnyddio [CYFRADD CYFWERTH ISEL O CT]

Error code: 9203
 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/TaxRate
 Description: If [4] equals '2' then [340] should equal [FULL RATE OF CT]
 Transactional error (en): If the type of company is 2 (Close investment-holding company) then the [FULL RATE OF CT] of tax must be used

Error code: 9204
 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Details/Tax
 Description: For each iteration of [N053], [345] should equal [335] multiplied by ([340] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down)
 Transactional error (en): The amount of Tax must equal the Amount of profit multiplied by the Rate of tax e.g. Box 345 must equal Box 335 multiplied by Box 340
 Transactional error (cy): Mae'n rhaid i swm y Dreth fod yn hafal i Swm yr elw wedi ei luosi âr Gyfradd dreth h.y. mae'n rhaid i Flwch 345 fod yn hafal i Flwch 335 wedi ei luosi â Blwch 340

Error code: 9205
 Location: [CTG]/Trading/LossesBroughtForward/Total
 Description: [G10C] should equal [G10A] plus [G10B].
 Transactional error (en): Box G10C must equal the sum of Boxes G10A and G10B

Error code: 9206
 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo
 Description: [N052b] should not be present if [30] and [35] both fall within the same financial year
 Transactional error (en): Financial year two information must not be completed if the accounting period falls within the same financial year.
 Transactional error (cy): Ni ddylid cwblhau gwybodaeth blwyddyn ariannol dau os yw'r cyfnod cyfrifo yn syrthio o fewn yr un flwyddyn ariannol.

Error code: 9207
 Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Year
 Description: [380] should equal [330] plus 1
 Transactional error (en): Box 380 must equal Box 330 plus one.
 Transactional error (cy): Mae'n rhaid i Flwch 380 fod yn hafal i Blwch 330 plws un.

Error code: 9208

Location:

/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/TaxRate

Description: If [4] equals '5' then [390] should equal an applicable value from [FULL RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT]

Transactional error (en): If the type of company is 5 (Insurance) than an applicable tax rate from one of [FULL RATE OF CT], [EQUIV. LOW CT RATE], [FULL RF RATE OF CT] or [RF SMALL CO RATE OF CT] must be used for the second financial year

Transactional error (cy): Os yw'r math o gwmni yn 5 (Yswiriant) yna mae'n rhaid defnyddio cyfradd treth gymwys o un o'r rhain: [CYFRADD LAWN O CT], [CYFRADD CYFWERTH ISEL O CT], [CYFRADD RF LLAWN O CT] neu [CYFRADD RF CWMNI BACH O CT] ar gyfer yr ail flwydbyn ariannol

Error code: 9209

Location:

/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/TaxRate

Description: If [4] equals '0' then [390] must equal an applicable value from [FULL RATE OF CT], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]

Transactional error (en): If the type of company is 0 (UK trading or Professional Services or CASC) then an applicable tax rate from one of [FULL RATE OF CT], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT] or [CT RATE FOR NI TRADING PROFITS] must be used for the second financial year

Error code: 9210

Location:

/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/TaxRate

Description: If [4] equals '4' then [390] should equal [FULL RATE OF CT]

Transactional error (en): If the type of company is 4 then the [FULL RATE OF CT] of tax must be used for the second financial year

Error code: 9211

Location:

/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/TaxRate

Description: If [4] equals '1' then [390] should equal [EQUIV. LOW CT RATE]

Transactional error (en): If the company type is 1 (Unit trust or open-ended investment company) than the [EQUIV. LOW CT RATE] of tax must be used for the second financial year

Transactional error (cy): Os yw'r math o gwmni yn 1 (Ymddiriedolaeth unedol neu gwmniau buddsoddi penagored) mae'n rhaid defnyddio'r [CYFRADD CYFWERTH ISEL O CT] o drefn am yr ail flwydbyn ariannol

Error code: 9212

Location:

/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/TaxRate

Description: If [4] equals '2' then [390] should equal [FULL RATE OF CT]

Transactional error (en): If the type of company is 2 (Close investment-holding company) then the [FULL RATE OF CT] of tax must be used for the second financial year

Error code: 9213

Location:

/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/Tax

Description: For each iteration of [N053b] [395] should equal [385] multiplied by ([390] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down)

Transactional error (en): For the second financial year the amount of Tax must equal the Amount of profit multiplied by the Rate of tax e.g. Box 395 must equal Box 385 multiplied by Box 390

Transactional error (cy): Ar gyfer yr ail flwydbyn ariannol mae'n rhaid i swm y Dreth fod yn hafal i Swm yr elw wedi ei luosi a'r Gyfradd dreth h.y. mae'n rhaid i Flwch 395 fod yn hafal i Flwch 385 wedi ei luosi â Blwch 390

Error code: 9214

Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTax

Description: [430] should equal the sum all iterations of [345] plus all iterations of [395]

Transactional error (en): Box 430 must equal the sum of Boxes 345, 360, 375, 395, 410 and 425

Transactional error (cy): Mae'n rhaid i Flwch 430 fod yn hafal i swm Blychau 345, 360, 375, 395, 410 a 425

Error code: 9215

Location: [CTG]/Trading/LossesBroughtForward/Total

Description: [G10C] should equal [160]

Transactional error (en): Box G10C must equal Box 160

Error code: 9216

Location:

/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/MarginalReliefForRingFenceTrades

Description: [435] should be less than [430]

Transactional error (en): Box 435 must be less than Box 430

Transactional error (cy): Mae'n rhaid i Flwch 435 fod yn llai na Blwch 430

Error code: 9217	228
Location: [CTG]/Trading/LossesBroughtForward/Total	
Description: [G10C] should not exceed [G5C].	
Transactional error (en): Box G10C must not exceed Box G5C	
Error code: 9219	229
Location: [CTG]/Trading/LossesBroughtForwardUsed/Total	
Description: [G15C] is valid only if this equals [G15B]	
Transactional error (en): Box G15C must equal Box G15B	
Error code: 9220	294
Location: [CTK]/TaxCalculation/TaxCalculation	
Description: [K15.2] should be submitted if [35] falls in the financial year following the financial year of [30].	
Transactional error (en): Box K15.2 must be submitted if the return period to date in Box 35 falls in the financial year following the financial year of the return period from date in Box 30.	
Error code: 9221	295
Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearOne/Year	
Description: [K15.1A] should equal the equivalent financial year of the date in [30].	
Transactional error (en): Box K15.1A must equal the equivalent financial year of the return period From date in Box 30	
Transactional error (cy): Mae'n rhaid i Flwch K15.1A fod yn hafal i'r flwyddyn ariannol gyfwerth o ddyddiad O cyfnod y ffurflen dreth ym Mlwch 30	
Error code: 9222	295
Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearOne/AmountOfInterest	
Description: If [K15.2] is absent, [K15.1B] should equal [K10].	
Transactional error (en): If Box K15.2 is not completed then Box K15.1B must equal Box K10	
Error code: 9223	295
Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearOne/AmountOfInterest	
Description: If [K15.2] is present, [K15.1B] should be less than or equal to [K10].	
Transactional error (en): If Box K15.2 is completed then Box K15.1B must be less than or equal to Box K10.	
Error code: 9224	295
Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearOne/TaxRate	
Description: [K15.1C] should equal [RESTITUTION INTEREST TAX RATE].	
Transactional error (en): Box K15.1C must equal the Restitution interest tax rate	
Error code: 9225	296
Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearOne/Tax	
Description: [K15.1D] should equal [K15.1B] multiplied by ([K15.1C] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down).	
Transactional error (en): Box K15.1D must equal Box K15.1B multiplied by (Box K15.1C divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down).	
Error code: 9226	296
Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo	
Description: [K15.2] should not be submitted if [30] and [35] both fall within the same financial year.	
Transactional error (en): Box K15.2 must not be completed if the return period date 'From' and 'To' both fall within the same financial year.	
Error code: 9227	296
Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo/Year	
Description: [K15.2A] should equal [K15.1A] plus 1.	
Transactional error (en): Box K15.2A must equal Box K15.1A plus one	
Transactional error (cy): Mae'n rhaid i Flwch K15.2A fod yn hafal i Blwch K15.1A plws un.	
Error code: 9228	297
Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo/AmountOfInterest	
Description: [K15.2B] should equal [K10] minus [K15.1B].	
Transactional error (en): Box K15.2B must equal Box K10 minus Box K15.1B.	
Transactional error (cy): Mae'n rhaid i Flwch K15.2B fod yn hafal i Flwch K10 llai Blwch K15.1B	
Error code: 9229	297
Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo/TaxRate	
Description: [K15.2C] should equal [RESTITUTION INTEREST TAX RATE].	
Transactional error (en): Box K15.2C must equal the Restitution interest tax rate	
Error code: 9230	297
Location: [CTK]/TaxCalculation/TaxCalculation/FinancialYearTwo/Tax	
Description: [K15.2D] should equal [K15.2B] multiplied by ([K15.2C] divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down).	
Transactional error (en): Box K15.2D must equal Box K15.2B multiplied by Box K15.2C divided by 100) rounded to two decimal places (round up if third decimal is greater than or equal to 5, otherwise round down).	

Error code: 9231	297
Location: [CTK]/TaxCalculation/TotalRestitutionTax	
Description: [K20] should equal [K15.1D] plus [K15.2D].	
Transactional error (en): Box K20 must equal Box K15.1D plus Box K15.2D	
Transactional error (cy): Mae'n rhaid i Flwch K20 fod yn hafal i Blwch K15.1D plws K15.2D.	
Error code: 9232	298
Location: [CTK]/TaxCalculation/TaxAlreadyWithheld	
Description: [K25] should not exceed [K20].	
Transactional error (en): Box K25 must not be greater than Box K20.	
Transactional error (cy): Ni ddylai Blwch K25 fod yn fwy na Blwch K20	
Error code: 9233	298
Location: [CTK]/TaxCalculation/SAafterRestitutionTax	
Description: [K30] should equal [K5] plus [K20] minus [K25].	
Transactional error (en): Box K30 must equal Box K5 plus Box K20 minus Box K25	
Transactional error (cy): Mae'n rhaid i Flwch K30 fod yn hafal i Blwch K5 plws K20 llai Blwch K25	
Error code: 9234	71
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/NetCorporationTaxChargeable	
Description: [440] should equal [430] minus [435].	
Transactional error (en): Box 440 must equal Box 430 minus Box 435	
Transactional error (cy): Mae'n rhaid i Flwch 440 fod yn hafal i Flwch 430 llai Blwch 435	
Error code: 9235	298
Location: [CTK]/TaxCalculation/RestitutionTaxNowPayable	
Description: [K35] should equal [K20] minus [K25].	
Transactional error (en): Box K35 must equal Box K20 minus Box K25	
Transactional error (cy): Mae'n rhaid i Flwch K35 fod yn hafal i Flwch K20 llai Blwch K25	
Error code: 9236	71
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions	
Description: [470] should be present if [445] is present	
Transactional error (en): Box 470 must be completed if Box 445 is completed.	
Transactional error (cy): Mae'n rhaid cwblhau Blwch 470 os yw Blwch 445 wedi ei gwblhau.	
Error code: 9237	71
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions	
Description: [470] should be present if [450] is present	
Transactional error (en): Box 470 must be completed if Box 450 is completed.	
Transactional error (cy): Mae'n rhaid cwblhau Blwch 470 os yw Blwch 450 wedi ei gwblhau.	
Error code: 9238	71
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions	
Description: [470] should be present if [465] is present	
Transactional error (en): Box 470 must be completed if Box 465 is completed.	
Transactional error (cy): Mae'n rhaid cwblhau Blwch 470 os yw Blwch 465 wedi ei gwblhau.	
Error code: 9239	298
Location: [CTK]/TaxCalculation/RestitutionTaxNowPayable	
Description: If [K35] is submitted then [527] must be present and equal to [K35].	
Transactional error (en): If Box K35 is completed then Box 527 must be completed and equal to Box K35	
Transactional error (cy): Os yw Blwch K35 wedi ei gwblhau mae'n rhaid i Flwch 527 fod wedi ei gwblhau ac yn hafal i Flwch K35	
Error code: 9241	72
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/CommunityInvestmentRelief	
Description: [445] should not exceed [440].	
Transactional error (en): Box 445 must not be greater than Box 440	
Transactional error (cy): Ni ddylai Blwch 445 fod yn fwy na Blwch 440	
Error code: 9242	72
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/DoubleTaxation/DoubleTaxationRelief	
Description: [450] should not exceed [440] minus [445].	
Transactional error (en): Box 450 must not be greater than Box 440 minus Box 445	
Transactional error (cy): Ni ddylai Blwch 450 fod yn fwy na Blwch 440 llai Blwch 445	
Error code: 9243	230
Location: [CTG]/Trading/NetProfits/Total	
Description: If [G20C] is present, [165] should be present	
Transactional error (en): Box G20C can only be completed if Box 165 is completed	

Error code: 9244
 Location:
 /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/DoubleTaxation/UnderlyingRate
 Description: [450] should exceed 0 if [455] is present
 Transactional error (en): If Box 455 is completed then Box 450 must be greater than 0 (zero)
 Transactional error (cy): Os yw Blwch 455 wedi ei gwblhau yna mae'n rhaid i Flwch 450 fod yn fwy na 0 (sero)

Error code: 9245
 Location:
 /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/DoubleTaxation/AmountCarriedBack
 Description: [450] should exceed 0 if [460] is present
 Transactional error (en): If Box 460 is completed then Box 450 must be greater than 0 (zero)
 Transactional error (cy): Os yw Blwch 460 wedi ei gwblhau yna mae'n rhaid i Flwch 450 fod yn fwy na 0 (sero)

Error code: 9246
 Location:
 /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/AdvancedCorporationTax
 Description: [465] should not exceed [440] minus ([445] plus [450])
 Transactional error (en): Box 465 must not be greater than Box 440 minus (the sum of Boxes 445 and 450)
 Transactional error (cy): Ni ddylai Blwch 465 fod yn fwy na Blwch 440 llai (swm Blychau 445 a 450)

Error code: 9247
 Location:
 /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/TotalReliefsAndDeductions
 Description: [470] should equal the sum of [445], [450] and [465]
 Transactional error (en): Box 470 must equal the sum of Boxes 445, 450 and 465
 Transactional error (cy): Mae'n rhaid i Flwch 470 fod yn hafal i swm Blychau 445, 450 ac 465

Error code: 9248
 Location:
 /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/NetCorporationTaxLiability
 Description: [475] should equal [440] minus [470]
 Transactional error (en): Box 475 must equal Box 440 minus Box 470
 Transactional error (cy): Mae'n rhaid i Flwch 475 fod yn hafal i Flwch 440 llai Blwch 470

Error code: 9249
 Location:
 /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/CT600AreliefDue
 Description: [480] should be present if [485] is present
 Transactional error (en): Box 480 must be completed if Box 485 is completed
 Transactional error (cy): Mae'n rhaid cwblhau Blwch 480 os yw Blwch 485 wedi ei gwblhau

Error code: 9250
 Location:
 /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/CT600AreliefDue
 Description: If [95] equals 'yes' and [A70] is absent then [485] should not equal 'yes'
 Transactional error (en): Box 485 can only be completed if Box A70 is completed
 Transactional error (cy): Gellir ond cwblhau Blwch 485 os yw Blwch A70 wedi ei gwblhau

Error code: 9251
 Location:
 /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/CT600AreliefDue
 Description: If [N003] equals 'new' and [95] does not equal 'yes' then [485] must not equal 'yes'
 Transactional error (en): If return type is New then Box 485 can only be completed if Box 95 is completed
 Transactional error (cy): Os ydy math y ffurflen dreth yn Newydd yna gall Blwch 485 ond cael ei gwblhau os yw Blwch 95 wedi ei gwblhau

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

Error code: 9253
 Location: [CTG]/Trading/NetProfits/Total
 Description: If [G20C] is present then [G20A] or [G20B] should be present
 Transactional error (en): Box G20C can only be completed if Box G20A or Box G20B are completed

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

78

Error code: 9255
Location: [CTG]/Trading/NetProfits/Total
Description: [G20C] should equal [G5C] minus [G10C]
Transactional error (en): Box G20C must equal Box G5C minus Box G10C

230

Error code: 9256
Location: [CTG]/Trading/NetProfits/Total
Description: [G20C] should equal [165]
Transactional error (en): Box G20C must equal Box 165

230

Error code: 9257
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/CapitalAllowancesFirstYearCredit
Description: [565] can only be present if [30] on or before '2020-03-31'
Transactional error (en): Box 565 can only be completed if the date in box 30 is on or before 31 March 2020

84

Error code: 9258
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/CapitalAllowancesFirstYearCreditPayable
Description: [580] can only be present if [30] on or before '2020-03-31'
Transactional error (en): Box 580 can only be completed if the date in box 30 is on or before 31 March 2020

85

Error code: 9259
Location: [CTG]/TotalProfits/NonTradeProfitsAndGains/Total
Description: [G25C] should equal [G25B]
Transactional error (en): Box G25C must equal Box G25B

231

Error code: 9260
Location: /IRenvelope/CompanyTaxReturn/AllowancesAndCharges/StructuresAndBuildingsCapitalAllowances
Description: [711] can only be present if [35] on or after '2018-10-29'
Transactional error (en): Box 711 can only be completed if the return period end date in Box 35 is on or after 29 October 2018

95

Error code: 9261
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/SurplusResearchAndDevelopmentCreditsOrCreativeCreditPayable
Description: [570] must equal [545] minus [525], where the result is equal to or greater than zero. Enter 0.00 if [545] minus [525] is negative
Transactional error (en): Box 570 must equal Box 545 minus Box 525. If the result is negative please enter 0 (zero).
Transactional error (cy): Mae'n rhaid i Flwch 570 fod yn hafal i Flwch 545 llai Blwch 525 Os yw'r canlyniad yn negatif cofnodwch 0 (sero).

85

Error code: 9262
Location: [CTG]/TotalProfits/TotalProfitsAndGains/Total
Description: If [G30C] is present, [G30A] or [G30B] should be present
Transactional error (en): Box G30C can only be completed if Box G30A or Box G30B are completed

232

Error code: 9263
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/LandOrLifeCreditPayable
Description: [575] must equal ([545] plus [560]) minus ([525] plus [570]), where the result is equal to or greater than zero. Enter 0.00 if ([545] plus [560]) minus ([525] plus [570]) is negative
Transactional error (en): Box 575 must equal (the sum of Boxes 545 and 560) minus (the sum of Boxes 525 and 570). If the result is negative please enter 0 (zero).
Transactional error (cy): Mae'n rhaid i Flwch 575 fod yn hafal i (swm Blychau 545 a 560 llai (swm Blychau 525 a 570). Os yw'r canlyniad yn negatif cofnodwch 0 (sero).

85

Error code: 9264
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/LandOrLifeCreditPayable
Description: [575] should not exceed [560]
Transactional error (en): Box 575 must not be greater than Box 560
Transactional error (cy): Ni ddylai Blwch 575 fod yn fwy na Blwch 560

85

Error code: 9265
Location: [CTG]/TotalProfits/TotalProfitsAndGains/Total
Description: [G30C] should equal [G30A] plus [G30B].
Transactional error (en): Box G30C must equal the sum of Boxes G30A and G30B

232

Error code: 9266
Location: [CTG]/TotalProfits/TotalProfitsAndGains/Total
Description: [G45C] should be present if [G30C] exceeds 0
Transactional error (en): Box G45C must be completed if Box G30C is greater than zero

232

Error code: 9267
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/CapitalAllowancesFirstYearCreditPayable
Description: [580] should not exceed [565]
Transactional error (en): Box 580 must not be greater than Box 565
Transactional error (cy): Ni ddylai Blwch 580 fod yn fwy na Blwch 565

85

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

85

Error code: 9269
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/RingFenceCorpTaxIncluded
Description: [585] should not be present if [N003] equals 'new' and [135] does not equal 'yes'
Transactional error (en): If return type is New then Box 585 can only be completed if Box 135 is completed
Transactional error (cy): Os ydy math y ffurflen dreth yn Newydd yna gall Blwch 585 ond cael ei gwblhau os yw Blwch 135 wedi ei gwblhau

86

Error code: 9270
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/RingFenceCorpTaxIncluded
Description: [585] should not exceed [525]
Transactional error (en): Box 585 must not be greater than Box 525
Transactional error (cy): Ni ddylai Blwch 585 fod yn fwy na Blwch 525

86

Error code: 9271
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/RingFenceCorpTaxIncluded
Description: If [585] is present and [N003] is 'new' then [I80] must be present and equal to [585].
Transactional error (en): If Box 585 is completed and the return type is New then Box I80 must be completed and equal to Box 585.
Transactional error (cy): Os yw Blwch 585 wedi ei gwblhau ac mae math y ffurflen dreth yn Newydd yna mae'n rhaid i Flwch I80 fod wedi ei gwblhau ac yn hafal i Flwch 585

86

Error code: 9272
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/RingFenceSupplementaryChargeIncluded
Description: [590] should not exceed [505]
Transactional error (en): Box 590 must not be greater than Box 505
Transactional error (cy): Ni ddylai Blwch 590 fod yn fwy na Blwch 505

87

Error code: 9273
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/RingFenceSupplementaryChargeIncluded
Description: [590] should not be present if [N003] equals 'new' and [135] does not equal 'yes'
Transactional error (en): If return type is New then Box 590 can only be completed if Box 135 is completed
Transactional error (cy): Os ydy math y ffurflen dreth yn Newydd yna gall Blwch 590 ond cael ei gwblhau os yw Blwch 135 wedi ei gwblhau

87

Error code: 9274
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/RingFenceSupplementaryChargeIncluded
Description: If [590] is present and [N003] equals 'new' then [I85] should be present and equal to [590]
Transactional error (en): If the return type is New and Box 590 is completed then Box I85 must be completed and equal to Box 590.
Transactional error (cy): Os yw math y ffurflen dreth yn Newydd ac mae Blwch 590 wedi ei gwblhau yna mae'n rhaid i Flwch I85 fod wedi ei gwblhau ac yn hafal i Flwch 590

87

Error code: 9275
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/TaxOutstandingOrOverpaid
Description: [600] and [605] should not both be present unless both are zero
Transactional error (en): Only one of Boxes 600 and 605 can be completed unless both are zero (0).
Transactional error (cy): Dim ond un o Flychau 600 a 605 y gellir eu cwblhau heblaw bod y ddua yn sero (0).

87

Error code: 9276	88
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/TaxOutstandingOrOverpaid/TaxOutstanding	
Description: [600] must equal [525] minus the sum of [545], [560], [565] and [595], where the result is equal to or greater than zero. Must not be present if [525] minus the sum of [545], [560], [565] and [595] is negative	
Transactional error (en): Box 600 must equal Box 525 minus (the sum of Boxes 545, 560, 565 and 595). If the result is negative them Box 600 must not be completed.	
Transactional error (cy): Mae'n rhaid i Flwch 600 fod yn hafal i Flwch 525 llai (swm Blychau 545, 560, 565 a 595). Os yw'r canlyniad yn negatif ni ddylid cwblhau Blwch 600.	
Error code: 9277	88
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/TaxOutstandingOrOverpaid/TaxOverpaid	
Description: [605] must equal the sum of [545], [560], [565] and [595] minus [525], where the result is equal to or greater than zero. Must not be present if the sum of [545], [560], [565] and [595] minus [525] is negative	
Transactional error (en): Box 605 must equal (the sum of Boxes 545, 560, 565 and 595) minus Box 525. If the result is negative Box 605 must not be completed.	
Transactional error (cy): Mae'n rhaid i Flwch 605 fod yn hafal i (swm Blychau 545, 560, 565 a 595) llai Blwch 525. Os yw'r canlyniad yn negatif ni ddylid cwblhau Blwch 605.	
Error code: 9278	95
Location: /IRenvelope/CompanyTaxReturn/AllowancesAndCharges/ElectricChargePoints	
Description: [713/714] can only be present if [35] on or after '2016-11-23'	
Transactional error (en): Boxes 713 and 714 can only be completed if the return period end date in Box 35 is on or after 23 November 2016	
Error code: 9279	95
Location: /IRenvelope/CompanyTaxReturn/AllowancesAndCharges/ElectricChargePoints	
Description: [713/714] can only be present if [30] on or before '2023-03-31'	
Transactional error (en): Boxes 713 and 714 can only be completed if the return period start date in Box 30 is on or before 31 March 2023	
Error code: 9280	235
Location: /CTG/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs/Total	
Description: [G45C] must equal [G30C] minus ([G35C] plus [G40C])	
Transactional error (en): Box G45C must equal Box G30C minus the sum of Boxes G35C and G40C	
Error code: 9281	91
Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/SMEClaim	
Description: If [650] equals 'yes' then at least one of [670], [675] and [680] must be greater than 0	
Transactional error (en): Box 650 can only be completed if at least one of the boxes 670, 675 or 680 is greater than 0 (zero).	
Transactional error (cy): Gellir ond cwblhau Blwch 650 os yw o leiaf un o'r blychau 670, 675, 680 yn fwy na 0 (sero).	
Error code: 9282	91
Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/SMEClaim	
Description: [650] should not be present if [655] equals 'yes'	
Transactional error (en): Box 650 must not be completed if Box 655 is completed	
Transactional error (cy): Ni ddylid cwblhau Blwch 650 os yw Blwch 655 wedi ei gwblhau	
Error code: 9283	92
Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/LargeCompanyClaim	
Description: If [655] equals 'yes' then at least one of [670] and [680] should be greater than 0	
Transactional error (en): Box 655 can only be completed if at least one of the boxes 670 or 680 is greater than 0 (zero)	
Transactional error (cy): Gellir ond cwblhau Blwch 655 os yw o leiaf un o'r blychau 670 neu 680 yn fwy na 0 (sero)	
Error code: 9284	92
Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/LargeCompanyClaim	
Description: [655] should not be present if [650] equals 'yes'	
Transactional error (en): Box 655 must not be completed if Box 650 is completed	
Transactional error (cy): Ni ddylid cwblhau Blwch 655 os yw Blwch 650 wedi ei gwblhau	
Error code: 9285	93
Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/VaccineResearch	
Description: [680] should not be present if [30] is on or after '2017-04-01'.	
Transactional error (en): Box 680 must not be completed if the return period start date in Box 30 is on or after 1 April 2017	
Error code: 9286	93
Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/VaccineResearch	
Description: If [680] is present then [650] should equal 'yes' or [655] should equal 'yes'	
Transactional error (en): Box 680 must only be completed if either Box 650 or Box 655 are completed	
Transactional error (cy): Ni ddylid cwblhau Blwch 680 os yw naill ai Blwch 650 neu Flwch 655 wedi eu cwblhau	

Error code: 9287 Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure/SMEclaimAsLargeCompany Description: [650] should equal 'yes' if [675] is present Transactional error (en): Box 675 can only be completed if Box 650 is completed Transactional error (cy): Gellir ond cwblhau Blwch 675 os yw Blwch 650 wedi ei gwblhau	93
Error code: 9288 Location: /IRenvelope/CompanyTaxReturn/AllowancesAndCharges Description: The sum of [690] and [735] must not exceed the apportioned AIA limit (see Appendix C) Transactional error (en): The sum of Boxes 690 and 735 must not exceed the apportioned AIA limit Transactional error (cy): Ni ddylai swm Blychau 690 a 735 fod yn uwch na'r terfyn AIA a ddosrannwyd	94
Error code: 9289 Location: /IRenvelope/CompanyTaxReturn/AllowancesAndCharges/BusinessPremisesRenovationIncluded Description: [715/720] should not be present if [30] is on or after '2017-04-01'. Transactional error (en): Boxes 715 and 720 must not be completed if the return period start date in Box 30 is on or after 1 April 2017	96
Error code: 9290 Location: /IRenvelope/CompanyTaxReturn/NotIncluded/BusinessPremisesRenovationNotIncluded Description: [740/745] should not be present if [30] is on or after '2017-04-01'. Transactional error (en): Boxes 740 and 745 must not be completed if the return period start date in Box 30 is on or after 1 April 2017	98
Error code: 9291 Location: /IRenvelope/CompanyTaxReturn/NotIncluded/StructuresAndBuildingsCapitalAllowances Description: [736] can only be present if [35] on or after '2018-10-29' Transactional error (en): Box 736 can only be completed if the date in box 35 is on or after 29 October 2018	98
Error code: 9292 Location: [CTG]/ProfitsBeforeDeductions/LossesBroughtForward/Total Description: If [G35C] is present, [225] should be present Transactional error (en): Box G35C can only be completed if Box 225 is completed	233
Error code: 9293 Location: [CTG]/ProfitsBeforeDeductions/LossesBroughtForward/Total Description: [G35C] should equal [G35B] Transactional error (en): Box G35C must equal Box G35B	233
Error code: 9294 Location: [CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs/Total Description: [G45C] should equal [235] Transactional error (en): Box G50C must equal Box 235	235
Error code: 9295 Location: [CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs/Total Description: [G105C] should be present if [G45C] exceeds 0 Transactional error (en): Box G105C must be completed if Box G45C is greater than zero	235
Error code: 9296 Location: /IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/IncomeTax Description: [870] should equal [520] Transactional error (en): Box 870 must equal Box 520 Transactional error (cy): Mae'n rhaid i Flwch 870 fod yn hafal i Flwch 520	107
Error code: 9297 Location: [CTG]/DeductionsAndReliefs Description: [G100C] should be present if (the sum of [G50C], [G55C], [G60C], [G65C], [G70C], [G73C], [G75C], [G80C], [G92C], and [G95C]) exceeds 0 Transactional error (en): Box G100C must be completed if the sum of Boxes G50C, G55C, G60C, G65C, G70C, G73C, G75C, G80C, G92C, and G95C is greater than zero	236
Error code: 9298 Location: [CTG]/DeductionsAndReliefs Description: [G120C] should be present if [G105C] exceeds 0 Transactional error (en): Box G120C must be completed if Box G105C is greater than zero	236
Error code: 9299 Location: [CTG]/DeductionsAndReliefs/LossesUnquotedShares/Total Description: If [G50C] is present, [240] should be present Transactional error (en): Box G50C can only be completed if Box 240 is completed	237

Error code: 9300 Location: /IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/CreativeCredit Description: [885] should not exceed [570] Transactional error (en): Box 885 must not be greater than Box 570 Transactional error (cy): Ni ddylai Blwch 885 fod yn fwy na Blwch 570	108
Error code: 9301 Location: /IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/LandRemediationCredit Description: [890] should equal [575] Transactional error (en): Box 890 must equal Box 575 Transactional error (cy): Mae'n rhaid i Flwch 890 fod yn hafal i Flwch 575	108
Error code: 9302 Location: /IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/PayableCapitalAllowancesFirstYearCredit Description: [895] should equal [580] Transactional error (en): Box 895 must equal Box 580 Transactional error (cy): Mae'n rhaid i Flwch 895 fod yn hafal i Flwch 580	109
Error code: 9303 Location: /IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/Surrender/JointNotice/Attached Description: [N106] should be present if [905] is present Transactional error (en): You must attach the Joint Notice if Box 905 is completed Transactional error (cy): Mae'n rhaid i chi atodi'r Hysbysiad ar y Cyd os yw Blwch 905 wedi ei gwblhau	110
Error code: 9304 Location: /IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/Surrender/StopUntilNotice Description: [915] should not exceed [900] Transactional error (en): Box 915 must not be greater than Box 900 Transactional error (cy): Ni ddylai Blwch 915 fod yn fwy na Blwch 900	110
Error code: 9305 Location: /IRenvelope/CompanyTaxReturn/LoansByCloseCompanies Description: [95] should equal 'yes' if [N095] is present Transactional error (en): Supplementary form CT600A is present so Box 95 must be completed Transactional error (cy): Mae ffurflen atodol CT600A yn bresennol felly mae'n rhaid i Flwch 95 gael ei gwblhau	115
Error code: 9306 Location: /IRenvelope/CompanyTaxReturn/ControlledForeignCompanies Description: [100] should equal 'yes' if [N096] is present Transactional error (en): Supplementary form CT600B is present so Box 100 must be completed Transactional error (cy): Mae ffurflen atodol CT600B yn bresennol felly mae'n rhaid i Flwch 100 gael ei gwblhau	115
Error code: 9307 Location: /IRenvelope/CompanyTaxReturn/GroupAndConsortium Description: [105] should equal 'yes' if [N097] is present Transactional error (en): Supplementary form CT600C is present so Box 105 must be completed Transactional error (cy): Mae ffurflen atodol CT600C yn bresennol felly mae'n rhaid i Flwch 105 gael ei gwblhau	115
Error code: 9308 Location: /IRenvelope/CompanyTaxReturn/Insurance Description: [110] should equal 'yes' if [N098] is present Transactional error (en): Supplementary form CT600D is present so Box 110 must be completed Transactional error (cy): Mae ffurflen atodol CT600D yn bresennol felly mae'n rhaid i Flwch 110 gael ei gwblhau	116
Error code: 9309 Location: /IRenvelope/CompanyTaxReturn/Charity Description: [115] should equal 'yes' if [N099] is present Transactional error (en): Supplementary form CT600E is present so Box 115 must be completed Transactional error (cy): Mae ffurflen atodol CT600E yn bresennol felly mae'n rhaid i Flwch 115 gael ei gwblhau	116
Error code: 9310 Location: /IRenvelope/CompanyTaxReturn/TonnageTax Description: [120] should equal 'yes' if [N100] is present Transactional error (en): Supplementary form CT600F is present so Box 120 must be completed Transactional error (cy): Mae ffurflen atodol CT600F yn bresennol felly mae'n rhaid i Flwch 120 gael ei gwblhau	116

Error code: 9311
Location: [CTG]/DeductionsAndReliefs/LossesUnquotedShares/Total
Description: If [G50C] is present, [G50A] or [G50B] should be present
Transactional error (en): Box G50C can only be completed if Box G50A or Box G50B are completed

237

Error code: 9312
Location: /IREnvelope/CompanyTaxReturn/CrossBorderRoyalties
Description: [130] should equal 'yes' if [N102] is present
Transactional error (en): Supplementary form CT600H is present so Box 130 must be completed
Transactional error (cy): Mae ffurflen atodol CT600H yn bresennol felly mae'n rhaid i Blwch 130 gael ei gwblhau

117

Error code: 9313
Location: /IREnvelope/CompanyTaxReturn/RingFenceTrade
Description: [135] should equal 'yes' if [N103] is present
Transactional error (en): Supplementary form CT600I is present so Box 135 must be completed
Transactional error (cy): Mae ffurflen atodol CT600I yn bresennol felly mae'n rhaid i Blwch 135 gael ei gwblhau

117

Error code: 9314
Location: /IREnvelope/CompanyTaxReturn/TaxAvoidanceSchemes
Description: [140] should equal 'yes' if [N104] is present
Transactional error (en): Supplementary form CT600J is present so Box 140 must be completed
Transactional error (cy): Mae ffurflen atodol CT600J yn bresennol felly mae'n rhaid i Blwch 140 gael ei gwblhau

118

Error code: 9315
Location: /IREnvelope/CompanyTaxReturn/AttachedFiles/XBRLsubmission
Description: If [90A] is absent then the 'Accounts' child element must be present
Transactional error (en): If Box 90 'No accounts reason' is absent then accounts must be attached
Transactional error (cy): Os yw Blwch 90 'Rheswm dim cyfrifon' yn absennol yna mae'n rhaid atodi cyfrifon

120

Error code: 9316
Location: /IREnvelope/CompanyTaxReturn/AttachedFiles/XBRLsubmission
Description: If [90B] is absent then the 'Computation' child element must be present
Transactional error (en): If Box 90 'No computations reason' is absent then computations must be attached
Transactional error (cy): Os yw Blwch 90 'Rheswm dim cyfrifiannau' yn absennol yna mae'n rhaid atodi cyfrifiannau

120

Error code: 9317
Location: [CTG]/DeductionsAndReliefs/LossesUnquotedShares/Total
Description: [G50C] should equal [G50A] plus [G50B]
Transactional error (en): Box G50C must equal the sum of Boxes G50A and G50B

237

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

57

Error code: 9319
Location: /IREnvelope/CompanyTaxReturn
Description: [475] should be present if [440] exceeds 0
Transactional error (en): Box 475 must be completed if Box 440 is greater than 0 (zero)
Transactional error (cy): Mae'n rhaid cwblhau Blwch 475 os yw Blwch 440 yn fwy na 0 (sero)

34

Error code: 9320
Location: /IREnvelope/CompanyTaxReturn/CompanyTaxCalculation
Description: [300] should be present if [235] exceeds 0
Transactional error (en): Box 300 must be completed if Box 235 is greater than 0 (zero)
Transactional error (cy): Mae'n rhaid cwblhau Blwch 300 os yw Blwch 235 yn fwy na 0 (sero)

50

Error code: 9321
Location:
/IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/Trading/NetProfits
Description: [235] should be present if [165] exceeds 0
Transactional error (en): Box 235 must be completed if Box 165 is greater than 0 (zero)
Transactional error (cy): Mae'n rhaid cwblhau Blwch 235 os yw Blwch 165 yn fwy na 0 (sero)

52

Error code: 9322	52
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/NonTradingLoanProfitsAndGains	
Description: [235] should be present if [170] exceeds 0 Transactional error (en): Box 235 must be completed if Box 170 is greater than 0 (zero) Transactional error (cy): Mae'n rhaid cwblhau Blwch 235 os yw Blwch 170 yn fwy na 0 (sero)	
Error code: 9323	53
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/NonLoanAnnuitiesAnnualPaymentsDiscounts	
Description: [235] should be present if [175] exceeds 0 Transactional error (en): Box 235 must be completed if Box 175 is greater than 0 (zero) Transactional error (cy): Mae'n rhaid cwblhau Blwch 235 os yw Blwch 175 yn fwy na 0 (sero)	
Error code: 9324	53
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/NonUKdividends	
Description: [235] should be present if [180] exceeds 0 Transactional error (en): Box 235 must be completed if Box 180 is greater than 0 (zero) Transactional error (cy): Mae'n rhaid cwblhau Blwch 235 os yw Blwch 180 yn fwy na 0 (sero)	
Error code: 9325	53
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/DeductedIncome	
Description: [235] should be present if [185] exceeds 0 Transactional error (en): Box 235 must be completed if Box 185 is greater than 0 (zero) Transactional error (cy): Mae'n rhaid cwblhau Blwch 235 os yw Blwch 185 yn fwy na 0 (sero)	
Error code: 9326	54
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/PropertyBusinessIncome	
Description: [235] should be present if [190] exceeds 0 Transactional error (en): Box 235 must be completed if Box 190 is greater than 0 (zero) Transactional error (cy): Mae'n rhaid cwblhau Blwch 235 os yw Blwch 190 yn fwy na 0 (sero)	
Error code: 9327	51
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income	
Description: [235] should be present if the sum of [195], [200] and [205] exceeds 0 Transactional error (en): Box 235 must be completed if (the sum of Boxes 195, 200 and 205) is greater than 0 (zero) Transactional error (cy): Mae'n rhaid cwblhau Blwch 235 os yw (swm Blychau 195, 200 a 205) yn fwy na 0 (sero)	
Error code: 9328	278
Location: [CTI]/TransferredTaxHistory	
Description: At least one occurrence of [ASSETINFORMATION] should be present if [I90] is present Transactional error (en): [ASSETINFORMATION] must be completed if Box I90 is completed.	
Error code: 9329	278
Location: [CTI]/TransferredTaxHistory	
Description: At least one occurrence of [ASSETINFORMATION] should be present if [I100] is present Transactional error (en): [ASSETINFORMATION] must be completed if Box I100 is completed.	
Error code: 9330	279
Location: [CTI]/TransferredTaxHistory/ElectionToTransfer	
Description: If [ELECTIONTOTRANSFER] is present at least one of [I90], [I95], [I100] or [I105] should be present Transactional error (en): If [ELECTIONTOTRANSFER] is completed at least one of the following Boxes must be completed: I90 , I95, I100 and I105.	
Error code: 9331	56
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableGains/NetChargeableGains	
Description: [235] should be present if [220] exceeds 0 Transactional error (en): Box 235 must be completed if Box 220 is greater than 0 (zero) Transactional error (cy): Mae'n rhaid cwblhau Blwch 235 os yw Blwch 220 yn fwy na 0 (sero)	
Error code: 9332	57
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ProfitsBeforeOtherDeductions	
Description: [235] should equal the sum of [165], [170], [175], [180], [185], [190], [195], [200], [205] and [220] minus ([225] plus [230]) Transactional error (en): Box 235 must equal (the sum of Boxes 165, 170, 175, 180, 185, 190, 195, 200, 205 and 220) minus (the sum of Boxes 225 and 230)) Transactional error (cy): Mae'n rhaid i Flwch 235 fod yn hafal i (swm Blychau 165, 170, 175, 180, 185, 190, 195, 200 a 220) llai (swm Blychau 225 a 230)	

Error code: 9333	62
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/ProfitsBeforeDonationsAndGroupRelief	
Description: [300] should equal [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290]	
Transactional error (en): Box 300 must equal Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 263, 265, 275, 285 and 290)	
Transactional error (cy): Mae'n rhaid i Flwch 300 fod yn hafal i Flwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 263, 275, 285 a 290)	
Error code: 9334	62
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/ProfitsBeforeDonationsAndGroupRelief	
Description: If [300] present then [305] must not exceed [300]	
Transactional error (en): If Box 300 is completed then Box 305 must not be greater than Box 300	
Transactional error (cy): Os yw Blwch 300 wedi ei gwblhau yna ni ddylai Blwch 305 fod yn fwy na Blwch 300	
Error code: 9335	62
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/ProfitsBeforeDonationsAndGroupRelief	
Description: If [300] is present then [315] must equal [300] minus ([305] + [310] + [312]).	
Transactional error (en): If Box 300 is completed then Box 315 must equal Box 300 minus (the sum of Boxes 305, 310 and 312)	
Transactional error (cy): Os yw Blwch 300 wedi ei gwblhau yna mae'n rhaid i Flwch 315 fod yn hafal i Flwch 300 llai (swm Blychau 305, 310 a 312)	
Error code: 9336	62
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/QualifyingDonations	
Description: If [300] is absent then [305] should not exceed [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290]	
Transactional error (en): If Box 300 is absent then Box 305 must not be greater than Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 263, 265, 275, 285 and 290)	
Transactional error (cy): Os yw Blwch 300 yn absennol ni ddylai Blwch 305 fod yn fwy na Blwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 263, 265, 275, 285 a 290)	
Error code: 9337	63
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupRelief	
Description: [310] should not exceed ([235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290]) minus [305]	
Transactional error (en): Box 310 must not be greater than (Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 263, 265, 275, 285 and 290)) minus Box 305	
Transactional error (cy): Ni ddylai Blwch 310 fod yn fwy na (Blwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 263, 265, 275, 285 a 290)) llai Blwch 305	
Error code: 9338	64
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableProfits	
Description: If [300] is absent then [315] should equal [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285], [290], [305], [310] and [312]	
Transactional error (en): If Box 300 is absent then Box 315 must equal Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 263, 265, 275, 285, 290, 305, 310 and 312)	
Transactional error (cy): Os yw Blwch 300 yn absennol ni ddylai Blwch 315 fod yn hafal i Flwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 263, 265, 275, 285, 290, 305, 310 a 312)	
Error code: 9339	76
Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/NetCorporationTaxLiability	
Description: If [475] is present then [510] should equal the sum of [475], [480], [500] and [505]	
Transactional error (en): If Box 475 is completed then Box 510 must equal (the sum of Boxes 475, 480, 500 and 505)	
Transactional error (cy): Os yw Blwch 475 wedi ei gwblhau yna mae'n rhaid i Flwch 510 fod yn hafal i (swm Blychau 475, 480, 500 a 505)	
Error code: 9340	75
Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid	
Description: [510] should be present if [475] is present	
Transactional error (en): If Box 475 is completed then Box 510 must be completed	
Transactional error (cy): Os yw Blwch 475 wedi ei gwblhau yna mae'n rhaid i Flwch 510 gael ei gwblhau	
Error code: 9341	75
Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid	
Description: [510] should be present if [480] is present	
Transactional error (en): If Box 480 is completed then Box 510 must be completed	
Transactional error (cy): Os yw Blwch 480 wedi ei gwblhau yna mae'n rhaid i Flwch 510 gael ei gwblhau	

Error code: 9342
 Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid
 Description: [510] should be present if [500] is present
 Transactional error (en): If Box 500 is completed then Box 510 must be completed
 Transactional error (cy): Os yw Blwch 500 wedi ei gwblhau yna mae'n rhaid i Flwch 510 gael ei gwblhau

Error code: 9343
 Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid
 Description: [510] should be present if [505] is present
 Transactional error (en): If Box 505 is completed then Box 510 must be completed
 Transactional error (cy): Os yw Blwch 505 wedi ei gwblhau yna mae'n rhaid i Flwch 510 gael ei gwblhau

Error code: 9344
 Location:
 /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/TaxChargeable
 Description: If [475] is absent then [510] should equal the sum of [440], [480], [500] and [505] minus [470]
 Transactional error (en): If Box 475 is not completed then Box 510 must equal (the sum of Boxes 440, 480, 500 and 505) minus Box 470
 Transactional error (cy): Os nad yw Blwch 475 wedi ei gwblhau yna mae'n rhaid i Flwch 510 fod yn hafal i (swm Blychau 440, 480, 500 a 505) llai Blwch 470

Error code: 9345
 Location:
 /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/TaxChargeable
 Description: If [510] is present then [520] should equal [515] minus [510]
 Transactional error (en): If Box 510 is completed then Box 520 must equal Box 515 minus Box 510
 Transactional error (cy): Os yw Blwch 510 wedi ei gwblhau yna mae'n rhaid i Flwch 520 fod yn hafal i Flwch 515 llai Blwch 510

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

Error code: 9347
 Location:
 /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/TaxPayable
 Description: If [510] is present then [525] should equal [510] minus [515], where the result is equal to or greater than zero. Enter 0.00 if [510] minus [515] is negative
 Transactional error (en): If Box 510 is completed then Box 525 must equal Box 510 minus Box 515. If the result is negative please enter 0 (zero).
 Transactional error (cy): Os yw Blwch 510 wedi ei gwblhau yna mae'n rhaid i Flwch 525 fod yn hafal i Flwch 510 llai Blwch 515 Os yw'r canlyniad yn negatif cofnodwch 0 (sero).

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

Error code: 9349
 Location:
 /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Accounts/NoAccountsReason
 Description: If [90A] is present, then there must be no Accounts element as a child of [N107]
 Transactional error (en): iXBRL Accounts are attached so 'No accounts reason' must not be completed
 Transactional error (cy): Mae Cyfrifon iXBRL wedi eu hatodi felly ni ddylid cwblhau 'Rheswm dim cyfrifon'

Error code: 9350
 Location:
 /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/MarginalReliefForRingFenceTrades
 Description: [135] should equal 'yes' if [435] is present
 Transactional error (en): If Box 435 is completed then Box 135 must be completed
 Transactional error (cy): Os yw Blwch 435 wedi ei gwblhau yna mae'n rhaid i Flwch 135 gael ei gwblhau

Error code: 9351
Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid
Description: [500] should be present if [490] exceeds 0
Transactional error (en): Box 500 must be completed if Box 490 is greater than 0 (zero)
Transactional error (cy): Mae'n rhaid cwblhau Blwch 500 os yw Blwch 490 yn fwy na 0 (sero)

75

Error code: 9352
Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid
Description: [500] should be present if [495] exceeds 0
Transactional error (en): Box 500 must be completed if Box 495 is greater than 0 (zero)
Transactional error (cy): Mae'n rhaid cwblhau Blwch 500 os yw Blwch 495 yn fwy na 0 (sero)

75

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

77

Error code: 9354
Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/CFCandBankLevyTotal
Description: [500] should equal [490] plus [495] plus [496].
Transactional error (en): Box 500 must equal the sum of Boxes 490, 495 and 496
Transactional error (cy): Mae'n rhaid i Flwch 500 fod yn hafal i swm Blychau 490, 495 a 496

78

Error code: 9355
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation
Description: [545] should be present if [530] is present
Transactional error (en): If Box 530 is completed then Box 545 must be completed
Transactional error (cy): Os yw Blwch 530 wedi ei gwblhau yna mae'n rhaid i Flwch 545 gael ei gwblhau

82

Error code: 9356
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation
Description: [545] should be present if [535] is present
Transactional error (en): If Box 535 is completed then Box 545 must be completed
Transactional error (cy): Os yw Blwch 535 wedi ei gwblhau yna mae'n rhaid i Flwch 545 gael ei gwblhau

82

Error code: 9357
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation
Description: [545] should be present if [540] is present
Transactional error (en): If Box 540 is completed then Box 545 must be completed
Transactional error (cy): Os yw Blwch 540 wedi ei gwblhau yna mae'n rhaid i Flwch 545 gael ei gwblhau

82

Error code: 9358
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation
Description: [560] should be present if [550] is present
Transactional error (en): If Box 550 is completed then Box 560 must be completed
Transactional error (cy): Os yw Blwch 550 wedi ei gwblhau yna mae'n rhaid i Flwch 560 gael ei gwblhau

82

Error code: 9359
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation
Description: [560] should be present if [555] is present
Transactional error (en): If Box 555 is completed then Box 560 must be completed
Transactional error (cy): Os yw Blwch 555 wedi ei gwblhau yna mae'n rhaid i Flwch 560 gael ei gwblhau

82

Error code: 9360
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/ResearchAndDevelopmentVaccineOrCreativeTaxCredit
Description: [545] should equal the sum of [530], [535] and [540]
Transactional error (en): Box 545 must equal the sum of Boxes 530, 535 and 540
Transactional error (cy): Mae'n rhaid i Flwch 545 fod yn hafal i swm Blychau 530, 535 ac 540

83

Error code: 9361
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/LandOrLifeCredit
Description: [560] should equal [550] plus [555]
Transactional error (en): Box 560 must equal the sum of 550 and 555
Transactional error (cy): Mae'n rhaid i Flwch 560 fod yn hafal i swm 550 ac 555

84

Error code: 9362
Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure
Description: [670] should be present if [660] is present
Transactional error (en): If Box 660 is completed then Box 670 must be completed
Transactional error (cy): Os yw Blwch 660 wedi ei gwblhau yna mae'n rhaid i Flwch 670 gael ei gwblhau

91

Error code: 9363
Location: /IRenvelope/CompanyTaxReturn/EnhancedExpenditure
Description: [670] should be present if [665] is present
Transactional error (en): If Box 665 is completed then Box 670 must be completed
Transactional error (cy): Os yw Blwch 665 wedi ei gwblhau yna mae'n rhaid i Flwch 670 gael ei gwblhau

91

Error code: 9364
Location:
/IRenvelope/CompanyTaxReturn/EnhancedExpenditure/RandDEnhancedExpenditure
Description: If [660] is present then [650] should equal 'yes' or [655] should equal 'yes'
Transactional error (en): Box 660 must only be completed if either Box 650 or Box 655 are completed
Transactional error (cy): Ni ddylid cwblhau Blwch 660 os yw naill ai Blwch 650 neu Flwch 655 wedi eu cwblhau

92

Error code: 9365
Location:
/IRenvelope/CompanyTaxReturn/EnhancedExpenditure/RandDAAndCreativeEnhancedExpenditure
Description: [670] should equal [660] plus [665]
Transactional error (en): Box 670 must equal the sum of Boxes 660 and 665
Transactional error (cy): Mae'n rhaid i Flwch 670 fod yn hafal i swm Blychau 660 a 665

92

Error code: 9366
Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid
Description: [500] should be present if [496] exceeds 0.
Transactional error (en): Box 500 must be completed if Box 496 is greater than 0 (zero)
Transactional error (cy): Mae'n rhaid cwblhau Blwch 500 os yw Blwch 496 yn fwy na 0 (zero)

75

Error code: 9367
Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid
Description: [528] should be present if [527] is present.
Transactional error (en): If Box 527 is completed then Box 528 must be completed
Transactional error (cy): Os yw Blwch 527 wedi ei gwblhau yna mae'n rhaid i Flwch 528 gael ei gwblhau

75

Error code: 9368
Location:
/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/RestitutionTax
x
Description: [527] should not be present if [N003] equals 'new' and [141] does not equal 'yes'.
Transactional error (en): If return type is New then Box 527 can only be completed if Box 141 is completed
Transactional error (cy): Os ydy math y ffurflen dreth yn Newydd yna gall Blwch 527 ond cael ei gwblhau os yw Blwch 141 wedi ei gwblhau

81

Error code: 9369
Location:
/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/RestitutionTax
x
Description: If [K35] is not submitted and [141] is not equal to 'yes' then [527] must equal zero.
Transactional error (en): If Box K35 is not completed and Box 141 is not completed then Box 527 must be 0 (zero)

81

Error code: 9370
Location:
/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/TaxPayableIncludingRestitutionTax
Description: [528] should equal the sum of [525], [526], and [527]
Transactional error (en): Box 528 must equal the sum of Boxes 525, 526 and 527

81

Error code: 9371
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/CarriedForwardNonTradeDeficits
Description: [263] should not exceed [235] minus the sum of [240], [245], [250], [255], and [260]
Transactional error (en): Box 263 must not be greater than Box 235 minus (the sum of Boxes 240, 245, 250, 255 and 260)
Transactional error (cy): Ni ddylai Blwch 263 fod yn fwy na Blwch 235 llai (swm Blychau 240, 245, 250, 255 a 260)

59

Error code: 9372
Location:
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/TradingLossesCarriedForward
Description: [285] should not exceed [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], and [275]
Transactional error (en): Box 285 must not be greater than Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 263, 265 and 275)
Transactional error (cy): Ni ddylai Blwch 285 fod yn fwy na Blwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 263, 265 a 275)

61

Error code: 9373
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupReliefForCarriedForwardLosses
Description: If [312] is present the following should be true: ([105] equals 'yes') or ([N003] equals 'amended')
Transactional error (en): Box 312 can only be completed if Box 105 is completed or the return type is Amended
Transactional error (cy): Gellir ond llenwi Blwch 312 os yw Blwch 105 wedi ei llenwi neu os mai 'Diwygiedig' yw math y Ffurflen Dreth

63

Error code: 9374
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupReliefForCarriedForwardLosses
Description: [312] should not exceed ([235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290]) minus [305] minus [310]
Transactional error (en): Box 312 must not be greater than (Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 265, 275, 285 and 290)) minus (the sum of Boxes 305 and 310)
Transactional error (cy): Ni ddylai Blwch 312 fod yn fwy na (Blwch 235 llai (swm Blychau 240, 245, 250, 255, 260, 265, 275, 285 a 290)) llai (swm Blychau 305 a 310)

63

Error code: 9375
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupReliefForCarriedForwardLosses
Description: If [N003] is 'new' and there is an entry greater than zero in [312] then [C130] must be submitted.
Transactional error (en): Box C130 must be completed if the return type is New and Box 312 is greater than 0 (zero)
Transactional error (cy): Mae'n rhaid cwblhau Blwch C130 os yw math y ffurflen dreth yn Newydd a Blwch 312 yn fwy na 0 (sero)

63

Error code: 9376
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupReliefForCarriedForwardLosses
Description: If [N003] is 'new' and [312] is greater than zero then [SC172] or [AUTHORISATION2] must be present.
Transactional error (en): If return type is New and Box 312 is greater than 0 (zero) then 'Copy of Notices of Consent Attached' must be Yes or 'Authorisation of claim to group relief for carried forward losses' must be completed
Transactional error (cy): Os mai 'Newydd' yw math y Ffurflen Dreth a bod Blwch 312 yn fwy na 0 (sero), mae'n rhaid i 'Copi o Hysbysiadau Cydsynio wedi eu hatodi' fod yn 'lawn' neu mae'n rhaid llenwi 'Awdurdodi cais am ryddhad grŵp ar gyfer colledion a gariwyd ymlaen'

63

Error code: 9377
Location: /IRenvelope/CompanyTaxReturn/NotIncluded/ElectricChargePoints
Description: [737]/[738] can only be present if [35] on or after '2016-11-23'
Transactional error (en): Box 737/738 can only be completed if the date in box 35 is on or after 23 November 2016

98

Error code: 9378
Location: /IRenvelope/CompanyTaxReturn/NotIncluded/ElectricChargePoints
Description: [737]/[738] can only be present if [30] on or before '2023-03-31'
Transactional error (en): Box 737/738 can only be completed if the date in box 30 is on or before 31 March 2023

98

Error code: 9379
Location: /IRenvelope/CompanyTaxReturn/QualifyingExpenditure/DesignatedEnvironmentallyFriendlyMachineryAndPlant
Description: [765] can only be present if [30] on or before '2020-03-31'
Transactional error (en): Box 765 can only be completed if the return period start date in Box 30 is on or before 31 March 2020

100

Error code: 9380
Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/SupplementaryPages/CT600L
Description: If [142] = 'yes', then [N115] should be present.
Transactional error (en): Supplementary form CT600L must be present if Box 142 is completed

49

Error code: 9381
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CJRS/CJRSReceived
Description: [471] should be at least ([472] plus [473])
Transactional error (en): Box 471 must be equal to or greater than the sum of Boxes 472 and 473

74

Error code: 9382
Location: /IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CJRS/CJRSReceived
Description: [526] should be present if [471] is present
Transactional error (en): If Box 471 is completed then Box 526 must be completed

74

Error code: 9383
Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid
Description: [528] should be present if [526] is present
Transactional error (en): If Box 526 is completed then Box 528 must be completed

75

Error code: 9384	80
Location: /IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/CJRSoverpaymentsNowDue	
Description: [526] should equal (([471] plus [474]) minus ([472] plus [473]))	
Transactional error (en): Box 526 must equal (the sum of Boxes 471 and 474) minus (the sum of Boxes 472 and 473)	
Error code: 9385	83
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/ResearchAndDevelopmentCredit	
Description: [530] should only be present if [142] equals 'yes'	
Transactional error (en): Box 530 must only be completed if Box 142 equals 'yes'	
Error code: 9386	83
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/ResearchAndDevelopmentCredit	
Description: [530] is valid only if it equals [L210]	
Transactional error (en): Box 530 must equal Box L210	
Error code: 9387	96
Location: /IRenvelope/CompanyTaxReturn/AllowancesAndCharges/ZeroEmissionsGoodsVehicles	
Description: [723]/[724] should not be present if [30] is on or after '2025-04-01'	
Transactional error (en): Boxes 723 and 724 must not be completed if the return period start date in Box 30 is on or after 01/04/2025	
Error code: 9388	96
Location: /IRenvelope/CompanyTaxReturn/AllowancesAndCharges/ZeroEmissionsCars	
Description: [726]/[727] should not be present if [30] is on or after '2025-04-01'	
Transactional error (en): Boxes 726 and 727 must not be completed if the return period start date in Box 30 is on or after 01/04/2025	
Error code: 9390	99
Location: /IRenvelope/CompanyTaxReturn/NotIncluded/ZeroEmissionsGoodsVehicles	
Description: [748]/[749] should not be present if [30] is on or after '2025-04-01'	
Transactional error (en): Boxes 748 and 749 must not be completed if the return period start date in Box 30 is on or after 01/04/2025	
Error code: 9391	99
Location: /IRenvelope/CompanyTaxReturn/NotIncluded/ZeroEmissionsCars	
Description: [751]/[752] should not be present if [30] is on or after '2025-04-01'	
Transactional error (en): Boxes 751 and 752 must not be completed if the return period start date in Box 30 is on or after 01/04/2025	
Error code: 9392	99
Location: /IRenvelope/CompanyTaxReturn/NotIncluded/ZeroEmissionsCars	
Description: [751]/[752] should not be present if [35] is on or before '2021-03-31'	
Transactional error (en): Boxes 751 and 752 must not be completed if the return period end date in Box 35 is on or before 31/03/2021	
Error code: 9393	107
Location: /IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/RandDTaxCredit	
Description: [875] should only be present if [142] equals 'yes'	
Transactional error (en): Box 875 must only be completed if Box 142 equals 'yes'	
Error code: 9394	107
Location: /IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/RandDTaxCredit	
Description: [875] should not exceed [L180]	
Transactional error (en): Box 875 must not be greater than Box L180	
Error code: 9395	108
Location: /IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/RandDExpenditureCredit	
Description: [880] should only be present if [142] equals 'yes'	
Transactional error (en): Box 880 must only be completed if Box 142 equals 'yes'	
Error code: 9396	108
Location: /IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/RandDExpenditureCredit	
Description: [880] should equal [L125]	
Transactional error (en): Box 880 must equal Box L125	
Error code: 9400	153
Location: [CTA]/LoansInformation	
Description: The group [LOAN] may occur up to 999 times	
Transactional error (en): The maximum number of loans has been exceeded in Part 1	
Transactional error (cy): Aed yn uwch nag uchafswm y benthyciadau yn Rhan 1	

Error code: 9401 Location: [CTA]/LoansInformation/TotalLoans Description: [A15] should equal the sum of all iterations of [A10B] Transactional error (en): Box A15 must equal the sum of all 'Amount of loan' amounts in column A10B Transactional error (cy): Mae'n rhaid i Flwch A15 fod yn hafal i swm yr holl symiau 'Swm y benthyciad' yng ngholofn A10B	154
Error code: 9402 Location: [CTG]/DeductionsAndReliefs/LossesUnquotedShares/Total Description: [G50C] should equal [240]. Transactional error (en): Box G50C must equal Box 240	237
Error code: 9403 Location: [CTA]/ReliefEarlierThan Description: [A25] may occur up to 999 times Transactional error (en): The maximum number of loans has been exceeded in Part 2 Transactional error (cy): Aed yn uwch nag uchafswm y benthyciadau yn Rhan 2	155
Error code: 9404 Location: [CTA]/ReliefEarlierThan/Loan Description: Within each iteration of [A25] at least one of [A25B] and [A25C] should be greater than 0 Transactional error (en): At least one of 'Amount repaid/return repayments made' in Box A25B or 'Amount released or written off' in Box A25C must be greater than 0 (zero). Transactional error (cy): Mae'n rhaid i o leiaf un o 'Swm a ad-dalwyd/ad-daliadau ffurflen dreth a wnaed' ym Mlwch A25B neu 'Swm a ryddhawyd neu a ddiddymwyd' ym Mlwch A25C fod yn uwch na 0 (sero).	155
Error code: 9405 Location: [CTA]/ReliefEarlierThan/Loan Description: [LOANSINFORMATION] should be present if [A25] is present Transactional error (en): If 'Part 2: Relief for return payments and/or amounts repaid, released or written off within 9 months' is completed then 'Part 1: Outstanding loans and arrangements' made must be completed Transactional error (cy): Os yw 'Rhan 2: Rhyddhad ar gyfer taliadau ffurflen treth a/neu symiau a ad-dalwyd, a ryddhawyd neu a ddiléwyd o fewn 9 mis' wedi ei gwblhau yna mae'n rhaid i 'Rhan 1: Benthyciadau heb eu had-dalu a threfniadau' gael ei gwblhau	155
Error code: 9406 Location: [CTA]/ReliefEarlierThan/Loan/Date Description: [A25D] must be before nine months and one day after [35]. If [35] is on the last day of the month, [A25D] must be before the first day of the month ten months after [35]. Transactional error (en): The 'Date of repayment, release or write-off' in Box A25D must be less than nine months and one day after the period To date in Box 35. Transactional error (cy): Mae'n rhaid i'r 'Dyddiad ad-daliad, rhyddhad neu ddiddymu' ym Mlwch A25D fod yn llai na naw mis ac un diwrnod ar ôl dyddiad I y cyfnod ym Mlwch 35	156
Error code: 9407 Location: [CTA]/ReliefEarlierThan/TotalAmountRepaid Description: [A30] should equal the sum of all iterations of [A25B] Transactional error (en): Box A30 must equal the sum of all 'Amounts repaid/return repayments made' in Boxes A25B Transactional error (cy): Mae'n rhaid i Flwch A30 fod yn hafal i swm yr holl symiau 'Swm a ad-dalwyd/ad-daliadau ffurflen dreth a wnaed' ym Mlychau A25B	157
Error code: 9408 Location: [CTA]/ReliefEarlierThan/TotalAmountReleasedOrWritten Description: [A35] should equal the sum of all iterations of [A25C] Transactional error (en): Box A35 must equal the sum of all 'Amounts released or written off' made in Boxes A25C Transactional error (cy): Mae'n rhaid i Flwch A35 fod yn hafal i swm yr holl symiau 'Swm a ryddhawyd neu a ddiddymwyd' a wnaed ym Mlychau A25C	157
Error code: 9409 Location: [CTA]/ReliefEarlierThan/TotalLoans Description: [A40] should equal [A30] plus [A35] Transactional error (en): Box A40 must equal the sum of Boxes A30 and A35 Transactional error (cy): Mae'n rhaid i Flwch A40 fod yn hafal i swm Blychau A30 ac A35	157
Error code: 9410 Location: [CTG]/DeductionsAndReliefs/ManagementExpenses/Total Description: If [G55C] is present, [245] should be present Transactional error (en): Box G55C can only be completed if Box 245 is completed	238
Error code: 9411 Location: [CTA]/ReliefEarlierThan/ReliefDue Description: [A45] should not exceed [A20] Transactional error (en): Box A45 must not be greater than Box A20 Transactional error (cy): Ni ddylai Blwch A45 fod yn fwy na Blwch A20	158
Error code: 9412 Location: /IRenvelope/CompanyTaxReturn/QualifyingExpenditure/StructuresAndBuildings Description: [771] can only be present if [35] on or after '2018-10-29' Transactional error (en): Box 771 can only be completed if the return period end date in Box 35 is on or after 29 October 2018	101

Error code: 9413 Location: [/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/PayableCapitalAllowancesFirstYearCredit] Description: [895] can only be present if [30] on or before '2020-03-31' Transactional error (en): Box 895 can only be completed if the rerun period start date in Box 30 is on or before 31 March 2020	109
Error code: 9414 Location: [/CTG1/TaxReconciliation/CapitalAllowancesFirstYearCredit] Description: [G155] can only be present if [30] on or before '2020-03-31' Transactional error (en): Box G155 can only be completed if the date in box 30 is on or before 31 March 2020	262
Error code: 9418 Location: [/CTA1/LoanLaterReliefNow] Description: [A50] may occur up to 999 times Transactional error (en): The maximum number of loans has been exceeded in Part 3 Transactional error (cy): Aed yn uwch nag uchafswm y benthyciadau yn Rhan 3	158
Error code: 9419 Location: [/CTA1/LoanLaterReliefNow/Loan] Description: Within each iteration of [A50], at least one of [A50B] and [A50C] should be greater than 0 Transactional error (en): At least one of 'Amount repaid/return repayments made' in Box A50B or 'Amount released or written off' in Box A50C must be greater than 0 (zero). Transactional error (cy): Mae'n rhaid i o leiaf un o 'Swm a ad-dalwyd/ad-daliadau ffurflen dreth ym Mlwch A50B neu 'Swm a ryddhawyd neu a ddiddymwyd' ym Mlwch A50C fod yn uwch na 0 (sero).	159
Error code: 9421 Location: [/CTA1/LoanLaterReliefNow/TotalAmountRepaid] Description: [A55] should equal the sum of all iterations of [A50B] Transactional error (en): Box A55 must equal the sum of all 'Amounts repaid/return repayments made' in Boxes A50B Transactional error (cy): Mae'n rhaid i Flwch A55 fod yn hafal i swm yr holl symiau 'Swm a ad-dalwyd/ad-daliadau ffurflen dreth a wnaed' ym Mlychau A50B	160
Error code: 9422 Location: [/CTA1/LoanLaterReliefNow/TotalAmountReleasedOrWritten] Description: [A60] should equal the sum of all iterations of [A50C] Transactional error (en): Box A60 must equal the sum of all 'Amounts released or written off' made in Boxes A50C Transactional error (cy): Mae'n rhaid i Flwch A60 fod yn hafal i swm yr holl symiau 'Swm a ryddhawyd neu a ddiddymwyd' a wnaed ym Mlychau A50C	160
Error code: 9423 Location: [/CTA1/LoanLaterReliefNow/TotalLoans] Description: [A65] should equal [A55] plus [A60] Transactional error (en): Box A65 must equal the sum of Boxes A55 and A60 Transactional error (cy): Mae'n rhaid i Flwch A65 fod yn hafal i swm Blychau A55 ac A60	161
Error code: 9425 Location: [/CTA1/LoanLaterReliefNow/ReliefDue] Description: [A70] should not exceed [A20] Transactional error (en): Box A70 must not be greater than Box A20 Transactional error (cy): Ni ddylai Blwch A70 fod yn fwy na Blwch A20	161
Error code: 9426 Location: [/CTA1/LoanLaterReliefNow/ReliefDue] Description: [485] should be 'yes' if [A70] is greater than 0 Transactional error (en): If Box A70 is completed then Box 485 must be completed Transactional error (cy): Os yw Blwch A70 wedi ei gwblhau yna mae'n rhaid i Flwch 485 gael ei gwblhau	161
Error code: 9427 Location: [/CTA1/TaxPayable] Description: [A80] should equal [A20] minus ([A45] plus [A70]) Transactional error (en): Box A80 must equal Box A20 minus (the sum of Boxes A45 and A70) Transactional error (cy): Mae'n rhaid i Flwch A80 fod yn hafal i Flwch A3 llai (swm Blychau A45 ac A70)	162
Error code: 9428 Location: [/CTA1/TaxPayable] Description: [480] should be present and equal to [A80] if [A80] is present Transactional error (en): If Box A80 is completed then Box 480 must be completed and equal to Box A80 Transactional error (cy): Os yw Blwch A80 wedi ei gwblhau mae'n rhaid i Flwch 480 fod wedi ei gwblhau ac yn hafal i Flwch A80	162
Error code: 9429 Location: [/CTA1/ReliefEarlierThan/Loan/Date] Description: [A25D] should be after [35] Transactional error (en): The 'Date of repayment, release or write-off' in Box A25D must be after the period To date in Box 35. Transactional error (cy): Mae'n rhaid i'r 'Dyddiad ad-daliad, rhyddhad neu ddiddymu' ym Mlwch A25D fod ar ôl dyddiad l y cyfnod ym Mlwch 35	156

Error code: 9430	160
Location: [CTA]/LoanLaterReliefNow/Loan/Date	
Description: Must be after the date nine months after [35]. If [35] is on the last day of the month, [A50D] must be later than the last day of the month nine months after [35].	
Transactional error (en): The 'Date of repayment, release or write-off' in Box A50D must be at least nine months after the period To date in Box 35.	
Transactional error (cy): Mae'n rhaid i'r 'Dyddiad ad-daliad, rhyddhad neu ddiddymu' ym Mlwch A50D fod o leiaf naw mis ar ôl dyddiad I y cyfnod ym Mlwch 35.	
Error code: 9431	160
Location: [CTA]/LoanLaterReliefNow/Loan/Date	
Description: [A50D] cannot be later than today	
Transactional error (en): The 'Date of repayment, release or write-off' in Box A50D cannot be later than today	
Transactional error (cy): Ni all y 'Dyddiad ad-dalu, rhyddhau neu ddiddymu' ym Mlwch A50D fod yn hwyrach na heddiw.	
Error code: 9441	238
Location: [CTG]/DeductionsAndReliefs/ManagementExpenses/Total	
Description: If [G55C] is present, [G55A] or [G55B] should be present	
Transactional error (en): Box G55C can only be completed if Box G55A or Box G55B are completed	
Error code: 9442	238
Location: [CTG]/DeductionsAndReliefs/ManagementExpenses/Total	
Description: [G55C] should equal [G55A] plus [G55B]	
Transactional error (en): Box G55C must equal the sum of Boxes G55A and G55B	
Error code: 9443	238
Location: [CTG]/DeductionsAndReliefs/ManagementExpenses/Total	
Description: [G55C] should equal [245].	
Transactional error (en): Box G55C must equal Box 245	
Error code: 9444	239
Location: [CTG]/DeductionsAndReliefs/UKpropertyBusinessLosses/Total	
Description: If [G60C] is present, [250] should be present	
Transactional error (en): Box G60C can only be completed if Box 250 is completed	
Error code: 9445	239
Location: [CTG]/DeductionsAndReliefs/UKpropertyBusinessLosses/Total	
Description: If [G60C] is present, [G60A] or [G60B] should be present	
Transactional error (en): Box G60C can only be completed if Box G60A or Box G60B are completed	
Error code: 9446	239
Location: [CTG]/DeductionsAndReliefs/UKpropertyBusinessLosses/Total	
Description: [G60C] should equal [G60A] plus [G60B]	
Transactional error (en): Box G60C must equal the sum of Boxes G60A and G60B	
Error code: 9447	239
Location: [CTG]/DeductionsAndReliefs/UKpropertyBusinessLosses/Total	
Description: [G60C] should equal [250].	
Transactional error (en): Box G60C must equal Box 250	
Error code: 9448	240
Location: [CTG]/DeductionsAndReliefs/CapitalAllowancesManagement/Total	
Description: If [G65C] is present, [255] should be present	
Transactional error (en): Box G65C can only be completed if Box 255 is completed	
Error code: 9449	240
Location: [CTG]/DeductionsAndReliefs/CapitalAllowancesManagement/Total	
Description: If [G65C] is present, [G65A] or [G65B] should be present	
Transactional error (en): Box G65C can only be completed if Box G65A or Box G65B are completed	
Error code: 9450	163
Location: [CTB]	
Description: [B10] should be present if the sum of all iterations of [B5F] is greater than zero	
Transactional error (en): Box B10 must be completed if the sum of 'Tax on chargeable profits' in Boxes B5F is greater than 0 (zero)	
Transactional error (cy): Mae'n rhaid cwblhau Blwch B10 os yw swm 'Treth ar elw trethadwy' ym Mlychau B5F yn fwy na 0 (sero)	
Error code: 9451	163
Location: [CTB]	
Description: [B15] should be present if [B5G] is present	
Transactional error (en): Box B15 must be completed if 'Creditable tax' in Box B5G is completed	
Transactional error (cy): Mae'n rhaid cwblhau Blwch B15 os yw 'Treth y gellir ei chredyu' ym Mlwch B5G wedi ei chwblhau	
Error code: 9452	163
Location: [CTB]	
Description: [B20] should be present if [B5H] is present	
Transactional error (en): Box B20 must be completed if 'Reliefs in terms of tax' in Box B5H is completed	
Transactional error (cy): Mae'n rhaid cwblhau Blwch B20 os yw 'Rhyddhad mewn perthynas â threth' ym Mlwch B5H wedi ei gwblhau	

Error code: 9453 Location: [CTB] Description: [B25] should be present if [B5I] is present Transactional error (en): Box B25 must be completed if 'ACT as restricted' in Box B5I is completed Transactional error (cy): Mae'n rhaid cwblhau Blwch B25 os yw 'ACT fel y cyfyngir' ym Mlwch B5I wedi ei gwblhau	163
Error code: 9454 Location: [CTB] Description: [B30] should be present if [SB010b] is present Transactional error (en): Box B30 must be completed if any of 'Tax on chargeable profits' in Box B5F, 'Creditable tax' in Box B5G, 'Reliefs in terms of tax' in Box B5H, 'ACT as restricted' in Box B5I or 'CFC charge due' in Box B5J are completed Transactional error (cy): Mae'n rhaid cwblhau Blwch B30 os yw unrhyw un o'r rhain wedi eu cwblhau: 'Treth ar elw trethadwy' ym Mlwch B5F, 'Treth y gellir ei chredydu' ym Mlwch B5G, 'Rhyddhad mewn perthynas â threth' ym Mlwch B5H, ACT fel y cyfyngir ym Mlwch B5I neu 'Tâl CFC sy'n ddyledus' ym Mlwch B5J	163
Error code: 9455 Location: [CTB]/CompanyInformation/CFCTaxCalculation/CFCchargeDue Description: [B5J] should equal [B5F] minus the sum of [B5G], [B5H] and [B5I] Transactional error (en): CFC charge due' in Box B5J must equal 'Tax on chargeable profits' in Box B5F minus (the sum of 'Creditable tax' in Box B5G, 'Reliefs in terms of tax' in Box B5H and 'ACT as restricted' in Box B5I) Transactional error (cy): Mae'n rhaid i 'Tâl CFC sy'n ddyledus' ym Mlwch B5J fod yn hafal i 'Treth ar elw trethadwy' ym Mlwch B5F llai (swm 'Treth y gellir ei chredydu' ym Mlwch B5G, 'Rhyddhad mewn perthynas â threth' ym Mlwch B5H ac 'ACT fel y cyfyngir' ym Mlwch B5I)	167
Error code: 9456 Location: [CTB]/TotalTaxChargeable Description: [B10] should equal the sum of all entries in [B5F] Transactional error (en): Box B10 must equal the sum of 'Tax on chargeable profits' in Boxes B5F Transactional error (cy): Mae'n rhaid i Flwch B10 fod yn hafal i swm 'Treth ar elw trethadwy' ym Mlychau B5F	167
Error code: 9457 Location: [CTB]/TotalCreditableTax Description: [B15] should equal the sum of all entries in [B5G] Transactional error (en): Box B15 must equal the sum of 'Creditable tax' in Boxes B5G Transactional error (cy): Mae'n rhaid i Flwch B10 fod yn hafal i swm 'Treth y gellir ei chredydu' ym Mlychau B5G	167
Error code: 9458 Location: [CTB]/TotalReliefInTaxTerms Description: [B20] should equal the sum of all entries in [B5H] Transactional error (en): Box B20 must equal the sum of 'Reliefs in terms of tax' in Boxes B5H Transactional error (cy): Mae'n rhaid i Flwch B20 fod yn hafal i swm 'Rhyddhad mewn perthynas â threth' ym Mlychau B5H	168
Error code: 9459 Location: [CTB]/TotalACTRestricted Description: [B25] should equal the sum of all entries in [B5I] Transactional error (en): Box B25 must equal the sum of 'ACT as restricted' in Boxes B5I Transactional error (cy): Mae'n rhaid i Flwch B25 fod yn hafal i swm 'ACT fel y cyfyngir' ym Mlychau B5I	168
Error code: 9460 Location: [CTB] Description: If [N096] is present, then at least one of [COMPANYINFORMATIONPAGEB] or [B35] should be present. Transactional error (en): Supplementary form CT600B is present so at least one group of Boxes B1, B2, B3, B4 and B5 or Box B35 must be completed	163
Error code: 9461 Location: /IREnvelope/CompanyTaxReturn/RestitutionTax Description: [141] should equal 'yes' if [N113] is present. Transactional error (en): Supplementary form CT600K is present so Box 141 must be completed Transactional error (cy): Mae ffurflen atodol CT600K yn bresennol felly mae'n rhaid i Flwch 141 gael ei gwblhau	118
Error code: 9462 Location: [CTK]/TaxCalculation/SAbeforeRestitutionTax Description: [K5] should equal [525]. Transactional error (en): Box K5 must equal Box 525. Transactional error (cy): Mae'n rhaid i Flwch K5 fod yn hafal i Flwch 525	294
Error code: 9463 Location: [CTB]/TotalCFCtaxChargeble Description: [B30] should equal the sum of all entries in [B5J] Transactional error (en): Box B30 must equal the sum of 'CFC charge due' amounts in Boxes B5J Transactional error (cy): Mae'n rhaid i Flwch B30 fod yn hafal i swm yr holl symiau 'Tâl CFC sy'n ddyledus' ym Mlychau B5J	168

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

Error code: 9466
Location: [CTA]/LoansInformation/TaxChargeable
Description: If [LOANS-PARTICIPATOR-RATE] does not change in the period [30] to [35] inclusive: [A20] should equal [A15] at [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.
Transactional error (en): If the loans to participator rate does not change in the accounting period of the return then Box A20 must equal Box A15 multiplied by the loans to participator rate for that period. Round down for fractions less than half a penny and round up for fractions of half a penny or greater

Error code: 9467
Location: [CTA]/LoansInformation/TaxChargeable
Description: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A20] should be at least ([A15] at the lowest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards).
Transactional error (en): If the loans to participator rate changes in the accounting period of the return then Box A20 must be equal to or greater than Box A15 multiplied by the lowest loans to participator rate for that period. Round down for fractions less than half a penny and round up for fractions of half a penny or greater

Error code: 9468
Location: [CTA]/LoansInformation/TaxChargeable
Description: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A20] should be at most [A15] at the highest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.
Transactional error (en): If the loans to participator rate changes in the accounting period of the return then Box A20 must be equal to or less than Box A15 multiplied by the highest loans to participator rate for that period. Round down for fractions less than half a penny and round up for fractions of half a penny or greater

Error code: 9469
Location: [CTA]/ReliefEarlierThan/ReliefDue
Description: If [LOANS-PARTICIPATOR-RATE] does not change in the period [30] to [35] inclusive: [A45] should equal [A40] at [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.
Transactional error (en): If the loans to participator rate does not change in the accounting period of the return then Box A45 must equal Box A40 multiplied by the loans to participator rate for that period. Round down for fractions less than half a penny and round up for fractions of half a penny or greater

Error code: 9470
Location: [CTA]/ReliefEarlierThan/ReliefDue
Description: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A45] should be at least [A40] at the lowest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.
Transactional error (en): If the loans to participator rate changes in the accounting period of the return then Box A45 must be equal to or greater than Box A40 multiplied by the lowest loans to participator rate for that period. Round down for fractions less than half a penny and round up for fractions of half a penny or greater

Error code: 9471
Location: [CTA]/ReliefEarlierThan/ReliefDue
Description: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A45] should be at most [A40] at the highest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.
Transactional error (en): If the loans to participator rate changes in the accounting period of the return then Box A45 must be equal to or less than Box A40 multiplied by the highest loans to participator rate for that period. Round down for fractions less than half a penny and round up for fractions of half a penny or greater

Error code: 9472
Location: [CTA]/LoanLaterReliefNow/ReliefDue
Description: If [LOANS-PARTICIPATOR-RATE] does not change in the period [30] to [35] inclusive: [A70] should equal [A65] at [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.
Transactional error (en): If the loans to participator rate does not change in the accounting period of the return then Box A65 must equal Box A70 multiplied by the loans to participator rate for that period. Round down for fractions less than half a penny and round up for fractions of half a penny or greater

Error code: 9473
Location: [CTA]/LoanLaterReliefNow/ReliefDue
Description: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A70] should be at least [A65] at the lowest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.
Transactional error (en): If the loans to participator rate changes in the accounting period of the return then Box A65 must be equal to or greater than Box A70 multiplied by the lowest loans to participator rate for that period. Round down for fractions less than half a penny and round up for fractions of half a penny or greater

Error code: 9474	161
Location: [CTA]/LoanLaterReliefNow/ReliefDue	
Description: If [LOANS-PARTICIPATOR-RATE] changes in the period [30] to [35] inclusive: [A70] should be at most [A65] at the highest value of [LOANS-PARTICIPATOR-RATE] for that period, rounded to the nearest penny, with half-penny rounding upwards.	
Transactional error (en): If the loans to participator rate changes in the accounting period of the return then Box A65 must be equal to or less than Box A70 multiplied by the highest loans to participator rate for that period. Round down for fractions less than half a penny and round up for fractions of half a penny or greater	
Error code: 9475	280
Location: [CTI]/TransferredTaxHistory/AssetInformation/AssetReference	
Description: [I115] must be unique within the submission.	
Transactional error (en): Asset Reference (Box I115) must be unique within the submission.	
Error code: 9476	283
Location:	
[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/RingFinanceCorporationTax/AmountCarriedForward	
Description: The [PTPROFITS] component of [I135D] should equal the [PTPROFITS] component of [I135A] minus the [PTPROFITS] components of [I135B] and [I135C].	
Transactional error (en): The PROFITS in Box I135D should equal the PROFITS of Box I135A minus the PROFITS of Boxes I135B and Box I135C.	
Error code: 9477	283
Location:	
[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/RingFinanceCorporationTax/AmountCarriedForward	
Description: The [PTTAX] component of [I135D] should equal the [PTTAX] component of [I135A] minus the [PTTAX] components of [I135B] and [I135C].	
Transactional error (en): The TAX in box I135D should equal the TAX of Box I135A minus the TAX in Boxes I135B and I135C.	
Error code: 9478	284
Location:	
[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/SupplementaryCharge/AmountTransferred	
Description: [I135B] should be present if [I140B] is present	
Transactional error (en): If Box I140B is completed then Box I135B must be completed.	
Error code: 9479	284
Location:	
[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/SupplementaryCharge/AmountUsed	
Description: [I135C] should be present if [I140C] is present	
Transactional error (en): If Box I140C is completed then Box I135C must be completed.	
Error code: 9480	284
Location:	
[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/SupplementaryCharge/AmountCarriedForward	
Description: The [PTPROFITS] component of [I140D] should equal the [PTPROFITS] component of [I140A] minus the [PTPROFITS] components of [I140B] and [I140C].	
Transactional error (en): The PROFITS in Box I140D should equal the PROFITS of Box I140A minus the PROFITS of boxes I140B and I140C.	
Error code: 9481	284
Location:	
[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/SupplementaryCharge/AmountCarriedForward	
Description: The [PTTAX] component of [I140D] should equal the [PTTAX] component of [I140A] minus the [PTTAX] components of [I140B] and [I140C].	
Transactional error (en): The TAX in Box I140D should equal the TAX of Box I140A minus the TAX of Boxes I140B and I140C.	
Error code: 9482	286
Location:	
[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/TrackedProfitsOrLosses/AmountCarriedForward	
Description: [I145D] should be the sum of [I145A] + [I145B] + [I145C1] - [I145C2], where [PLPROFITS] components are considered positive while [PLLOSSES] components are considered negative.	
Transactional error (en): Where the profits figure is positive and losses negative, Box I145D should equal the sum of Boxes I145A + I145B + I145C1 minus I145C2.	
Error code: 9483	287
Location:	
[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/DecommissioningExpenditure	
Description: If [I150] is present at least one of [I150A] or [I150B] should be present	
Transactional error (en): If Box I150 is completed then at least one of Box I150A or I150B should be completed.	

Error code: 9484 Location: [CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/DecommissioningExpenditure/AmountCarriedForward Description: [I150D] should equal the sum of [I150A], [I150B], and [I150C1] minus [I150C2] Transactional error (en): Box I150D must equal the sum of Boxes I150A, I150B, and I150C1 minus Box I150C2.	288
Error code: 9485 Location: [CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedRingFenceCorporationTax Description: If [I155] is present at least one of [I155A] and [I155B] must be present Transactional error (en): If Box I155 is completed at least one of the following Boxes must be completed: I155A, I155B.	288
Error code: 9486 Location: [CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedRingFenceCorporationTax/TotalActivated Description: The [PTPROFITS] component of [I155C] should equal the [PTPROFITS] component of [I155A] plus the [PTPROFITS] component of [I155B] Transactional error (en): The PROFITS in Box I155C should equal the PROFITS in Box I155A plus the PROFITS in Box I155B.	289
Error code: 9487 Location: [CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedRingFenceCorporationTax/TotalActivated Description: The [PTTAX] component of [I155C] should equal the [PTTAX] component of [I155A] plus the [PTTAX] component of [I155B] Transactional error (en): The TAX in Box I155C should equal the TAX in Box I155A plus the Tax in Box I155B.	289
Error code: 9488 Location: [CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedRingFenceCorporationTax/TotalUsed Description: The [PTPROFITS] component of [I155D] should not exceed the [PTPROFITS] component of [I155C] Transactional error (en): The profits in Box I155D should not exceed the profits in Box I155C.	290
Error code: 9489 Location: [CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedRingFenceCorporationTax/TotalUsed Description: The [PTTAX] component of [I155D] should not exceed the [PTTAX] component of [I155C] Transactional error (en): The tax in Box I155D should not exceed the tax in Box I155C.	290
Error code: 9490 Location: [CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedSupplementaryCharge/PreviouslyActivated Description: [I155A] should be present if [I160A] is present Transactional error (en): Box I155A must be completed if Box I160A is completed.	290
Error code: 9491 Location: [CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedSupplementaryCharge/ActivatedThisPeriod Description: [I155B] should be present if [I160B] is present Transactional error (en): Box I155B must be completed if Box I160B is completed.	291
Error code: 9492 Location: [CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedSupplementaryCharge/TotalActivated Description: [I155C] should be present if [I160C] is present Transactional error (en): Box I155C must be completed if Box I160C is completed.	291
Error code: 9493 Location: [CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedSupplementaryCharge/TotalUsed Description: [I155D] should be present if [I160D] is present Transactional error (en): Box I155D must be completed if Box I160D is completed.	291
Error code: 9502 Location: [CTC]/ClaimToGroupRelief/CompanyInformation/Company/AccountingPeriod Description: The 'From' date of [C5B] should be on or before [35] Transactional error (en): The 'Accounting period From date of surrendering company' in Box C5B must be on or before the return period To date in Box 35 Transactional error (cy): Mae'n rhaid i'r 'Dyddiad I cyfnod cyfrifyddu'r cwmni sy'n ilio' ym Mlwch C5B fod ar neu ar ôl dyddiad O cyfnod y ffurflen dreth ym Mlwch 35	172

Error code: 9503	172
Location: [CTC]/ClaimToGroupRelief/CompanyInformation/Company/AccountingPeriod	
Description: The period covered by [C5B] should not be longer than 12 months	
Transactional error (en): The 'Accounting period of surrendering company' in Box C5B must not be longer than 12 months.	
Transactional error (cy): Ni ddylai'r 'Cyfnod cyfrifyddu'r cwmni sy'n ildio' ym Mlwch C5B fod yn hirach na 12 mis.	
Error code: 9504	172
Location: [CTC]/ClaimToGroupRelief/CompanyInformation/Company/AccountingPeriod	
Description: The 'To' date of [C5B] should not be before the 'From' date	
Transactional error (en): The 'Accounting period of surrendering company' To date must not be before the From date in Box C5B	
Transactional error (cy): Ni ddylai dyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n ildio' fod cyn y dyddiad O ym Mlwch C5B	
Error code: 9505	172
Location: [CTC]/ClaimToGroupRelief/CompanyInformation/Company/AccountingPeriod	
Description: The 'To' date of [C5B] should be on or after [30]	
Transactional error (en): The 'Accounting period of surrendering company' To date in Box C5B must be on or after the return period From date in Box 30	
Transactional error (cy): Mae'n rhaid i ddyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n ildio' ym Mlwch C5B fod ar neu ar ôl dyddiad O cyfnod y ffurflen dreth ym Mlwch 30	
Error code: 9506	173
Location: [CTC]/ClaimToGroupRelief/CompanyInformation/TotalAmountClaimed	
Description: [310] should be present and equal to [C10] if [C10] is present	
Transactional error (en): If Box C10 is completed then Box 310 must be completed and equal to Box C10	
Transactional error (cy): Os yw Blwch C10 wedi ei gwblhau mae'n rhaid i Flwch 310 fod wedi ei gwblhau ac yn hafal i Flwch C10.	
Error code: 9507	173
Location: [CTC]/ClaimToGroupRelief/CompanyInformation/TotalAmountClaimed	
Description: [C10] should equal the sum of all iterations of [C5D]	
Transactional error (en): Box C10 must equal the sum of 'Claims to group relief Amount Claimed' in Boxes C5D	
Transactional error (cy): Mae'n rhaid i Flwch C10 fod yn hafal i swm 'Ceisiadau am ryddhad grŵp Swm a Hawliwyd' ym Mlychau C5D	
Error code: 9510	174
Location:	
[CTC]/ClaimToGroupRelief/ClaimAuthorisation/CopyOfNoticesOfConsentAttached	
Description: If [SC161] is 'yes' then there must be a PDF attachment of type 'other' in this submission.	
Transactional error (en): If 'Copy of notices of consent' is completed then a PDF attachment of type 'Other' must be included	
Transactional error (cy): Os ydy 'Copi o hysbysiadau cydsynio wedi eu hatodi' wedi ei gwblhau yna mae'n rhaid bod atodiad ar ffurf PDF o'r math 'Arall' yn bresennol	
Error code: 9511	178
Location: [CTC]/SurrenderedGroupRelief/TotalSurrender	
Description: [C80] should equal the sum of [C45], [C50], [C55], [C75], [C60], [C65] and [C70]	
Transactional error (en): Box C80 must equal the sum of Boxes C45, C50, C55, C60, C65, C70 and C75	
Transactional error (cy): Mae'n rhaid i Flwch C80 fod yn hafal i swm Blychau C45, C50, C55, C60, C65, C70 ac C75	
Error code: 9513	179
Location:	
[CTC]/SurrenderedGroupRelief/SurrenderInformation/Company/AccountingPeriod	
Description: The 'From' date of [C85B] should be on or before [35]	
Transactional error (en): The 'Accounting period of claimant company' From date in Box C85B must be on or before the return period To date in Box 35	
Transactional error (cy): Mae'n rhaid i ddyddiad O 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' ym Mlwch C5B fod ar neu ar ôl dyddiad I cyfnod y ffurflen dreth ym Mlwch 35	
Error code: 9514	179
Location:	
[CTC]/SurrenderedGroupRelief/SurrenderInformation/Company/AccountingPeriod	
Description: The period covered by [C85B] should not be longer than 12 months	
Transactional error (en): The 'Accounting period of claimant company' in Box C85B must not be longer than 12 months.	
Transactional error (cy): Ni ddylai'r 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' ym Mlwch C85B fod yn hirach na 12 mis.	
Error code: 9515	179
Location:	
[CTC]/SurrenderedGroupRelief/SurrenderInformation/Company/AccountingPeriod	
Description: The 'To' date of [C85B] should not be before the 'From' date	
Transactional error (en): The 'Accounting period of claimant company' To date must not be before the From date in Box C85B	
Transactional error (cy): Ni ddylai dyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' fod cyn y dyddiad O ym Mlwch C85B	

Error code: 9516

Location:

[CTC]/SurrenderedGroupRelief/SurrenderInformation/Company/AccountingPeriod

Description: The 'To' date of [C85B] should be on or after [30]

Transactional error (en): The 'Accounting period of claimant company' To date in Box

C85B must be on or after the return period From date in Box 30

Transactional error (cy): Mae'n rhaid i ddyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio'

ym Mlwch C85B fod ar neu ar ôl dyddiad O cyfnod y ffurflen dreth ym Mlwch 30

179

Error code: 9517

Location:

[CTC]/SurrenderedGroupRelief/SurrenderInformation/AmountSurrenderedTotal

Description: [C90] should equal the sum of all iterations of [C85D]

Transactional error (en): Box C90 must equal the sum of all 'Amount surrendered' in Boxes C85D

Transactional error (cy): Mae'n rhaid i Flwch C90 fod yn hafal i swm yr holl symiau 'Swm a ildiwyd' ym Mlychau C85D

180

Error code: 9518

Location: [CTC]/ClaimToGroupRelief

Description: [CLAIMAUTHORISATION] should be present if [N003] equals 'new' and [CLAIMTOGROUPRELIEF] is present

Transactional error (en): The Claim authorisation section must be completed if the return type is New and there is a claim to group relief

Transactional error (cy): Mae'n rhaid i'r adran 'Awdurdod cais' fod wedi ei gwblhau os ydy math y ffurflen dreth yn Newydd ac mae yna gais am ryddhad grŵp

171

Error code: 9519

Location:

[CTC]/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/NoticeOfConsentCompleted

Description: [DECLARATION] should be present if [SC151] is present

Transactional error (en): Amounts surrendered as group relief Declaration must be completed if Notice of consent is completed

Transactional error (cy): Mae'n rhaid cwblhau Symiau a ildiwyd fel Datganiad rhyddhad grŵp os yw Hysbysiad o gydsyniad wedi ei gwblhau

181

Error code: 9520

Location:

[CTC]/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached

Description: [SC152] should not be present if [DECLARATION] is present

Transactional error (en): Copies of notices of consent' must not be completed if 'Amounts surrendered as group relief Declaration' is completed.

Transactional error (cy): Ni ddylid cwblhau 'Copiâu o hysbysiadau cydsynio' os yw 'Symiau a ildiwyd fel Datganiad rhyddhad grŵp' wedi ei gwblhau.

182

Error code: 9521

Location:

[CTC]/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached

Description: If [SC152] is 'yes' then there must be a PDF attachment of type 'other' in this submission

Transactional error (en): If Amounts surrendered as group relief 'Copies of notices of consent' is Yes then a PDF attachment of type 'Other' must be included

Transactional error (cy): Os yw Symiau a ildiwyd fel rhyddhad grŵp 'Copiâu o hysbysiadau cydsynio' yn lawn yna mae'n rhaid cynnwys atodiad ar ffurf PDF o'r math 'Arall'

182

Error code: 9522

Location:

[CTC]/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached

Description: [C95] should equal [1]

Transactional error (en): The company name in Box C95 must equal the company name in Box 1

Transactional error (cy): Mae'n rhaid i enw'r cwmni ym Mlwch C95 fod yr un peth ag enw'r cwmni ym Mlwch 1

183

Error code: 9523

Location:

[CTC]/SurrenderedGroupRelief/ConsentToSurrender/Declaration/CompanyName

Description: [C95] should equal [1]

Transactional error (en): The company name in Box C95 must equal the company name in Box 1

Transactional error (cy): Mae'n rhaid i enw'r cwmni ym Mlwch C95 fod yr un peth ag enw'r cwmni ym Mlwch 1

183

Error code: 9524

Location:

[CTC]/SurrenderedGroupRelief/ConsentToSurrender/Declaration/AccountingPeriod

Description: The 'From' and 'To' dates of [C105/C110] should equal [30] and [35] respectively

Transactional error (en): Details of company surrendering relief Accounting period in Boxes C105 and C110 must match the Accounting period of the return in Boxes 30 and 35

Transactional error (cy): Mae'n rhaid i Fanylion cyfnod cyfrifyddu cwmni yn ildio rhyddhad ym Mlychau C105 ac C110 cyd-fynd â Chyfnod cyfrifyddu y ffurflen dreth ym Mlychau 30 a 35

183

Error code: 9529

Location: [CT_ProfitsTaxStructure]/Tax

Description: [PTTAX] should not exceed [PTPROFITS].

Transactional error (en): TAX should not exceed PROFITS.

342

Error code: 9530

Location: [CTG]/DeductionsAndReliefs/CapitalAllowancesManagement/Total

Description: [G65C] should equal [G65A] plus [G65B].

Transactional error (en): Box G65C must equal the sum of Boxes G65A and G65B

240

Error code: 9531 Location: [CTG]/DeductionsAndReliefs/CapitalAllowancesManagement/Total Description: [G65C] should equal [255]. Transactional error (en): Box G65C must equal Box 255	240
Error code: 9532 Location: [CTG]/DeductionsAndReliefs/NonTradeDeficits/Total Description: If [G70C] is present, [260] should be present Transactional error (en): Box G70C can only be completed if Box 260 is completed	241
Error code: 9533 Location: [CTG]/DeductionsAndReliefs/NonTradeDeficits/Total Description: If [G70C] is present, [G70A] or [G70B] should be present Transactional error (en): Box G70C can only be completed if Box G70A or Box G70B are completed	241
Error code: 9534 Location: [CTG]/DeductionsAndReliefs/NonTradeDeficits/Total Description: [G70C] should equal [G70A] plus [G70B]. Transactional error (en): Box G70C must equal the sum of Boxes G70A and G70B	241
Error code: 9535 Location: [CTG]/DeductionsAndReliefs/NonTradeDeficits/Total Description: [G70C] should equal [260]. Transactional error (en): Box G70C must equal Box 260	241
Error code: 9536 Location: [CTG]/DeductionsAndReliefs/CarriedForwardNonTradeDeficits/Total Description: If [G73C] is present, [263] should be present Transactional error (en): Box G73C can only be completed if Box 263 is completed	242
Error code: 9537 Location: [CTG]/DeductionsAndReliefs/CarriedForwardNonTradeDeficits/Total Description: If [G73C] is present, [G73A] or [G73B] should be present Transactional error (en): Box G73C can only be completed if Box G73A or Box G73B are completed	242
Error code: 9538 Location: [CTG]/DeductionsAndReliefs/CarriedForwardNonTradeDeficits/Total Description: [G73C] should equal [G73A] plus [G73B]. Transactional error (en): Box G73C must equal the sum of Boxes G73A and G73B	242
Error code: 9539 Location: [CTG]/DeductionsAndReliefs/CarriedForwardNonTradeDeficits/Total Description: [G73C] should equal [263]. Transactional error (en): Box G73C must equal Box 263	242
Error code: 9540 Location: [CTG]/DeductionsAndReliefs/NonTradingLossIntangibles/Total Description: If [G75C] is present, [265] should be present Transactional error (en): Box G75C can only be completed if Box 265 is completed	243
Error code: 9541 Location: [CTG]/DeductionsAndReliefs/NonTradingLossIntangibles/Total Description: If [G75C] is present, [G75A] or [G75B] should be present Transactional error (en): Box G75C can only be completed if Box G75A or Box G75B are completed	243
Error code: 9542 Location: [CTG]/DeductionsAndReliefs/NonTradingLossIntangibles/Total Description: [G75C] should equal [G75A] plus [G75B]. Transactional error (en): Box G75C must equal the sum of Boxes G75A and G75B	243
Error code: 9543 Location: [CTC]/SurrenderedGroupRelief/ConsentToSurrender/Declaration/TaxReference Description: [C100] should equal [3] Transactional error (en): The tax reference in Box C100 must equal the tax reference in Box 3 Transactional error (cy): Mae'n rhaid i'r cyfeirnod treth ym Mlwch C100 fod yr un peth â'r cyfeirnod treth ym Mlwch 3	183
Error code: 9544 Location: [CTC] Description: At least one of [CLAIMTOGROUPRELIEF], [SURRENDEREDGROUPRELIEF], [GROUPRELIEFCFL] or [SURRGROUPRELIEFCFL] should be present Transactional error (en): At least one of 'Part 1: Claims to group relief', 'Part 2: Amounts surrendered as group relief' must be completed, 'Part 3: Claims to group relief for carried forward losses' and 'Part 4: Amounts surrendered as group relief for carried forward losses' must be completed Transactional error (cy): Mae'n rhaid llenwi o leiaf un o'r rhain: 'Rhan 1: Ceisiadau am ryddhad grŵp' a 'Rhan 2: Symiau a ildiwyd fel rhyddhad grŵp'. Mae'n rhaid llenwi 'Rhan 3: Ceisiadau am ryddhad grŵp ar gyfer colledion a gariwyd ymlaen' a 'Rhan 4: Symiau a ildiwyd fel rhyddhad grŵp ar gyfer colledion a gariwyd ymlaen'	171

Error code: 9545	184
Location: [CTC]/GroupReliefForCarriedForwardLosses	
Description: [CLAIMAUTHORISATION2] should be present if [N003] equals 'new' and [GROUPLIEFCFL] is present	
Transactional error (en): The Claim authorisation section must be completed if the return type is New and there is a claim to group relief for carried forward losses	
Transactional error (cy): Mae'n rhaid llenwi'r adrann 'Awdurdodi cais' os mai 'Newydd' yw math y Ffurflen Dreth a bod cais am ryddhad grŵp ar gyfer colledion a gariwyd ymlaen	
Error code: 9546	185
Location:	
[CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation/Company/Accounting Period	
Description: The 'From' date of [C125B] should be on or before [35]	
Transactional error (en): The 'Accounting period From date of surrendering company' in Box C125B must be on or before the return period To date in Box 35	
Transactional error (cy): Mae'n rhaid i'r 'Dyddiad I cyfnod cyfrifyddu'r cwmni sy'n ildio' ym Mlwch C125B fod ar neu ar ôl dyddiad O cyfnod y ffurflen dreth ym Mlwch 35	
Error code: 9547	185
Location:	
[CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation/Company/Accounting Period	
Description: The period covered by [C125B] should not be longer than 12 months	
Transactional error (en): The 'Accounting period of surrendering company' in Box C125B must not be longer than 12 months.	
Transactional error (cy): Ni ddylai'r 'Cyfnod cyfrifyddu'r cwmni sy'n ildio' ym Mlwch C125B fod yn hirach na 12 mis.	
Error code: 9548	185
Location:	
[CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation/Company/Accounting Period	
Description: The 'To' date of [C125B] should not be before the 'From' date	
Transactional error (en): The 'Accounting period of surrendering company' To date must not be before the From date in Box C125B	
Transactional error (cy): Ni ddylai dyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n ildio' fod cyn y dyddiad O ym Mlwch C125B	
Error code: 9549	185
Location:	
[CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation/Company/Accounting Period	
Description: The 'To' date of [C125B] should be on or after [30]	
Transactional error (en): The 'Accounting period of surrendering company' To date in Box C125B must be on or after the return period From date in Box 30	
Transactional error (cy): Mae'n rhaid i ddylai dyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n ildio' ym Mlwch C125B fod ar neu ar ôl dyddiad O cyfnod y ffurflen dreth ym Mlwch 30	
Error code: 9550	186
Location:	
[CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation/TotalAmountClaimed	
Description: [312] should be present and equal to [C130] if [C130] is present.	
Transactional error (en): If Box C130 is completed then Box 312 must be completed and equal to Box C130	
Transactional error (cy): Os yw Blwch C130 wedi ei gwblhau mae'n rhaid i Flwch 312 fod wedi ei gwblhau ac yn hafal i Flwch C130	
Error code: 9551	186
Location:	
[CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation/TotalAmountClaimed	
Description: [C130] should equal the sum of all iterations of [C125D]	
Transactional error (en): Box C130 must equal the sum of 'Claims to' group relief for carried forward losses Amount Claimed' in Boxes C125D	
Transactional error (cy): Mae'n rhaid i Flwch C130 fod yn hafal i swm 'Ceisiadau am ryddhad grŵp ar gyfer colledion a gariwyd ymlaen - Swm a Hawliwyd' ym Mlychau C125D	
Error code: 9552	187
Location:	
[CTC]/GroupReliefForCarriedForwardLosses/ClaimAuthorisation/CopyOfNoticesOfConsentAttached	
Description: If [SC172] is 'yes' then there must be a PDF attachment of type 'other' in this submission.	
Transactional error (en): If 'Copy of notices of consent' is completed then a PDF attachment of type 'Other' must be included	
Transactional error (cy): Os ydy 'Copi o hysbysiadau cydsynio wedi eu hatodi' wedi ei gwblhau yna mae'n rhaid bod atodiad ar ffurf PDF o'r math 'Arall' yn bresennol	
Error code: 9553	187
Location:	
[CTC]/GroupReliefForCarriedForwardLosses/ClaimAuthorisation/CopyOfNoticesOfConsentAttached	
Description: [312] should exceed 0 if [SC172] is present	
Transactional error (en): If 'Copy of notices of consent' is completed then Box 312 must be greater than 0 (zero)	
Transactional error (cy): Os ydy 'Copi o hysbysiadau cydsynio wedi eu hatodi' wedi ei gwblhau yna mae'n rhaid bod Blwch 312 yn fwy na 0 (sero)	

Error code: 9554
Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/TotalSurrender
Description: [C185] should equal the sum of [C160], [C165], [C170], [C175] and [C180]
Transactional error (en): Box C185 must equal the sum of Boxes C160, C165, C170, C175 and C180
Transactional error (cy): Mae'n rhaid i Flwch C80 fod yn hafal i swm Blychau C160, C165, C170, C175 ac C180

Error code: 9555
Location:
[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/SurrenderInformation/Company/AccountingPeriod
Description: The 'From' date of [C190B] should be on or before [35]
Transactional error (en): The 'Accounting period of claimant company' From date in Box C190B must be on or before the return period To date in Box 35
Transactional error (cy): Mae'n rhaid i ddyddiad O 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' ym Mlwch C190B fod ar neu ar ôl dyddiad I cyfnod y ffurflen dreth ym Mlwch 35

Error code: 9556
Location:
[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/SurrenderInformation/Company/AccountingPeriod
Description: The period covered by [C190B] should not be longer than 12 months
Transactional error (en): The 'Accounting period of claimant company' in Box C190B must not be longer than 12 months.
Transactional error (cy): Ni ddylai 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' ym Mlwch C190B fod yn hirach na 12 mis

Error code: 9557
Location:
[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/SurrenderInformation/Company/AccountingPeriod
Description: The 'To' date of [C190B] should not be before the 'From' date
Transactional error (en): The 'Accounting period of claimant company' To date must not be before the From date in Box C190B
Transactional error (cy): Ni ddylai dyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' fod cyn y dyddiad O ym Mlwch C190B

Error code: 9558
Location:
[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/SurrenderInformation/Company/AccountingPeriod
Description: The 'To' date of [C190B] should be on or after [30]
Transactional error (en): The 'Accounting period of claimant company' To date in Box C190B must be on or after the return period From date in Box 30
Transactional error (cy): Mae'n rhaid i ddyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' ym Mlwch C190B fod ar neu ar ôl dyddiad O cyfnod y ffurflen dreth ym Mlwch 30

Error code: 9559
Location:
[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/SurrenderInformation/Amounts/UnrenderedTotal
Description: [C195] should equal the sum of all iterations of [C190D]
Transactional error (en): Box C195 must equal the sum of all 'Amount surrendered' in Boxes C190D
Transactional error (cy): Mae'n rhaid i Flwch C195 fod yn hafal i swm yr holl symiau 'Swm a ildiwyd' ym Mlychau C190D

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

Error code: 9561
Location:
[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/ConsentOptions/NoticeOfConsentCompleted
Description: [DECLARATION2] should be present if [SC189] is present
Transactional error (en): Amounts surrendered as group relief for carried forward losses Declaration must be completed if Notice of consent is completed
Transactional error (cy): Mae'n rhaid llenwi 'Datganiad – Symiau a ildiwyd fel rhyddhad grŵp ar gyfer colledion a gariwyd ymlaen' os yw'r 'Hysbysiad o gydsyniad' wedi ei lenwi

Error code: 9562
Location:
[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/ConsentOptions/NoticeOfConsentCompleted
Description: [C195] should exceed 0 if [SC189] is present
Transactional error (en): If 'Simplified arrangement in force' is completed then Box C195 must be greater than 0 (zero)
Transactional error (cy): Os yw 'Trefniant syml mewn grym' wedi ei gwblhau yna mae'n rhaid i Flwch C195 fod yn fwy na 0 (sero)

Error code: 9563	193
Location:	
[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/ConsentOptions/NoticeOfConsentCompleted	
Description: [SC189] should not be present if [SC190] is present	
Transactional error (en): 'Notice of consent completed' must not be Yes if 'Copy of notices of consent attached' is Yes	
Transactional error (cy): Rhaid i hysbysiad cydysynio wedi ei gwblhau peidio â bod yn lawn os ydy 'Copi o hysbysiadau cydysynio wedi eu hatodi' yn lawn	
Error code: 9564	194
Location:	
[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached	
Description: [SC190] should not be present if [DECLARATION2] is present	
Transactional error (en): 'Copies of notices of consent' must not be completed if 'Amounts surrendered as group relief for carried forward losses Declaration' is completed	
Transactional error (cy): Ni ddylid llenwi 'Copiâu o hysbysiadau cydysynio' os yw 'Datganiad Symiau a ildiwyd fel rhyddhad grŵp ar gyfer colledion a gariwyd ymlaen' wedi ei lenwi	
Error code: 9565	194
Location:	
[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached	
Description: If [SC190] is 'yes' then there must be a PDF attachment of type 'other' in this submission.	
Transactional error (en): If Amounts surrendered as group relief for carried forward losses 'Copies of notices of consent' is Yes then a PDF attachment of type 'Other' must be included	
Transactional error (cy): Os yw Symiau a ildiwyd fel rhyddhad grŵp ar gyfer colledion a gariwyd ymlaen 'Copiâu o hysbysiadau cydysynio' yn 'lawn', mae'n rhaid cynnwys atodiad ar ffurf PDF o'r math 'Arall'	
Error code: 9566	194
Location:	
[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached	
Description: [C195] should exceed 0 if [SC190] is present	
Transactional error (en): If 'Copy of notices of consent' is Yes then Box C195 must be greater than 0 (zero)	
Transactional error (cy): Os ydy 'Copi o hysbysiadau cydysynio wedi eu hatodi' yn lawn yna mae'n rhaid bod Blwch C195 yn fwy na 0 (zero)	
Error code: 9567	195
Location:	
[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/Declaration/CompanyName	
Description: [C200] should equal [1]	
Transactional error (en): The company name in Box C200 must equal the company name in Box 1	
Transactional error (cy): Mae'n rhaid i enw'r cwmni ym Mlwch C200 fod yr un peth ag enw'r cwmni ym Mlwch 1	
Error code: 9568	195
Location:	
[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/Declaration/TaxReference	
Description: [C205] should equal [3]	
Transactional error (en): The tax reference in Box C205 must equal the tax reference in Box 3	
Transactional error (cy): Mae'n rhaid i'r cyfeirnod treth ym Mlwch C205 fod yr un peth â'r cyfeirnod treth ym Mlwch 3	
Error code: 9569	196
Location:	
[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/Declaration/AccountingPeriod	
Description: The 'From' and 'To' dates of [C210/C215] should equal [30] and [35] respectively	
Transactional error (en): Details of company surrendering relief Accounting period in Boxes C210 and C215 must match the Accounting period of the return in Boxes 30 and 35	
Transactional error (cy): Mae'n rhaid i Fanylion cyfnod cyfrifyddu cwmni yn ildio rhyddhad ym Mlychau C210 ac C215 cyd-fynd â Chyfnod cyfrifyddu y ffurflen dreth ym Mlychau 30 a 35	
Error code: 9570	243
Location: [CTG]/DeductionsAndReliefs/NonTradingLossIntangibles/Total	
Description: [G75C] should equal [265].	
Transactional error (en): Box G75C must equal Box 265	
Error code: 9571	244
Location: [CTG]/DeductionsAndReliefs/TradingLosses/Total	
Description: If [G80C] is present, [275] should be present	
Transactional error (en): Box G80C can only be completed if Box 275 is completed	

Error code: 9572 Location: [CTG]/DeductionsAndReliefs/TradingLosses/Total Description: If [G80C] is present, [G80A] or [G80B] should be present Transactional error (en): Box G80C can only be completed if Box G80A or Box G80B are completed	244
Error code: 9573 Location: [CTG]/DeductionsAndReliefs/TradingLosses/Total Description: [G80C] should equal [G80A] plus [G80B] Transactional error (en): Box G80C must equal the sum of Boxes G80A and G80B	244
Error code: 9574 Location: [CTG]/DeductionsAndReliefs/TradingLosses/Total Description: [G80C] should equal [275]. Transactional error (en): Box G80C must equal Box 275	244
Error code: 9575 Location: [CTG]/DeductionsAndReliefs/TradingLossesUsed/Total Description: [G85C] should equal [G85B]. Transactional error (en): Box G85C must equal Box G85B	245
Error code: 9576 Location: [CTG]/DeductionsAndReliefs/TradingLossesCarriedBack Description: If [G90] is present, [280] should be present Transactional error (en): Box G90 can only be completed if Box 280 is completed	246
Error code: 9577 Location: [CTG]/DeductionsAndReliefs/TradingLossesCarriedForward/Total Description: If [G92C] is present, [285] should be present Transactional error (en): Box G92C can only be completed if Box 285 is completed	246
Error code: 9578 Location: [CTG]/DeductionsAndReliefs/TradingLossesCarriedForward/Total Description: If [G92C] is present, [G92A] or [G92B] should be present Transactional error (en): Box G92C can only be completed if Box G92A or Box G92B are completed	246
Error code: 9579 Location: [CTG]/DeductionsAndReliefs/TradingLossesCarriedForward/Total Description: [G92C] should equal [G92A] plus [G92B] Transactional error (en): Box G92C must equal the sum of Boxes G92A and G92B	246
Error code: 9580 Location: [CTG]/DeductionsAndReliefs/TradingLossesCarriedForward/Total Description: [G92C] should equal [285]. Transactional error (en): Box G92C must equal Box 285	246
Error code: 9581 Location: [CTG]/DeductionsAndReliefs/TradingLossesCarriedForwardUsed/Total Description: [G93C] should equal [G93B]. Transactional error (en): Box G93C must equal Box G93B	247
Error code: 9582 Location: [CTG]/DeductionsAndReliefs/NonTradeCapitalAllowances/Total Description: If [G95C] is present, [290] should be present Transactional error (en): Box G95C can only be completed if Box 290 is completed	248
Error code: 9583 Location: [CTG]/DeductionsAndReliefs/NonTradeCapitalAllowances/Total Description: If [G95C] is present, [G95A] or [G95B] should be present Transactional error (en): Box G95C can only be completed if Box G95A or Box G95B are completed	248
Error code: 9584 Location: [CTG]/DeductionsAndReliefs/NonTradeCapitalAllowances/Total Description: [G95C] should equal [G95A] plus [G95B] Transactional error (en): Box G95C must equal the sum of Boxes G95A and G95B	248
Error code: 9585 Location: [CTG]/DeductionsAndReliefs/NonTradeCapitalAllowances/Total Description: [G95C] should equal [290]. Transactional error (en): Box G95C must equal Box 290	248
Error code: 9586 Location: [CTG]/DeductionsAndReliefs/TotalOfDeductionsAndReliefs/Total Description: If [G100C] is present, [295] should be present Transactional error (en): Box G100C can only be completed if Box 295 is completed	249
Error code: 9587 Location: [CTG]/DeductionsAndReliefs/TotalOfDeductionsAndReliefs/Total Description: If [G100C] is present, [G100A] or [G100B] should be present Transactional error (en): Box G100C can only be completed if Box G100A or Box G100B are completed	249

Error code: 9588 Location: [CTG]/DeductionsAndReliefs/TotalOfDeductionsAndReliefs/Total Description: [G100C] must equal the sum of [G50C], [G55C], [G60C], [G65C], [G70C], [G73C], [G75C], [G80C], [G92C] and [G95C] Transactional error (en): Box G100C must equal the sum of Boxes G50C, G55C, G60C, G65C, G70C, G73C, G75C, G80C, G92C and G95C	249
Error code: 9589 Location: [CTG]/DeductionsAndReliefs/TotalOfDeductionsAndReliefs/Total Description: [G100C] should equal [295]. Transactional error (en): Box G100C must equal Box 295	249
Error code: 9590 Location: [CTG]/DeductionsAndReliefs/TotalOfDeductionsAndReliefs/Total Description: [G100C] should equal [G100A] plus [G100B] Transactional error (en): Box G100C must equal the sum of Boxes G100A and G100B	249
Error code: 9591 Location: [CTG]/DeductionsAndReliefs/ProfitsBeforeDonationsAndGroupRelief/Total Description: If [G105C] is present, [300] should be present Transactional error (en): Box G105C can only be completed if Box 300 is completed	250
Error code: 9592 Location: [CTG]/DeductionsAndReliefs/ProfitsBeforeDonationsAndGroupRelief/Total Description: If [G105C] is present, [G105A] or [G105B] should be present Transactional error (en): Box G105C can only be completed if Box G105A or Box G105B are completed	250
Error code: 9593 Location: [CTG]/DeductionsAndReliefs/ProfitsBeforeDonationsAndGroupRelief/Total Description: [G105C] must equal [G45C] minus [G100C] Transactional error (en): Box G105C must equal Box G45C minus Box G100C	250
Error code: 9594 Location: [CTG]/DeductionsAndReliefs/ProfitsBeforeDonationsAndGroupRelief/Total Description: [G105C] should equal [300]. Transactional error (en): Box G105C must equal Box 300	250
Error code: 9595 Location: [CTG]/DeductionsAndReliefs/ProfitsBeforeDonationsAndGroupRelief/Total Description: [G105C] should equal [G105A] plus [G105B] Transactional error (en): Box G105C must equal the sum of Boxes G105A and G105B	250
Error code: 9596 Location: [CTG]/DeductionsAndReliefs/QualifyingDonations/Total Description: If [G110C] is present, [305] should be present Transactional error (en): Box G110C can only be completed if Box 305 is completed	252
Error code: 9597 Location: [CTG]/DeductionsAndReliefs/QualifyingDonations/Total Description: If [G110C] is present, [G110A] or [G110B] should be present Transactional error (en): Box G110C can only be completed if Box G110A or Box G110B are completed	252
Error code: 9598 Location: [CTG]/DeductionsAndReliefs/QualifyingDonations/Total Description: [G110C] should equal [G110A] plus [G110B] Transactional error (en): Box G110C must equal the sum of Boxes G110A and G110B	252
Error code: 9599 Location: [CTG]/DeductionsAndReliefs/QualifyingDonations/Total Description: [G110C] should equal [305]. Transactional error (en): Box G110C must equal Box 305	252
Error code: 9611 Location: [CTE]/InformationRequired/Expenditure/TradingCosts Description: [E50] should exceed 0 if [E95] is present Transactional error (en): Box E50 must be greater than 0 (zero) if Box E95 is completed Transactional error (cy): Mae'n rhaid i flwch E50 fod yn fwy na 0 (sero) os yw blwch E95 wedi ei gwblhau	205
Error code: 9612 Location: [CTE]/InformationRequired/Expenditure/UKlandBuildings Description: [E60] should exceed 0 if [E100] is present Transactional error (en): Box E60 must be greater than 0 (zero) if Box E100 is completed Transactional error (cy): Mae'n rhaid i flwch E60 fod yn fwy na 0 (sero) os yw blwch E100 wedi ei gwblhau	206
Error code: 9613 Location: [CTE]/InformationRequired/Assets/InvestmentsOrLoans/Qualifying Description: [E180] should not be present if [E185] is present Transactional error (en): Box E180 must not be completed if Box E185 is completed. Transactional error (cy): Ni ddylid cwblhau blwch E180 os yw blwch E185 wedi ei gwblhau.	211

Error code: 9614	205
Location: [CTE]/InformationRequired/Income/Total	
Description: [E90] should equal the sum of [E50], [E55], [E60], [E65], [E70], [E75], [E80] and [E85]	
Transactional error (en): Box E90 must equal the sum of Boxes E50, E55, E60, E65, E70, E75, E80 and E85	
Transactional error (cy): Mae'n rhaid i Flwch E9 fod yn hafal i swm Blychau E50, E55, E60, E65, E70, E75, E80 ac E85	
Error code: 9615	207
Location: [CTE]/InformationRequired/Expenditure/Total	
Description: [E125] should equal the sum of [E95], [E100], [E105], [E110], [E115] and [E120]	
Transactional error (en): Box E125 must equal the sum of Boxes E95, E100, E105, E110, E115 and E120	
Transactional error (cy): Mae'n rhaid i Flwch E25 fod yn hafal i swm Blychau E95, E100, E105, E110, E115 ac E120	
Error code: 9650	213
Location: [CTF]/TonnageTax	
Description: [QUALIFYINGSHIPS] or [RELEVANTSHIPPINGPROFITS] should be present if [TONNAGETAX] is present	
Transactional error (en): Supplementary form CT600F can only be present if at least one of 'Part 3 Relevant shipping profits' or 'Part 4: Computation of tonnage tax profits' is completed	
Transactional error (cy): Gall ffurflen atodol CT600F dim ond fod yn bresennol os yw o leiaf un o'r rhain wedi ei cwblhau: 'Rhan 3: Elw llongau perthnasol' neu 'Rhan 4: Cyfrifiant elw treth tunelled'	
Error code: 9651	214
Location: [CTF]/TonnageTax/Information/TonnageGroup/GroupElection	
Description: [F10] should be present if [F5A/F5B] equals 'yes'	
Transactional error (en): Box F10 must be completed if Box F5A is Yes	
Transactional error (cy): Mae'n rhaid cwblhau Blwch F10 os yw Blwch F5A yn lawn	
Error code: 9652	214
Location: [CTF]/TonnageTax/Information/TonnageGroup/GroupElection	
Description: [F25A/F25B/F25C] should be present if [F5A/F5B] equals 'yes'	
Transactional error (en): Box F25A, F25B or F25C must be completed if Box F5A is Yes	
Transactional error (cy): Mae'n rhaid cwblhau Blwch F25A, F25B neu F25C os yw Blwch F5A yn lawn	
Error code: 9653	215
Location: [CTF]/TonnageTax/Information/TonnageGroup/Name	
Description: [F10] should not be present if [F5A/F5B] equals 'no'	
Transactional error (en): Box F10 must not be completed if Box F5B is No	
Transactional error (cy): Ni ddylid cwblhau Blwch F10 os yw Blwch F5B yn Na	
Error code: 9656	215
Location: [CTF]/TonnageTax/Information/CompanyMetCharteredInLimit	
Description: [F20A/F20B/F20C] should equal 'na' if [F5A/F5B] equals 'yes'	
Transactional error (en): If Box F5A is Yes then Box F20C must be Not applicable	
Transactional error (cy): Os yw Blwch F5A yn lawn yna mae'n rhaid i Flwch F20C fod yn Ddim yn gymwys	
Error code: 9659	216
Location: [CTF]/TonnageTax/Information/GroupMetCharteredInLimit	
Description: [F25A/F25B/F25C] should not be present if [F5A/F5B] equals 'no'	
Transactional error (en): Boxes F25A, F25B or F25C must not be completed if Box F5B is No	
Transactional error (cy): Ni ddylid cwblhau Blychau F25A, F25B neu F25C os yw Blwch F5A yn Na	
Error code: 9660	216
Location: [CTF]/TonnageTax/Information/OffshoreActivities	
Description: [OFFSHORETRAININGALLOWANCE] should be present if [F40A/F40B] equals 'yes'	
Transactional error (en): Part 2 Offshore training allowance must be completed if Box F40A is Yes	
Transactional error (cy): Mae'n rhaid cwblhau Rhan 2 Lwfans hyfforddi altraeth os yw Blwch F40A yn lawn	
Error code: 9663	222
Location: [CTF]/TonnageTax/QualifyingShips/Total	
Description: [F70] should equal (the sum of all iterations of [F70G]) rounded down to the nearest whole pound	
Transactional error (en): Box F70 must equal the sum of 'Tonnage Tax profits' in boxes 70G rounded down to the nearest whole pound.	
Transactional error (cy): Mae'n rhaid i Flwch F70 fod yn hafal i swm 'Elw Treth tunelled' ym mlychau 70G wedi ei dalgrynnu lawr i'r bunt agosaf	
Error code: 9664	214
Location: [CTF]/TonnageTax/Information	
Description: [F35A/F35B] should be present if [F30A/F30B/F30C] equals 'yes'	
Transactional error (en): Box F35A or F35B must be completed if Box F30A is Yes	
Transactional error (cy): Mae'n rhaid cwblhau Blwch F35A neu F35B os yw Blwch F30A yn lawn	

Error code: 9665 Location: [CTF]/TonnageTax/Information/Flagging Description: [F35A/F35B] should not be present if [F30A/F30B/F30C] does not equal 'yes' Transactional error (en): Boxes F35A or F35B must not be completed if Box F30A is Yes Transactional error (cy): Ni ddylid cwblhau Blwch F35A neu F35B os yw Blwch F30A yn lawn	216
Error code: 9666 Location: [CTF]/TonnageTax/OffshoreTrainingAllowance Description: [OFFSHORETRAININGALLOWANCE] should not be present if [F40A/F40B] equals 'no' Transactional error (en): Part 2 Offshore training allowance must not be present if Box F40B is No Transactional error (cy): Mae'n rhaid cwblhau Rhan 2 Lwfans hyfforddi alltraeth os yw Blwch F40B yn Na	217
Error code: 9701 Location: [CTG]/DeductionsAndReliefs/GroupRelief/Total Description: If [G115C] is present, [310] should be present Transactional error (en): Box G115C can only be completed if Box 310 is completed	253
Error code: 9702 Location: [CTG]/DeductionsAndReliefs/GroupRelief/Total Description: If [G115C] is present, [G115A] or [G115B] should be present Transactional error (en): Box G115C can only be completed if Box G115A or Box G115B are completed	253
Error code: 9703 Location: [CTG]/DeductionsAndReliefs/GroupRelief/Total Description: [G115C] should equal [G115A] plus [G115B] Transactional error (en): Box G115C must equal the sum of Boxes G115A and G115B	253
Error code: 9704 Location: [CTG]/DeductionsAndReliefs/GroupRelief/Total Description: [G115C] should equal [310]. Transactional error (en): Box G115C must equal Box 310	253
Error code: 9705 Location: [CTG]/DeductionsAndReliefs/GroupReliefForCarriedForwardLosses/Total Description: If [G117C] is present, [312] should be present Transactional error (en): Box G117C can only be completed if Box 312 is completed	254
Error code: 9706 Location: [CTG]/DeductionsAndReliefs/GroupReliefForCarriedForwardLosses/Total Description: If [G117C] is present, [G117A] or [G117B] should be present Transactional error (en): Box G117C can only be completed if Box G117A or Box G117B are completed	254
Error code: 9707 Location: [CTG]/DeductionsAndReliefs/GroupReliefForCarriedForwardLosses/Total Description: [G117C] should equal [G117A] plus [G117B] Transactional error (en): Box G117C must equal the sum of Boxes G117A and G117B	254
Error code: 9708 Location: [CTG]/DeductionsAndReliefs/GroupReliefForCarriedForwardLosses/Total Description: [G117C] should equal [312]. Transactional error (en): Box G117C must equal Box 312	254
Error code: 9709 Location: [CTG]/DeductionsAndReliefs/ChargeableProfits/Total Description: If [G120C] is present, [G120A] or [G120B] should be present Transactional error (en): Box G120C can only be completed if Box G120A or Box G120B are completed	255
Error code: 9710 Location: [CTL] Description: If [N115] is present at least one of [SL001] and [SL042] must be present Transactional error (en): Supplementary form CT600L is present so Step 1 section or SME section must be completed	301
Error code: 9711 Location: [CTL] Description: [SL010] should be present if ([L25] minus [L45]) exceeds 0 Transactional error (en): Step 2 section on supplementary form CT600L must be completed if Box L25 minus Box L45 is greater than 0	301
Error code: 9712 Location: [CTL] Description: [SL015] should be present if ([L50] minus [L65]) exceeds 0 Transactional error (en): Step 3 section on supplementary form CT600L must be completed if Box L50 minus Box L65 is greater than 0	301
Error code: 9713 Location: [CTL] Description: [SL019] should be present if ([L70] minus [L80]) exceeds 0 Transactional error (en): Step 4 section on supplementary form CT600L must be completed if Box L70 minus Box L80 is greater than 0	301

Error code: 9714 Location: [CTL] Description: [SL022] should be present if ([L85] minus [L90]) exceeds 0 Transactional error (en): Step 5 section on supplementary form CT600L must be completed if Box L85 minus Box L90 is greater than 0	301
Error code: 9715 Location: [CTL] Description: [SL025] should be present if ([L95] minus [L100]) exceeds 0 Transactional error (en): Step 6 section on supplementary form CT600L must be completed if Box L95 minus Box L100 is greater than 0	301
Error code: 9716 Location: [CTL] Description: [SL030] should be present if ([L105] minus [L120]) exceeds 0 Transactional error (en): Step 7 section on supplementary form CT600 must be completed if Box L105 minus Box L120 is greater than 0	301
Error code: 9717 Location: /IREnvelope/CompanyTaxReturn/ResearchAndDevelopment Description: [142] should equal 'yes' if [N115] is present. Transactional error (en): Supplementary form CT600L is present so Box 142 must be completed	118
Error code: 9718 Location: [CTL]/Step1 Description: If [SL001] is present at least one of [L15] and [L20] must be present Transactional error (en): Step 1 section on supplementary form CT600L can only be present if either Box L15 or Box L20 are completed	302
Error code: 9719 Location: [CTL]/Step1 Description: [L30] should be present if [475] is present and [SL001] is present Transactional error (en): Box L30 must be completed if Step 1 section on supplementary form CT600L is present and Box 475 is completed	302
Error code: 9720 Location: [CTL]/Step1/RandDExpenditureOnWhichRDECisClaimedInThisAccountingPeriod Description: [L15] should be present if [L10] is present Transactional error (en): Box L15 must be completed if Box L10 is completed	302
Error code: 9721 Location: [CTL]/Step1/RDECclaimForThisAccountingPeriod Description: [L15] is valid only if it is less than [L10] Transactional error (en): Box L15 must be less than Box L10	302
Error code: 9722 Location: [CTL]/Step1/RDECclaimForThisAccountingPeriod Description: If [L185] or [L190] are present then [L15] must equal [L185] + [L190] Transactional error (en): If Box L185 or Box L190 are completed then Box L15 must equal the sum of Boxes L185 and L190	302
Error code: 9723 Location: [CTL]/Step1/RDECclaimForThisAccountingPeriod Description: [L10] should be present if [L15] is present Transactional error (en): Box L10 must be completed if Box L15 is completed	302
Error code: 9724 Location: [CTL]/Step1/TotalRDECforTheAccountingPeriod Description: [L25] is valid only if it equals ([L15] plus [L20]) Transactional error (en): Box L25 must equal the sum of Boxes L15 and L20	303
Error code: 9725 Location: [CTL]/Step1/CorporationTaxLiability Description: [L30] is valid only if this equals [475] Transactional error (en): Box L30 must equal Box 475	303
Error code: 9726 Location: [CTL]/Step1/CorporationTaxLiability Description: [L40] should be present if [L30] is present Transactional error (en): Box L40 must be completed if Box L30 is completed	303
Error code: 9727 Location: [CTL]/Step1/IncomeTaxDeductedFromProfitsApplicableToCorporationTaxLiability Description: If [L35] is present [L30] should be present Transactional error (en): Box L35 can only be completed if Box L30 is completed	304
Error code: 9728 Location: [CTL]/Step1/IncomeTaxDeductedFromProfitsApplicableToCorporationTaxLiability Description: [L35] is valid only if this does not exceed [515] Transactional error (en): Box L35 must be less than or equal to Box 515	304

Error code: 9729 Location: [CTL]/Step1/IncomeTaxDeductedFromProfitsApplicableToCorporationTaxLiability Description: [L35] is valid only if this does not exceed [L30] Transactional error (en): Box L35 must be less than or equal to Box L30	304
Error code: 9730 Location: [CTL]/Step1/MaximumAmountAvailableForStep1SetOff Description: [L40] is valid only if this equals ([L30] minus [L35]) Transactional error (en): Box L40 must equal Box L30 minus Box L35	304
Error code: 9731 Location: [CTL]/Step1/AmountOfRDECusedToDischargeCorporationTaxAtStep1 Description: [L45] is valid only if it equals [L195] Transactional error (en): Box L45 must equal L195	304
Error code: 9732 Location: [CTL]/Step1/AmountOfRDECusedToDischargeCorporationTaxAtStep1 Description: [L45] must equal the lesser of [L25] and [L40]. If [L40] is not present then [L45] must be zero. Transactional error (en): Box L45 must equal the lesser of Boxes L25 and L40. If Box L25 is not completed then Box L45 must equal 0.	304
Error code: 9733 Location: [CTL]/Step1/AmountOfRDECusedToDischargeCorporationTaxAtStep1 Description: [L195] should be present if [L45] is present Transactional error (en): Box L195 must be completed if Box L45 is completed	304
Error code: 9734 Location: [CTL]/Step2 Description: If [SL010] is present then [SL001] must be present Transactional error (en): Step 2 section on supplementary form CT600L can only be completed if Step 1 section on the same form is completed	305
Error code: 9735 Location: [CTL]/Step2 Description: [L55] should be present if [L15] is present and [SL010] is present Transactional error (en): Box L55 must be completed if L15 and Step 2 on supplementary form CT600L are both completed	305
Error code: 9736 Location: [CTL]/Step2 Description: [SL032] should be present if [SL010] is present Transactional error (en): RDEC carried forward section on supplementary form CT600L must be completed if Step 2 section on the same form is completed	305
Error code: 9737 Location: [CTL]/Step2/Step1BalanceCarriedForwardToStep2 Description: [L50] is valid only if it equals ([L25] minus [L45]) Transactional error (en): Box L50 must equal Box L25 minus Box L45	305
Error code: 9738 Location: [CTL]/Step2/CorporationTaxChargeOnRDECforThisAccountingPeriod Description: [L55] must not be less than [L15] multiplied by the lowest of ([CT RATE FOR NI TRADING PROFITS], [FULL RATE OF CT], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT], [EQUIV. LOW CT RATE]) at either [30] or [35] Transactional error (en): Box L55 must not be less than Box L15 multiplied by the lowest tax rate of [FULL RATE OF CT], [FULL RF RATE OF CT], [RF SMALL CO RATE OF CT], [EQUIV. LOW CT RATE] or [CT RATE FOR NI TRADING PROFITS] at either the return period start date in Box 30 or the return period end date in Box 35	305
Error code: 9739 Location: [CTL]/Step2/CorporationTaxChargeOnRDECforThisAccountingPeriod Description: [L60] should be present if [L55] is present Transactional error (en): Box L60 must be completed if Box L55 is completed	305
Error code: 9740 Location: [CTL]/Step2/TotalRDECArisingInThisAPlessCorporationTaxChargeOnTheRDECforThisAP Description: [L60] is valid only if this equals ([L15] minus [L55]) Transactional error (en): Box L60 must equal Box L15 minus Box L55	306
Error code: 9741 Location: [CTL]/Step2/Step2RestrictionCarriedForwardToNextAccountingPeriod Description: [L65] is valid only if this equals [L130] Transactional error (en): Box L65 must equal Box L130	306
Error code: 9743 Location: [CTL]/Step3 Description: If [SL015] is present then [SL010] should be present Transactional error (en): Step 3 section on supplementary form CT600L can only be completed if Step 2 section on the same form is completed	306
Error code: 9744 Location: [CTL]/Step3/Step2BalanceCarriedForwardToStep3 Description: [L70] is valid only if this equals ([L50] minus [L65]) Transactional error (en): Box L70 must equal Box L50 minus Box L65	307

Error code: 9745 Location: [CTL]/Step3/Step3RestrictionCarriedForwardToNextAP Description: [L80] is valid only if this equals [L145] Transactional error (en): Box L80 must equal Box L145	307
Error code: 9746 Location: [CTL]/Step3/Step3RestrictionCarriedForwardToNextAP Description: If [L75] is less than [L70] then [L80] must equal [L70] – [L75], else [L80] must equal zero Transactional error (en): If Box L75 is less than Box L70 then Box L80 must equal Box L70 minus L75 otherwise Box L80 must equal 0	307
Error code: 9747 Location: [CTL]/Step3/Step3RestrictionCarriedForwardToNextAP Description: [L145] should be present if [L80] is present Transactional error (en): Box L80 must be completed if Step 3 section on supplementary form CT600L is completed	307
Error code: 9748 Location: [CTL]/Step4 Description: If [SL019] is present then [SL015] should be present Transactional error (en): Step 4 section on supplementary form CT600L can only be completed if Step 3 section on the same form is completed	307
Error code: 9749 Location: [CTL]/Step4/Step3BalanceCarriedForwardToStep4 Description: [L85] is valid only if this equals ([L70] minus [L80]) Transactional error (en): Box L85 must equal Box L70 minus Box L80	308
Error code: 9750 Location: [CTH]/Royalties/DeductionAmount Description: For each iteration of [ROYALTIES], [H5G] must equal [H5D] multiplied by ([H5F] divided by 100) and rounded to the nearest penny (round down for fractions less than half a penny, and round up for fractions of half a penny or greater) Transactional error (en): All 'Amount of tax deducted from payment' amounts in Boxes H5G must equal 'Gross Amount of Royalty paid' in Boxes H5D multiplied by 'Rate of tax deducted from payment' in Boxes H5F divided by 100 and rounded to the nearest penny (round down for fractions less than half a penny and round up for fractions of half a penny or greater). Transactional error (cy): Mae'n rhaid i'r holl symiau 'Swm o drefn a didynnwyd o'r taliad' ym Mlychau H5G fod yn hafal i 'Swm Gros Breindal a dalwyd' ym Mlychau H5D wedi ei luosi â 'Cyfradd treth a didynnwyd o'r taliad' ym Mlychau H5F wedi ei rhannu â 100 a'i dalgrynnu i'r geiniog agosaf (talgrynwch i lawr ar gyfer ffracslynau sy'n llai na hanner ceiniog ac i fyny ar gyfer ffracslynau o hanner ceiniog neu fwy).	269
Error code: 9751 Location: [CTL]/Step4/AmountUsedToDischargeCorporationTaxLiabilityOfAnotherAccountingPeriod Description: [L90] is valid only if this does not exceed [L85] Transactional error (en): Box L90 must be less than or equal to Box L85	308
Error code: 9752 Location: [CTL]/Step5 Description: If [SL022] is present then [SL019] should be present Transactional error (en): Step 5 section on supplementary form CT600L can only be completed if Step 4 section on the same form is completed	308
Error code: 9753 Location: [CTL]/Step5 Description: [SL038] should be present if [SL022] is present Transactional error (en): RDEC surrendered section on supplementary form CT600L must be completed if Step 5 section on the same form is completed	308
Error code: 9754 Location: [CTL]/Step5/Step4BalanceCarriedForwardToStep5 Description: [L95] should equal ([L85] minus [L90]) Transactional error (en): Box L95 must equal Box L85 minus Box L90	309
Error code: 9755 Location: [CTL]/Step5/CreditSurrenderedToGroupMember Description: [L100] should not exceed [L95] Transactional error (en): Box L100 must be less than or equal to Box L95	309
Error code: 9756 Location: [CTL]/Step5/CreditSurrenderedToGroupMember Description: [L100] should equal [L160] Transactional error (en): Box L100 must equal Box L160	309
Error code: 9757 Location: [CTL]/Step5/CreditSurrenderedToGroupMember Description: [L160] should be present if [L100] is present Transactional error (en): Box L160 must be completed if L100 completed	309
Error code: 9758 Location: [CTL]/Step6 Description: If [SL025] is present [SL022] should be present Transactional error (en): Step 6 section on supplementary form CT600L can only be completed if Step 5 section on the same form is completed	309

Error code: 9759 Location: [CTL]/Step6/Step5BalanceCarriedForwardToStep6 Description: [L105] should equal ([L95] minus [L100]) Transactional error (en): Box L105 must equal Box L95 minus Box L100	310
Error code: 9760 Location: [CTL]/Step6/AmountUsedToDischargeOtherCompanyLiabilityOnThisCTSA Description: [L110] should not exceed [L105] Transactional error (en): Box L110 must be less than or equal to Box L105	310
Error code: 9761 Location: [CTL]/Step6/AmountUsedToDischargeOtherCompanyLiabilityOnThisCTSA Description: [L110] should equal [L200] Transactional error (en): Box L110 must equal L200	310
Error code: 9762 Location: [CTL]/Step6/AmountUsedToDischargeOtherCompanyLiabilityOnThisCTSA Description: [L200] should be present if [L110] is present Transactional error (en): Box L200 must be completed if Box L110 is completed	310
Error code: 9763 Location: [CTL]/Step6/AmountUsedToDischargeAnyOtherCompanyLiability Description: [L115] should not exceed ([L105] minus [L110]) Transactional error (en): Box L115 must be less than or equal to Box L105 minus Box L110	310
Error code: 9764 Location: [CTL]/Step6/TotalUsedToDischargeOtherCompanyLiability Description: [L120] should equal ([L110] plus [L115]) Transactional error (en): Box L120 must equal the sum of Boxes L110 and L115	310
Error code: 9765 Location: [CTL]/Step7 Description: If [SL030] is present then [SL025] should be present Transactional error (en): Step 7 section on supplementary form CT600L can only be completed if Step 6 section on the same form is completed	311
Error code: 9766 Location: [CTL]/Step7/PayableRDEC Description: [L125] should equal ([L105] minus [L120]) Transactional error (en): Box L125 must equal Box L105 minus Box L120	311
Error code: 9767 Location: [CTL]/Step7/PayableRDEC Description: [L125] should equal [880] Transactional error (en): Box L125 must equal Box 880	311
Error code: 9768 Location: [CTL]/RDECcarriedForward Description: If [SL032] is present [SL010] should be present Transactional error (en): RDEC carried forward section on supplementary form CT600L can only be completed if Step 2 section on the same form is completed	311
Error code: 9769 Location: [CTL]/RDECcarriedForward/Step2Restriction Description: [L130] should equal [L65] Transactional error (en): Box L130 must equal Box L65	312
Error code: 9770 Location: [CTL]/RDECcarriedForward/SurrenderedToOtherGroupCompany Description: [L135] should equal [L155] Transactional error (en): Box L135 must equal Box L155	312
Error code: 9771 Location: [CTL]/RDECcarriedForward/SurrenderedToOtherGroupCompany Description: [SL038] should be present if [L135] is present Transactional error (en): RDEC surrendered section on supplementary form CT600L must be completed if Box L135 is completed	312
Error code: 9772 Location: [CTL]/RDECcarriedForward/SurrenderedToOtherGroupCompany Description: [L155] should be present if [L135] is present Transactional error (en): Box L155 must be completed if Box L135 is completed	312
Error code: 9774 Location: [CTL]/RDECcarriedForward/Step3Restriction Description: [L145] should equal [L80] Transactional error (en): Box L145 must equal Box L80	313
Error code: 9775 Location: [CTL]/RDECcarriedForward/TotalCarriedForwardToNextAP Description: [L150] should equal ([L140] plus [L145]) Transactional error (en): Box L150 must equal the sum of L140 and L145	313

Error code: 9776 Location: [CTL]/RDECsurrendered Description: If [SL038] is present at least one of [SL022] and [L135] should be present Transactional error (en): RDEC surrendered section on supplementary form CT600L can only be completed if Step 5 section or Box L135 are completed	313
Error code: 9777 Location: [CTL]/RDECsurrendered/Step2RestrictionSurrendered Description: [L155] should equal [L135] Transactional error (en): Box L155 must equal Box L135	313
Error code: 9778 Location: [CTL]/RDECsurrendered/Step5CreditSurrenderedToGroupMember Description: [L160] should equal [L100] Transactional error (en): Box L160 must equal Box L100	314
Error code: 9779 Location: [CTL]/RDECsurrendered/TotalSurrendered Description: [L165] should equal ([L155] plus [L160]) Transactional error (en): Box L165 must equal the sum of Boxes L155 and L160	314
Error code: 9780 Location: [CTL]/SME Description: If [SL042] is present at least one of [L170] and [L185] and [L190] should be present Transactional error (en): SME section on supplementary form CT600L can only be completed if Box L170, L185 or L190 are completed	314
Error code: 9781 Location: [CTL]/SME/RandDPayableTaxCreditSetOffAgainstOtherLiabilitiesOnThisReturn Description: If [L175] is present [L170] should be present Transactional error (en): Box L175 can only be completed if Box L170 is completed	315
Error code: 9782 Location: [CTL]/SME/RandDPayableTaxCreditSetOffAgainstOtherLiabilitiesOnThisReturn Description: [L175] should not exceed [L170] Transactional error (en): Box L175 must be less than or equal to Box L170	315
Error code: 9783 Location: [CTL]/SME/RandDPayableTaxCreditSetOffAgainstOtherLiabilitiesOnThisReturn Description: [L175] should equal [L205] Transactional error (en): Box L175 must equal Box L205	315
Error code: 9784 Location: [CTL]/SME/RandDPayableTaxCreditSetOffAgainstOtherLiabilitiesOnThisReturn Description: [L205] should be present if [L175] is present Transactional error (en): Box L205 must be completed if Box L175 is completed	315
Error code: 9785 Location: [CTL]/SME/RandDBalancePayableTaxCredit Description: If [L180] is present [L170] should be present Transactional error (en): Box L180 can only be completed if Box L170 is completed	315
Error code: 9786 Location: [CTL]/SME/RandDBalancePayableTaxCredit Description: [L180] should equal ([L170] minus [L175]) Transactional error (en): Box L180 must equal Box L170 minus Box L175	315
Error code: 9787 Location: [CTL]/TotalRandDSetOffAgainstLiabilities/RDECstep1DischargeAmount Description: [L195] should equal [L45] Transactional error (en): Box L195 must equal Box L45	316
Error code: 9788 Location: [CTL]/TotalRandDSetOffAgainstLiabilities/RDECstep6DischargeAmountForThisAccountingPeriod Description: [L200] should equal [L110] Transactional error (en): Box L200 must equal Box L110	317
Error code: 9789 Location: [CTL]/TotalRandDSetOffAgainstLiabilities/SMERandDBalancePayableTaxCreditUsedToDiscourageOtherLiabilitiesOnThisReturn Description: [L205] should equal [L175] Transactional error (en): Box L205 must equal Box L175	317
Error code: 9790 Location: [CTL]/TotalRandDSetOffAgainstLiabilities/Total Description: [L210] should equal the sum of [L195], [L200], and [L205] Transactional error (en): Box L210 must equal the sum of Boxes L195, L200 and L205	317
Error code: 9791 Location: [CTL]/TotalRandDSetOffAgainstLiabilities/Total Description: [L210] should equal [530] Transactional error (en): Box L210 must equal Box 530	317

Error code: 9800 Location: [CTI] Description: [I70] should be present if [I65] exceeds 0 Transactional error (en): Box I70 must be completed if Box I65 is greater than 0 (zero) Transactional error (cy): Mae'n rhaid cwblhau Blwch I70 os yw Blwch I65 yn fwy na 0 (sero)	272
Error code: 9801 Location: [CTI] Description: [I75] should be present if [I15] equals 'yes' and ([I5] minus [I20]) exceeds 0 Transactional error (en): Box I75 must be completed if Box I15 is completed and Box I5 minus Box I20 is greater than 0 (zero). Transactional error (cy): Mae'n rhaid cwblhau Blwch I75 os yw Blwch I15 wedi ei gwblhau a Blwch I5 llai Blwch I20 yn fwy na 0 (sero).	272
Error code: 9802 Location: [CTI]/CalculationOfSupplementaryCharge/DisallowingFinancingCosts/Total Description: [I30] should equal [I20] plus [I25] Transactional error (en): Box I30 must equal the sum of Boxes I20 and I25 Transactional error (cy): Mae'n rhaid i Flwch I30 fod yn hafal i swm Blychau I20 ac I25	275
Error code: 9803 Location: [CTI]/CalculationOfSupplementaryCharge/Profits Description: [I35] should equal [I5] plus [I30] if [I10] equals 'yes' Transactional error (en): If Box I10 is completed then Box I35 must equal the sum of Boxes I5 and I30 Transactional error (cy): Os yw Blwch I10 wedi ei gwblhau yna mae'n rhaid i Flwch I35 fod yn hafal i swm Blychau I5 ac I30	275
Error code: 9804 Location: [CTI]/CalculationOfSupplementaryCharge/Profits Description: If [I15] is 'yes' then [I35] must equal [I30] minus [I5] if the sum is positive, or zero otherwise. Transactional error (en): If Box I5 is completed then Box I35 must equal Box I30 minus Box I5. If the result is negative please enter 0 (zero). Transactional error (cy): Os yw Blwch I5 wedi ei gwblhau yna mae'n rhaid i Flwch I35 fod yn hafal i Flwch I30 llai Blwch I5. Os yw'r canlyniad yn negatif cofnodwch 0 (sero).	275
Error code: 9805 Location: [CTI]/CalculationOfSupplementaryCharge/MinusLosses Description: [I50] should not exceed [I35] Transactional error (en): Box I50 must not be greater than Box I35 Transactional error (cy): Ni ddylai Blwch I50 fod yn fwy na Blwch I35	276
Error code: 9807 Location: [CTI]/CalculationOfSupplementaryCharge/Tax Description: [505] should be present and equal to [I70] if [I70] is present Transactional error (en): If Box I70 is completed then Box 505 must be completed and equal to Box I70 Transactional error (cy): Os yw Blwch I70 wedi ei gwblhau mae'n rhaid i Flwch 505 fod wedi ei gwblhau ac yn hafal i Flwch I70	277
Error code: 9808 Location: [CTG]/DeductionsAndReliefs/ChargeableProfits/Total Description: [G120C] must equal [G105C] minus (the sum of [G110C], [G115C], and [G117C]) Transactional error (en): Box G120C must equal Box G105C minus (the sum of Boxes G110C, G115C and G117C)	255
Error code: 9809 Location: [CTG]/DeductionsAndReliefs/ChargeableProfits/Total Description: [G120C] should equal [315]. Transactional error (en): Box G120C must equal Box 315	255
Error code: 9810 Location: [CTG]/DeductionsAndReliefs/ChargeableProfits/Total Description: [G120C] should equal [G120A] plus [G120B] Transactional error (en): Box G120C must equal the sum of Boxes G120A and G120B	255
Error code: 9811 Location: [CTG]/TaxReconciliation Description: [G135C] should be present if ([G125C] plus [G130C]) exceeds 0 Transactional error (en): Box G135C must be completed if the sum of Boxes G125C and G130C is greater than zero	255
Error code: 9812 Location: [CTG]/TaxReconciliation Description: [G150C] should be present if ([G140C] plus [G145C]) exceeds 0 Transactional error (en): Box G150C must be completed if the sum of Boxes G140C and G145C is greater than zero	255
Error code: 9813 Location: [CTI]/NetRingFenceTrade/RingFenceCorpTaxIncluded Description: [585] must be present and equal to [I80] if [I80] is present Transactional error (en): If Box I80 is completed then Box 585 must be completed and equal to Box I80 Transactional error (cy): Os yw Blwch I80 wedi ei gwblhau mae'n rhaid i Flwch 585 fod wedi ei gwblhau ac yn hafal i Flwch I80	278

Error code: 9814 Location: [CTI]/NetRingFenceTrade/SupplementaryChargeTax Description: [590] must be present and equal to [I85] if [I85] is present Transactional error (en): If Box I85 is completed then Box 590 must be completed and equal to Box I85 Transactional error (cy): Os yw Blwch I85 wedi ei gwblhau mae'n rhaid i Flwch 590 fod wedi ei gwblhau ac yn hafal i Flwch I85	278
Error code: 9816 Location: [CTI]/CalculationOfSupplementaryCharge/FieldAllowance Description: [I60] should not exceed [I35] minus [I50] Transactional error (en): Box I60 must not be greater than Box I35 minus Box I50 Transactional error (cy): Ni ddylai Blwch I60 fod yn fwy na Blwch I35 llai Blwch I50	276
Error code: 9817 Location: [CTI]/CalculationOfSupplementaryCharge/NetProfits Description: [I65] should equal [I45] minus the sum of [I50], [I55] and [I60] Transactional error (en): Box I65 must equal Box I45 minus the sum of Boxes I50, I55 and I60 Transactional error (cy): Mae'n rhaid i Flwch I65 fod yn hafal i Flwch I45 llai swm Blychau I50, I55 ac I60	277
Error code: 9818 Location: [CTI]/CalculationOfSupplementaryCharge/Tax Description: If [RF-SUPPLEMENTARY-CHARGE-RATE] does not change in the period [30] to [35] inclusive: [I70] should equal [I65] at [RF-SUPPLEMENTARY-CHARGE-RATE] for that period Transactional error (en): If the ring fence supplementary charge rate does not change in the accounting period of the return then Box I70 must equal Box I65 multiplied by the ring fence supplementary charge rate for that period	277
Error code: 9819 Location: [CTI]/CalculationOfSupplementaryCharge/Tax Description: If [RF-SUPPLEMENTARY-CHARGE-RATE] changes in the period [30] to [35] inclusive: let part1 = (the number of days from [30] to the end of the old rate inclusive, multiplied by [I65] and divided by number of days from [30] to [35] inclusive); let part2 = [I65] minus part1; [I70] must equal part1 at the former value of [RF-SUPPLEMENTARY-CHARGE-RATE] + part2 at the latter value of [RF-SUPPLEMENTARY-CHARGE-RATE] To round part1: If the pence figure is equal to or greater than 50p then round part1 up, otherwise round part1 down, to the nearest whole pound. Transactional error (en): If the ring fence supplementary charge rate changes in the accounting period of the return then Box I70 must be calculated as follows. Part1 equals the number of days from the return period From date in Box 30 to the date the rate changed multiplied by Box I65 and divided by the number of days in the accounting period of the return. If the pence figure is equal to or greater than 50p then round Part1 up otherwise round down, to the nearest whole pound. Part2 equals Box I65 minus Part1. Multiply each Part by the applicable ring fence supplementary charge rate and add together	277
Error code: 9820 Location: [CTG]/TaxReconciliation/ResearchAndDevelopmentCredit/Total Description: If [G125C] is present, [530] should be present Transactional error (en): Box G125C can only be completed if Box 530 is completed	256
Error code: 9821 Location: [CTG]/TaxReconciliation/ResearchAndDevelopmentCredit/Total Description: If [G125C] is present, [G125A] or [G125B] should be present Transactional error (en): Box G125C can only be completed if Box G125A or Box G125B are completed	256
Error code: 9822 Location: [CTG]/TaxReconciliation/ResearchAndDevelopmentCredit/Total Description: [G125C] should equal [G125A] plus [G125B] Transactional error (en): Box G125C must equal the sum of Boxes G125A and G125B	256
Error code: 9823 Location: [CTG]/TaxReconciliation/ResearchAndDevelopmentCredit/Total Description: [G125C] should equal [530]. Transactional error (en): Box G125C must equal Box 530	256
Error code: 9824 Location: [CTG]/TaxReconciliation/CreativeCredit/Total Description: If [G130C] is present, [540] should be present Transactional error (en): Box G130C can only be completed if Box 540 is completed	257
Error code: 9825 Location: [CTG]/TaxReconciliation/CreativeCredit/Total Description: If [G130C] is present, [G130A] or [G130B] should be present Transactional error (en): Box G130C can only be completed if Box G130A or Box G130B are completed	257
Error code: 9826 Location: [CTG]/TaxReconciliation/CreativeCredit/Total Description: [G130C] should equal [G130A] plus [G130B] Transactional error (en): Box G130C must equal the sum of Boxes G130A and G130B	257

Error code: 9827 Location: [CTG]/TaxReconciliation/CreativeCredit/Total Description: [G130C] should equal [540]. Transactional error (en): Box G130C must equal Box 540	257
Error code: 9828 Location: [CTG]/TaxReconciliation/ResearchAndDevelopmentOrCreativeTaxCredit/Total Description: If [G135C] is present, [545] should be present Transactional error (en): Box G135C can only be completed if Box 545 is completed	258
Error code: 9829 Location: [CTG]/TaxReconciliation/ResearchAndDevelopmentOrCreativeTaxCredit/Total Description: If [G135C] is present, [G135A] or [G135B] should be present Transactional error (en): Box G135C can only be completed if Box G135A or Box G135B are completed	258
Error code: 9830 Location: [CTG]/TaxReconciliation/ResearchAndDevelopmentOrCreativeTaxCredit/Total Description: [G135C] should equal [G125C] plus [G130C] Transactional error (en): Box G135C must equal the sum of Boxes G125C and G130C	258
Error code: 9831 Location: [CTG]/TaxReconciliation/ResearchAndDevelopmentOrCreativeTaxCredit/Total Description: [G135C] should equal [545]. Transactional error (en): Box G135C must equal Box 545	258
Error code: 9832 Location: [CTG]/TaxReconciliation/ResearchAndDevelopmentOrCreativeTaxCredit/Total Description: [G135C] should equal [G135A] plus [G135B] Transactional error (en): Box G135C must equal the sum of Boxes G135A and G135B	258
Error code: 9833 Location: [CTG]/TaxReconciliation/LandRemediationCredit/Total Description: If [G140C] is present, [550] should be present Transactional error (en): Box G140C can only be completed if Box 550 is completed	259
Error code: 9834 Location: [CTG]/TaxReconciliation/LandRemediationCredit/Total Description: If [G140C] is present, [G140A] or [G140B] should be present Transactional error (en): Box G140C can only be completed if Box G140A or Box G140B are completed	259
Error code: 9835 Location: [CTG]/TaxReconciliation/LandRemediationCredit/Total Description: [G140C] should equal [G140A] plus [G140B] Transactional error (en): Box G140C must equal the sum of Boxes G140A and G140B	259
Error code: 9839 Location: /IRenvelope/CompanyTaxReturn/AllowancesAndCharges/ZeroEmissionsCars Description: [726]/[727] should not be present if [35] is on or before '2021-03-31' Transactional error (en): Boxes 726 and 727 must not be completed if the return period end date in Box 35 is on or before 31/03/2021	96
Error code: 9900 Location: [XBRLSubmissionDetails]/Instance Description: If multiple repetitions of EncodedInlineXBRLDocument are submitted, exactly one should have an EntryPoint attribute. Transactional error (en): You have tried to submit multi page accounts or computations but have not identified the main or primary page with an Entry Point attribute. Transactional error (cy): Rydych wedi ceisio cyflwyno cyfrifon neu gyfrifiannau aml dudalen ond nid ydych wedi nodi'r prif dudalen gyda phriodoedd Pwynt Mynediad.	137
Error code: 9901 Location: [XBRLSubmissionDetails]/Instance Description: If multiple repetitions of InlineXBRLDocument are submitted, exactly one should have an EntryPoint attribute. Transactional error (en): You have tried to submit multi page accounts or computations but have not identified the main or primary page with an Entry Point attribute. Transactional error (cy): Rydych wedi ceisio cyflwyno cyfrifon neu gyfrifiannau aml dudalen ond nid ydych wedi nodi'r prif dudalen gyda phriodoedd Pwynt Mynediad.	137
Error code: 9902 Location: [XBRLSubmissionDetails]/Extension Description: [EXTENSION] should not be present if [RAWXBRLDOCUMENT] Transactional error (en): An extension taxonomy must not be provided if raw XBRL is submitted. Please contact your software supplier. Transactional error (cy): Ni ddylai estyniad tacsonomeg cael ei rhoi os yw XBRL crai yn cael ei chyflwyno. Cysylltwch â'ch darparwr meddalwedd.	140
Error code: 9952 Location: [ArisingAndMaximum]/SurrenderMaximum Description: If there is an entry in the second box of the arising and maximum pair, there must be an entry greater than zero in the first box of the pair. Transactional error (en): The 'Maximum available for surrender as group relief' is completed so the amount 'Arising' must be greater than zero. Transactional error (cy): Mae 'Yr uchafswm sydd ar gael i'w ildio fel rhyddhad grŵp' wedi ei gwblhau felly mae'n rhaid i'r swm sy'n 'Codi' fod yn fwy na sero.	146

Error code: 9953	146
Location: [ArisingAndMaximum]/SurrenderMaximum	
Description: If there is an entry in the second box of the pair, it must not be greater than the entry in the first box of the pair.	
Transactional error (en): The 'Maximum available for surrender as group relief' must not be greater than the amount 'Arising'.	
Transactional error (cy): Ni ddylai "Yr uchafswm sydd ar gael i'w ildio fel rhyddhad grŵp' fod yn fwy na'r swm sy'n 'Codi'.	
Error code: 9954	63
Location:	
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupRelief	
Description: If [N003] equals 'new' and [310] is greater than zero then [C10] must be present	
Transactional error (en): Box C10 must be completed if the return type is New and Box 310 is greater than 0 (zero)	
Transactional error (cy): Mae'n rhaid cwblhau Blwch C10 os yw math y ffurflen dreth yn Newydd a Blwch 310 yn fwy na 0 (sero)	
Error code: 9955	63
Location:	
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupRelief	
Description: If [N003] is 'new' and [310] is greater than zero then [SC161] or [AUTHORISATION] must be present	
Transactional error (en): If return type is New and Box 310 is greater than 0 (zero) then 'Copy of Notices of Consent Attached' must be Yes or 'Authorisation of claim to group relief for simplified arrangements' must be completed	
Transactional error (cy): Os yw math y ffurflen dreth yn Newydd a Blwch 310 yn fwy na 0 (sero) yna mae'n rhaid i 'Copi o Hysbysiadau Cydysynio wedi eu hatodi' fod yn lawn neu mae'n rhaid cwblhau 'Awdurdod o gais ar gyfer rhyddhad grŵp ar gyfer trefniadau syml'	
Error code: 9956	64
Location:	
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/RingFenceProfitsIncluded	
Description: [135] should equal 'yes' or [N003] should equal 'amended' if [320] is present	
Transactional error (en): Box 320 can only be completed if Box 135 is completed or return type is Amended	
Transactional error (cy): Gellir ond cwblhau Blwch 320 os yw Blwch 135 wedi ei gwblhau neu mae'r math o ffurflen dreth yn Diwygiedig	
Error code: 9957	259
Location: [CTG]/TaxReconciliation/LandRemediationCredit/Total	
Description: [G140C] should equal [550].	
Transactional error (en): Box G140C must equal Box 550	
Error code: 9958	260
Location: [CTG]/TaxReconciliation/LifeAssuranceCompanyCredit/Total	
Description: If [G145C] is present, [555] should be present	
Transactional error (en): Box G145C can only be completed if Box 555 is completed	
Error code: 9959	260
Location: [CTG]/TaxReconciliation/LifeAssuranceCompanyCredit/Total	
Description: [G145C] should equal [G145B].	
Transactional error (en): Box G145C must equal box G145B	
Error code: 9960	260
Location: [CTG]/TaxReconciliation/LifeAssuranceCompanyCredit/Total	
Description: [G145C] should equal [555].	
Transactional error (en): Box G145C must equal Box 555	
Error code: 9961	181
Location:	
[CTC]/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/NoticeOfConsentCompleted	
Description: [SC151] should not be present if [SC152] is present	
Transactional error (en): Notice of consent completed' must not be Yes if 'Copy of notices of consent attached' is Yes	
Transactional error (cy): Rhaid i hysbysiad cydysynio wedi ei gwblhau peidio â bod yn lawn os ydy 'Copi o hysbysiadau cydysynio wedi eu hatodi' yn lawn	
Error code: 9962	261
Location: [CTG]/TaxReconciliation/TotalLandAndLifeCredit/NorthernIreland	
Description: [G150A] should equal [G140A].	
Transactional error (en): Box G150A must equal Box G140A	
Error code: 9963	261
Location: [CTG]/TaxReconciliation/TotalLandAndLifeCredit/Total	
Description: If [G150C] is present, [560] should be present	
Transactional error (en): Box G150C can only be completed if Box 560 is completed	
Error code: 9964	261
Location: [CTG]/TaxReconciliation/TotalLandAndLifeCredit/Total	
Description: [G150C] should equal [G150A] plus [G150B]	
Transactional error (en): Box G150C must equal the sum of Boxes G150A and G150B	

Error code: 9965	43
Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Computations	
Description: If [90B] is absent, then there must be a Computations element as a child of [N107], or at least one instance of [N106] with type = 'computations'.	
Transactional error (en): You must provide a Tax Computation with the return unless you provide a valid reason not to supply it	
Transactional error (cy): Mae'n rhaid i chi gyflwyno Cyfrifiant Treth gyda'r ffurflen dreth oni bai eich bod yn rhoi rheswm dilys dros beidio â'i chyflwyno	
Error code: 9966	43
Location: /IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Computations	
Description: If [90B] is absent, then there must not be both a Computations element as a child of [N107] and any instances of [N106] with type = 'computations'.	
Transactional error (en): You cannot provide both iXBRL and PDF Tax Computations with the return	
Transactional error (cy): Ni allwch roi iXBRL a Chyfrifiannau Treth PDF gyda'r ffurflen dreth	
Error code: 9967	261
Location: [CTG]/TaxReconciliation/TotalLandAndLifeCredit/Total	
Description: If [G150C] is present, [G150A] or [G150B] should be present	
Transactional error (en): Box G150C can only be completed if Box G150A or Box G150B are completed	
Error code: 9968	261
Location: [CTG]/TaxReconciliation/TotalLandAndLifeCredit/Total	
Description: [G150C] should equal [G140C] plus [G145C]	
Transactional error (en): Box G150C must equal the sum of Boxes G140C and G145C	
Error code: 9969	261
Location: [CTG]/TaxReconciliation/TotalLandAndLifeCredit/Total	
Description: [G150C] should equal [560].	
Transactional error (en): Box G150C must equal Box 560	
Error code: 9970	138
Location: [XBRLSubmissionDetails]/Instance/EncodedInlineXBRLDocument	
Description: If multiple repetitions of [ENCODEDINLINEXBRLDOCUMENT] are submitted, each must have a Filename attribute.	
Transactional error (en): You have tried to submit multi page accounts or computations but have not provided file name attributes for each of the pages	
Transactional error (cy): Rydych wedi ceisio cyflwyno cyfrifon neu gyfrifiannau aml dudalen ond nid ydych wedi nodi priodoleddau enw'r ffeil ar gyfer pob un o'r tudalennau	
Error code: 9970	139
Location: [XBRLSubmissionDetails]/Instance/InlineXBRLDocument	
Description: If multiple repetitions of [INLINEXBRLDOCUMENT] are submitted, each must have a Filename attribute.	
Transactional error (en): You have tried to submit multi page accounts or computations but have not provided file name attributes for each of the pages	
Transactional error (cy): Rydych wedi ceisio cyflwyno cyfrifon neu gyfrifiannau aml dudalen ond nid ydych wedi nodi priodoleddau enw'r ffeil ar gyfer pob un o'r tudalennau.	
Error code: 9971	42
Location:	
/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/Accounts/NoAccountsReason	
Description: If [90A] is "PDF accounts attached with explanation", then there must be at least one instance of [N106] with type = 'accounts'.	
Transactional error (en): You must provide a set of PDF Accounts if 'No accounts reason' is completed with 'PDF accounts attached with explanation'	
Transactional error (cy): Mae'n rhaid i chi gyflwyno set o Gyfrifon PDF os yw'r 'Rheswm dim cyfrifor' wedi ei gwblhau gyda 'Cyfrifon PDF sydd wedi eu hatodi ynghyd ag esboniad'	
Error code: 9972	263
Location: [CTG]/TaxReconciliation/CapitalAllowancesFirstYearCredit/Total	
Description: If [G155C] is present, [565] should be present	
Transactional error (en): Box G155C can only be completed if Box 565 is completed	
Error code: 9973	174
Location:	
[CTC]/ClaimToGroupRelief/ClaimAuthorisation/CopyOfNoticesOfConsentAttached	
Description: [310] should exceed 0 if [SC161] is present	
Transactional error (en): If 'Copy of notices of consent' is completed then Box 310 must be greater than 0 (zero)	
Transactional error (cy): Os ydy 'Copi o hysbysiadau cydsynio wedi eu hatodi' wedi ei gwblhau yna mae'n rhaid bod Blwch 310 yn fwy na 0 (sero)	
Error code: 9974	181
Location:	
[CTC]/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/SimplifiedArrangementInForce	
Description: [C90] should exceed 0 if [SC150] is present	
Transactional error (en): If 'Simplified arrangement in force' is completed then Box C90 must be greater than 0 (zero)	
Transactional error (cy): Os yw 'Trefniant syml mewn grym' wedi ei gwblhau yna mae'n rhaid i Blwch C90 fod yn fwy na 0 (sero)	

Error code: 9975
Location: [CTC]/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/NoticeOfConsentCompleted
Description: [C90] should exceed 0 if [SC151] is present
Transactional error (en): If 'Notice of consent completed' is Yes then Box C90 must be greater than 0 (zero)
Transactional error (cy): Os ydy 'Copi o Hysbysiad Cydsynio wedi ei hatodi' yn lawn yna mae'n rhaid bod Blwch C90 yn fwy na 0 (sero)

Error code: 9976
Location: [CTC]/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached
Description: [C90] should exceed 0 if [SC152] is present
Transactional error (en): If 'Copy of notices of consent' is Yes then Box C90 must be greater than 0 (zero)
Transactional error (cy): Os ydy 'Copi o hysbysiadau cydsynio wedi eu hatodi' yn lawn yna mae'n rhaid bod Blwch C90 yn fwy na 0 (sero)

Error code: 9977
Location: [CTG]/TaxReconciliation/CapitalAllowancesFirstYearCredit/Total
Description: If [G155C] is present, [G155A] or [G155B] should be present
Transactional error (en): Box G155C can only be completed if Box G155A or Box G155B are completed

Error code: 9978
Location: [CTG]/TaxReconciliation/CapitalAllowancesFirstYearCredit/Total
Description: [G155C] should equal [G155A] plus [G155B]
Transactional error (en): Box G155C must equal the sum of Boxes G155A and G155B

Error code: 9979
Location: [CTG]/TaxReconciliation/CapitalAllowancesFirstYearCredit/Total
Description: [G155C] should equal [565].
Transactional error (en): Box G155C must equal Box 565

Error code: 9980
Location: [CTG]/LossesDeficitsAndExcess/LossesOfTradesUK/Total
Description: If [G165C] is present, the 'Arising' element of [780/785] should be present
Transactional error (en): Box G165C can only be completed if Box 780 is completed

Error code: 9981
Location: [CTG]/LossesDeficitsAndExcess/LossesOfTradesUK/Total
Description: If [G165C] is present, [G165A] or [G165B] should be present
Transactional error (en): Box G165C can only be completed if Box G165A or Box G165B are completed

Error code: 9982
Location: [CTG]/LossesDeficitsAndExcess/LossesOfTradesUK/Total
Description: [G165C] should equal [G165A] plus [G165B]
Transactional error (en): Box G165C must equal the sum of Boxes G165A and G165B

Error code: 9983
Location: [CTG]/LossesDeficitsAndExcess/LossesOfTradesUK/Total
Description: [G165C] must equal the 'Arising' element of [780/785].
Transactional error (en): Box G165C must equal Box 780

Error code: 9984
Location: [CTG]/LossesDeficitsAndExcess/LossesOfTradesOutsideUK/Total
Description: If [G170C] is present, [790] should be present
Transactional error (en): Box G170C can only be completed if Box 790 is completed

Error code: 9985
Location: [CTG]/LossesDeficitsAndExcess/LossesOfTradesOutsideUK/Total
Description: [G170C] should equal [G170B].
Transactional error (en): Box G170C must equal Box G170B

Error code: 9986
Location: [CTG]/LossesDeficitsAndExcess/LossesOfTradesOutsideUK/Total
Description: [G170C] should equal [790].
Transactional error (en): Box G170C must equal Box 790

Error code: 9987
Location: [CTG]/Indicators/BackOfficeActivities
Description: If [G175] is present, [8] should be present
Transactional error (en): Box G175 can only be completed if Box 8 is completed

Error code: 9988
Location: [CTG]/Indicators/SMEelectionIntoLargeCompanyRegime
Description: If [G185] is present, [8] should be present
Transactional error (en): Box G185 can only be completed if Box 8 is completed

Mapping Id Index

[100]	45	[3]	36
[105]	46	[40]	39
[110]	46	[430]	70
[115]	46	[435]	71
[120]	47	[440]	71
[125]	47	[445]	72
[130]	47	[450]	72
[135]	48	[455]	73
[140]	48	[45]	39
[141]	48	[460]	73
[142]	49	[465]	73
[145]	49	[470]	73
[150]	49	[471]	74
[155]	51	[472]	74
[160]	52	[473]	75
[165]	52	[474]	75
[170]	52	[475]	76
[172]	53	[480]	77
[175]	53	[485]	77
[180]	53	[490]	77
[185]	53	[495]	78
[190]	54	[496]	78
[195]	54	[4]	36
[1]	35	[500]	78
[200]	54	[505]	78
[205]	55	[50]	39
[210]	55	[510]	79
[215]	55	[515]	79
[220]	56	[520]	80
[225]	56	[525]	80
[230]	56	[526]	80
[235]	57	[527]	81
[240]	58	[528]	81
[245]	58	[530]	83
[250]	58	[535]	83
[255]	59	[540]	83
[260]	59	[545]	83
[263]	59	[550]	84
[265]	60	[555]	84
[275]	60	[55]	40
[280]	60	[560]	84
[285]	61	[565]	84
[290]	61	[570]	85
[295]	61	[575]	85
[2]	35	[580]	85
[300]	62	[585]	86
[305]	62	[586]	86
[30]	38	[590]	87
[310]	63	[595]	87
[312]	63	[5]	36
[315]	64	[600]	88
[320]	64	[605]	88
[325]	65	[60]	40
[330]	66	[610]	88
[335]	66	[615]	88
[340]	67	[620]	89
[345]	67	[625]	89
[35]	38	[630]	89
[380]	68	[631]	90
[385]	69	[635]	90
[390]	69	[640]	90
[395]	70	[645]	90

[647]	91	[900]	109
[650]	91	[905]	110
[655]	92	[90A]	42
[65]	40	[90B]	44
[660]	92	[910]	110
[665]	92	[915]	110
[670]	92	[920]	111
[675]	93	[925]	111
[680]	93	[930]	112
[685]	93	[935]	112
[690]	94	[940]	112
[695/700]	94	[955]	113
[6]	37	[95]	45
[705/710]	95	[960]	113
[70]	41	[965]	113
[711]	95	[975]	114
[713/714]	95	[985]	114
[715/720]	96	[A10A]	153
[721/722]	96	[A10B]	154
[723/724]	96	[A15]	154
[725/730]	97	[A20]	154
[726/727]	96	[A25]	155
[735]	97	[A25A]	156
[736]	98	[A25B]	156
[737/738]	98	[A25C]	156
[740/745]	98	[A25D]	156
[746/747]	99	[A30]	157
[748/749]	99	[A35]	157
[750/755]	100	[A40]	157
[751/752]	99	[A45]	158
[75]	41	[A50]	159
[760]	100	[A50A]	159
[765]	100	[A50B]	159
[770]	101	[A50C]	159
[771]	101	[A50D]	160
[775]	101	[A55]	160
[780/785]	102	[A5]	153
[790]	102	[A60]	160
[795/800]	102	[A65]	161
[7]	37	[A70]	161
[805/810]	103	[A75]	162
[80A]	42	[A80]	162
[80B]	43	[ALLCHARITABLE]	201
[815]	103	[Arising]	146
[820]	103	[ASSETINFORMATION]	280
[825]	103	[ASSETS]	207
[830/835]	104	[AUTHORISATION2]	188
[840]	104	[AUTHORISATION]	175
[845]	104	[AVOIDANCESCHEMES]	292
[850/855]	104	[B10]	167
[856]	105	[B15]	167
[857]	105	[B20]	168
[858]	106	[B25]	168
[85A]	42	[B30]	168
[85B]	43	[B35]	169
[860]	106	[B5A]	164
[865]	107	[B5B]	164
[870]	107	[B5C]	165
[875]	107	[B5D]	165
[880]	108	[B5E]	166
[885]	108	[B5F]	166
[890]	108	[B5G]	166
[895]	109	[B5H]	166
[8]	37	[B5I]	167

[B5J]	167	[COMPANY3]	185
[BASETAXONOMYVERSIONDATE]	138	[COMPANY4]	191
[C100]	183	[COMPANY]	172
[C105/C110]	183	[COMPANYINFORMATIONPAGEB]	164
[C10]	173	[COMPANYINFORMATIONPAGEC2]	185
[C115]	184	[COMPANYINFORMATIONPAGEC]	172
[C120]	184	[CONSENTOPTIONS2]	193
[C125A]	185	[CONSENTOPTIONS]	181
[C125B]	185	[CONSENTTOSURRENDER2]	193
[C125C]	186	[CONSENTTOSURRENDER]	181
[C125D]	186	[Country]	126
[C130]	186	[DECLARATION2]	195
[C135]	187	[DECLARATION]	182
[C140]	188	[DEDUCTIONSANDRELIEFSG]	236
[C145]	188	[DISALLOWEDFINANCINGCOSTS]	274
[C150]	188	[E100]	206
[C155]	188	[E105]	206
[C15]	174	[E10]	200
[C160]	189	[E110]	206
[C161]	189	[E115]	206
[C165]	190	[E120]	207
[C170]	190	[E125]	207
[C175]	190	[E130]	208
[C180]	190	[E135]	208
[C185]	190	[E140]	208
[C190A]	191	[E145]	208
[C190B]	191	[E150]	209
[C190C]	192	[E155]	209
[C190D]	192	[E15]	201
[C195]	192	[E160]	209
[C200]	195	[E165]	210
[C205]	195	[E170]	210
[C20]	174	[E175]	210
[C210/C215]	196	[E180]	211
[C220]	196	[E185]	211
[C225]	196	[E190]	211
[C25]	175	[E20]	201
[C30]	175	[E25]	202
[C35]	176	[E45]	202
[C40]	176	[E50]	203
[C45]	176	[E55]	203
[C46]	177	[E5]	200
[C50]	177	[E60]	203
[C55]	177	[E65]	204
[C5A]	172	[E70]	204
[C5B]	172	[E75]	204
[C5C]	173	[E80]	204
[C5D]	173	[E85]	204
[C60]	177	[E90]	205
[C65]	178	[E95]	205
[C70]	178	[ELECTIONTOTRANSFER]	279
[C75]	178	[ENCODEDINLINEXBRLDOCUMENT]	138
[C80]	178	[ENCODEDIXBRLFILENAME]	138
[C85A]	179	[ENTRYPOINT2]	140
[C85B]	179	[ENTRYPOINT]	138
[C85C]	180	[EXPENDITURE]	205
[C85D]	180	[EXTENSION]	140
[C90]	180	[F050]	75
[C95]	183	[F056]	74
[CLAIMAUTHORISATION2]	187	[F10]	215
[CLAIMAUTHORISATION]	174	[F11]	218
[CLAIMEXEMPTION]	200	[F12]	218
[CLAIMTOGROUPRELIEF]	171	[F15A/F15B]	215
[COMPANY2]	179	[F20A/F20B/F20C]	215

[F25A/F25B/F25C]	216	[G135C]	258
[F30A/F30B/F30C]	216	[G140]	259
[F35A/F35B]	216	[G140A]	259
[F40A/F40B]	216	[G140B]	259
[F45]	217	[G140C]	259
[F50]	217	[G145]	260
[F55A]	218	[G145B]	260
[F55B]	218	[G145C]	260
[F5A/F5B]	214	[G150]	261
[F60A]	219	[G150A]	261
[F60B]	219	[G150B]	261
[F65]	219	[G150C]	261
[F70]	222	[G155]	262
[F70A]	220	[G155A]	262
[F70B]	220	[G155B]	262
[F70C]	221	[G155C]	263
[F70D]	221	[G15]	229
[F70E]	221	[G15B]	229
[F70F]	221	[G15C]	229
[F70G]	222	[G165]	263
[F70H]	222	[G165A]	263
[F70I]	222	[G165B]	264
[FILENAME2]	141	[G165C]	264
[FILENAME3]	141	[G170]	264
[FILENAME]	137	[G170B]	264
[G100]	249	[G170C]	265
[G100A]	249	[G175]	265
[G100B]	249	[G180]	265
[G100C]	249	[G185]	266
[G105]	250	[G20]	230
[G105A]	250	[G20A]	230
[G105B]	250	[G20B]	230
[G105C]	250	[G20C]	230
[G10]	228	[G25]	231
[G10A]	228	[G25B]	231
[G10B]	228	[G25C]	231
[G10C]	228	[G30]	232
[G110]	251	[G30A]	232
[G110A]	251	[G30B]	232
[G110B]	251	[G30C]	232
[G110C]	252	[G35]	233
[G115]	252	[G35B]	233
[G115A]	252	[G35C]	233
[G115B]	252	[G40]	234
[G115C]	253	[G40B]	234
[G117]	253	[G40C]	234
[G117A]	253	[G45]	234
[G117B]	253	[G45A]	235
[G117C]	254	[G45B]	235
[G120]	254	[G45C]	235
[G120A]	254	[G50]	236
[G120B]	255	[G50A]	236
[G120C]	255	[G50B]	237
[G125]	256	[G50C]	237
[G125A]	256	[G55]	237
[G125B]	256	[G55A]	238
[G125C]	256	[G55B]	238
[G130]	257	[G55C]	238
[G130A]	257	[G5]	227
[G130B]	257	[G5A]	227
[G130C]	257	[G5B]	227
[G135]	258	[G5C]	227
[G135A]	258	[G60]	238
[G135B]	258	[G60A]	239

[G60B]	239	[I140D]	284
[G60C]	239	[I145]	285
[G65]	239	[I145A]	285
[G65A]	240	[I145B]	285
[G65B]	240	[I145C1]	286
[G65C]	240	[I145C2]	286
[G70]	241	[I145D]	286
[G70A]	241	[I150]	287
[G70B]	241	[I150A]	287
[G70C]	241	[I150B]	287
[G73]	242	[I150C1]	288
[G73A]	242	[I150C2]	288
[G73B]	242	[I150D]	288
[G73C]	242	[I155]	288
[G75]	243	[I155A]	289
[G75A]	243	[I155B]	289
[G75B]	243	[I155C]	289
[G75C]	243	[I155D]	290
[G80]	244	[I15]	274
[G80A]	244	[I160]	290
[G80B]	244	[I160A]	290
[G80C]	244	[I160B]	291
[G85]	245	[I160C]	291
[G85B]	245	[I160D]	291
[G85C]	245	[I20]	274
[G90]	246	[I25]	274
[G92]	246	[I30]	275
[G92A]	246	[I35]	275
[G92B]	246	[I40]	275
[G92C]	246	[I45]	276
[G93]	247	[I50]	276
[G93B]	247	[I55]	276
[G93C]	247	[I5]	273
[G95]	248	[I60]	276
[G95A]	248	[I65]	277
[G95B]	248	[I70]	277
[G95C]	248	[I75]	277
[GROUPRELIEFCFL]	184	[I80]	278
[H5A]	267	[I85]	278
[H5B]	268	[I90]	279
[H5C]	268	[I95]	279
[H5D]	268	[INCOME]	203
[H5Ea]	269	[INFORMATION]	214
[H5Eb]	269	[INFORMATIONREQUIRED]	202
[H5F]	269	[INLINEXBRLDOCUMENT]	139
[H5G]	269	[INLINEXBRLFILENAME]	140
[H5H]	270	[INSTANCE]	137
[I100]	279	[INVESTMENTSORLOANS]	211
[I105]	280	[J5]	292
[I10]	274	[J5A]	292
[I110]	280	[K10]	294
[I115]	280	[K15.1]	294
[I120]	281	[K15.1A]	295
[I125]	281	[K15.1B]	295
[I130]	281	[K15.1C]	295
[I135]	282	[K15.1D]	296
[I135A]	282	[K15.2]	296
[I135B]	282	[K15.2A]	296
[I135C]	282	[K15.2B]	297
[I135D]	283	[K15.2C]	297
[I140]	283	[K15.2D]	297
[I140A]	283	[K15]	294
[I140B]	284	[K20]	297
[I140C]	284	[K25]	298

[K30]	298	[N028a]	43
[K35]	298	[N029]	45
[K5]	294	[N040]	49
[Key within GovTalkDetails]	356	[N041]	50
[Key]	123	[N042]	51
[Keys]	123	[N043]	51
[L100]	309	[N045]	55
[L105]	310	[N046]	57
[L10]	302	[N047]	62
[L110]	310	[N051]	65
[L115]	310	[N052]	65
[L120]	310	[N052b]	68
[L125]	311	[N053]	66
[L130]	312	[N053b]	69
[L135]	312	[N055]	71
[L140]	312	[N056]	72
[L145]	313	[N058]	79
[L150]	313	[N059]	82
[L155]	313	[N059b]	87
[L15]	302	[N060]	89
[L160]	314	[N061]	91
[L165]	314	[N062]	94
[L170]	315	[N063]	97
[L175]	315	[N064]	101
[L180]	315	[N065]	100
[L185]	316	[N066]	106
[L190]	316	[N075]	109
[L195]	316	[N077]	110
[L200]	317	[N081]	111
[L205]	317	[N087]	112
[L20]	303	[N091]	113
[L210]	317	[N092]	114
[L25]	303	[N095]	115
[L30]	303	[N096]	115
[L35]	304	[N097]	115
[L40]	304	[N098]	116
[L45]	304	[N099]	116
[L50]	305	[N100]	116
[L55]	305	[N101]	117
[L60]	306	[N102]	117
[L65]	306	[N103]	117
[L70]	307	[N104]	118
[L75]	307	[N105]	119
[L80]	307	[N106]	120, 121
[L85]	308	[N107]	120
[L90]	308	[N109]	119
[L95]	309	[N110]	119
[Line]	125	[N113]	118
[LINKBASE]	141	[N115]	118
[LOAN]	153	[N200]	102
[LOANLATERRELIEFNOW]	158	[N201]	104
[LOANSANDNONTRADEDEBTORS]	210	[N202]	107
[LOANSINFORMATION]	153	[N203]	105
[LOSSESDEFICITSEXCESS]	263	[Namespace]	128
[Message class in GovTalk Header]	350	[NIINDICATORS]	265
[N001]	33	[OFFSHORETRAININGALLOWANCE]	217
[N002]	34	[OTHERCURRENT]	210
[N003]	34	[OVERSEASINVESTMENTS]	209
[N004]	35	[PLLOSSES]	341
[N009]	36	[PLPROFITS]	341
[N010]	37	[Postcode]	125
[N014]	39	[PROFITSBEFOREDEDUCTIONSG]	233
[N022]	40	[PTPROFITS]	342
[N025]	41	[PTTAX]	342

[QUALIFYINGSHIPS]	219
[RAWXBRLDOCUMENT]	139
[RAWXBRLFILENAME]	139
[Reference]	128
[RELEVANT SHIPPING PROFITS]	217
[RELIEF EARLIER THAN]	155
[REPAYMENTS]	202
[ROYALTIES]	267
[ROYALTIES AGREEMENT]	268
[SB010b]	165
[SC150]	181
[SC151]	181
[SC152]	182
[SC156]	183
[SC161]	174
[SC172]	187
[SC188]	193
[SC189]	193
[SC190]	194
[SC194]	196
[SchemaVersion]	128
[SD001]	198
[SHARESANDLOANS]	209
[SHIP]	220
[SI020]	278
[SI021]	273
[SK001]	293
[SL001]	302
[SL010]	305
[SL015]	306
[SL019]	307
[SL022]	308
[SL025]	309
[SL030]	311
[SL032]	311
[SL038]	313
[SL042]	314
[SL048]	316
[STATUS]	201
[Surrender Maximum]	146
[SURRENDERED GROUP RELIEF]	176
[SURRENDER INFORMATION 2]	191
[SURRENDER INFORMATION]	179
[SURRGROUPRELIEFCFL]	189
[TANGIBLE FIXED]	207
[TAXONOMY]	140
[TAX RECONCILIATION]	255
[TONNAGE GROUP]	214
[TONNAGE TAX]	213
[Top Element Name]	128
[TOTAL PROFITS G]	231
[TRACKING OF TRANSFERRED TAX HISTORY]	281
[TRADE]	273
[TRADING G]	226
[TRANSFERRED TAX HISTORY]	278
[Type]	123, 141
[UK INVESTMENTS]	208
[XBRL ACCOUNTS]	144
[XBRL COMPUTATIONS]	144

Index

AcceptDeclaration	114, 183, 196	AttachmentStructure	130
AccountingPeriod	172, 179, 183, 185, 191, 196, 292	AuditID	352
AccountName	112	Authentication	354
AccountNumber	112	AuthorisationForSimplifiedArrangements	175, 188
Accounts	41, 144	AuthorisationWhereSimplifiedArrangement	175, 188
ActivatedRingFenceCorporationTax	288	AvoidanceSchemes	292
ActivatedSupplementaryCharge	290	BackOfficeActivities	265
ActivatedThisPeriod	289, 291	BalanceBroughtForward	285, 287
ACTrestricted	167	BalanceCarriedForwardToNextAccountingPeriod	312
AdditionalLine	136	BalancingCharges	145
AdditionalNotes	270	BankAccountDetails	111
Address	113, 125	BankLevyPayable	78
AddressOfRecipient	268	BankName	111
Adjustment	41	BankSurchargePayable	78
AdvancedCorporationTax	73	BaseTaxonomyVersionDate	138
Agent	124	BeforeEndPeriod	153
AgentID	124	Body	361
AIACapitalAllowancesInc	94	BuildingSocReference	112
AIACapitalAllowancesNotInc	97	BusinessPremisesRenovationIncluded	96
AllCharitable	201	BusinessPremisesRenovationNotIncluded	98
AllExempt	201	CalculationOfSupplementaryCharge	273
AllowableLosses	55	CalculationOfTaxOutstandingOrOverpaid	75
AllowancesAndCharges	94	CapitalAllowances	59, 145
Amount	109, 268, 273	CapitalAllowancesFirstYearCredit	84, 262
AmountArising	102	CapitalAllowancesFirstYearCreditPayable	85
AmountBroughtForward	282, 283	CapitalAllowancesManagement	239
AmountCarriedBack	73	CapitalLosses	103
AmountCarriedForward	283, 284, 286, 288	CarriedForward	217
AmountClaimed	173, 186	CarriedForwardNonTradeDeficits	59, 242
AmountOfInterest	295, 297	CFCandBankLevyTotal	78
AmountOfLoan	154	CFCchargeDue	167
AmountOfRDECusedToDischargeCorporationTaxAtStep1	304	CFCTaxCalculation	165
AmountReleasedOrWrittenOff	156, 159	CFCTaxPayable	77
AmountRepaid	156, 159	Channel	357
AmountsFromAPreviousAccountingPeriodTreatedAsRDECforThisAccountingPeriod	303	ChannelRouting	357
AmountSurrendered	180, 192	ChargeableGains	55
AmountSurrenderedTotal	180, 192	ChargeableProfits	64, 166, 254
AmountTransferred	282, 284	ChargeAndAllowance	145
AmountUsed	282, 284	ChargesAndReliefs	62
AmountUsedToDischargeAnyOtherCompanyLiability	310	Charity	116
AmountUsedToDischargeCorporationTaxLiabilityOfAnotherAccountingPeriod	308	choice	43, 110, 120, 138, 143, 165, 174, 187, 201, 218, 219, 269, 273, 285, 287, 341, 354, 358
AmountUsedToDischargeOtherCompanyLiabilityOnThisCTSA	310	CJRS	74
any	139, 140, 141, 142, 361	CJRSdue	74
anyAttribute	139, 361	CJRSoverpaymentAlreadyAssessed	75
Arising	146	CJRSoverpaymentsNowDue	80
ArisingAndMaximum	146	CJRSreceived	74
AssetAcquiredPreviousPeriod	279	ClaimAuthorisation	174, 187
AssetAcquiredThisPeriod	279	ClaimExemption	200
AssetDisposedOfPreviousPeriod	280	ClaimingExemptionAllOrPart	201
AssetDisposedOfThisPeriod	279	ClaimToGroupRelief	171
AssetInformation	280	Class	350
AssetReference	280	CommunityInvestmentRelief	72
Assets	207	Company	125, 172, 179, 185, 191
Attached	110	CompanyInformation	35, 164, 172, 185
AttachedFiles	119	CompanyMetCharteredInLimit	215
Attachment	120, 121	CompanyName	35, 175, 183, 188, 195

CompanyTaxCalculation	50	CT_YesType	347
CompanyTaxReturn	34	CTA	152
CompanyType	36	CTAddressStructure	136
Computation	144	CTAlphaNumericStringType	151
Computations	43	CTB	163
ConsentOptions	181, 193	CTC	170
ConsentToSurrender	181, 193	CTD	198
Contact	124, 126	CTE	199
Contains	127, 128	CTExcludedCharsStringType	147
ControlledForeignCompanies	115	CTF	213
CopyOfNoticesOfConsentAttached	174, 182, 187, 194	CTfilenameType	148
CorporationTax	70, 107	CTG	223
CorporationTaxChargeable	65	CTH	267
CorporationTaxChargeOnRDECforThisAccountingPeriod	305	CTI	271
CorporationTaxLiability	303	CTJ	292
CorrelationID	352	CTK	293
Country	126	CTL	300
CreativeCredit	83, 108, 257	CTNominalShareValueStructure	319
CreativeEnhancedExpenditure	92	CTPoundPenceStructure	135
CreditableTax	166	CTTenDigitInt	150
CreditSurrenderedToGroupMember	309	CTWholePoundStructure	134
CrossBorderRoyalties	117	CTYesNoNAType	149
CrossBorderRoyalty	90	Currency	133, 319, 331, 333, 336
CT	21	Date	156, 160
CT600A	45	Declaration	113, 182, 195, 198
CT600AreliefDue	77	DecommissioningAdjustment	275
CT600B	45	DecommissioningExpenditure	287
CT600C	46	DecommissioningReduction	276
CT600D	46	DeductedIncome	53
CT600E	46	DeductedIncomeTax	79
CT600F	47	DeductionAmount	269
CT600G	47	DeductionRate	269
CT600H	47	DeductionsAndReliefs	57, 236
CT600I	48	DefaultCurrency	126
CT600J	48	DeficitsBroughtForward	234
CT600K	48	Description	131
CT600L	49	DescriptionOfAsset	280
CT_ContactDetailsStructure	324	DesignatedEnvironmentallyFriendlyMachineryAndPlant	100
CT_CTaddressLineType	320	Details	66, 69
CT_CTNonZeroPoundPenceStructure	321	DifferentPeriod	42, 43
CT_CTNonZeroWholePoundStructure	322	DisalloweedFinancingCosts	274
CT_CTstringType	323	DisposalOfAssets	218
CT_DateType	327	Disposals	208, 209
CT_EmailType	328	DoubleTaxation	72
CT_IRdecimalType	329	DoubleTaxationAgreement	269
CT_IRheaderStringType	330	DoubleTaxationRelief	72
CT_IRmonetaryStructure	331	EarlierPeriod	39
CT_IRnonNegativeDecimalType	332	EatOutToHelpOutScheme	91
CT_IRnonNegativeMonetaryStructure	333	ElectionToTransfer	279
CT_IRnonNegativeMonetaryType	334	ElectricChargePoints	95, 98
CT_IRnonNegativeNonZeroDecimalType	335	Email	325
CT_IRnonNegativeNonZeroWholeUnitsMonetaryStructure	336	EmailAddress	355
CT_IRnonNegativeNonZeroWholeUnitsMonetaryType	337	EncodedInlineXBRLDocument	138
CT_IRnonNegativeWholeUnitsMonetaryType	338	EnhancedExpenditure	91
CT_ISOCurrencyType	339	EnterpriseZones	96, 99
CT_PostCodeType	340	entryPoint	138, 140
CT_ProfitsLossesStructure	341	EnvelopeVersion	350
CT_ProfitsTaxStructure	342	Error	359
CT_TelephoneStructure	343	ExcessAmounts	104
CT_UTRtype	345	ExcessDonations	177
CT_WorkHomeType	346	ExcessLosses	178
		ExcessManagementExpenses	178

ExcessNonTrading	177	InvestmentIncome	203
ExemptionDue	165	InvestmentsOrLoans	211
Expenditure	205	IRenvelope	23
ExpenditureForThisPeriod	287	IRheader	33, 122
Extension	140, 343	IRmark	127
Fax	326	IRnonNegativeWholeUnitsMonetaryStructure	133
FieldAllowance	276	JobRetentionBonusOverpayment	75
Filename	130, 137, 138, 139, 140, 141	JointAccounts	119
FinancialYearOne	65, 294	JointNotice	110
FinancialYearTwo	68, 296	Key	123, 356
FirstTime	222	Keys	123, 356
Flagged	222	LandOrLifeCredit	84
Flagging	216	LandOrLifeCreditPayable	85
Fore	325	LandRemediationCredit	84, 108, 259
ForeignPermanentEstablishmentExemption	169	LandRemediationEnhancedExpenditure	93
Format	130	LargeCompanyClaim	92
FrankedInvestmentIncome	89	LifeAssuranceCompanyCredit	84, 260
From	38, 132	Line	125, 136
Function	351	Linkbase	141
GatewayAdditions	361	Loan	153, 155, 159
GatewayTest	353	LoanLaterReliefNow	158
GatewayTimestamp	353	Loans	102
GatewayValidation	357	LoansAndNonTradeDebtors	210
GeneralAdminCosts	206	LoansByCloseCompanies	115
GiftAid	204	LoansInformation	153
GiftOfRealProperty	204	LoansToParticipators	77
GiftsOfShares	204	Location	360
GovTalk-Envelope	348	Loss	218, 219
GovTalkDetails	355	Losses	274, 341
GovTalkErrors	359	LossesArising	277
GovTalkMessage	349	LossesBroughtForward	52, 56, 228, 233
GrantsDonationsOutsideUK	206	LossesBroughtForwardUsed	229
GrantsDonationsWithinUK	206	LossesDeficitsAndExcess	101, 263
GrossDividends	219	LossesGeneratedAbroad	174
GrossGains	55	LossesOfTradesOutsideUK	102, 264
GrossTonnage	221	LossesOfTradesUK	102, 263
GroupAndConsortium	115	LossesUnquotedShares	236
GroupElection	214	MachineryAndPlantExpenditure	100
GroupMetCharteredInLimit	216	MachineryAndPlantLongLife	101
GroupPayment	90	MachineryAndPlantMainPool	95
GroupRelief	63, 252	MachineryAndPlantSpecialRatePool	94
GroupReliefForCarriedForwardLosses	63, 184, 253	ManagementExpenses	58, 104, 190, 237
Header	350	Manifest	126
Held	208, 209, 210	MarginalReliefForRingFenceTrades	71
ID	359	MaximumAmountAvailableForStep1SetOff	304
IDAAuthentication	353	MessageDetails	350
IMONumber	220	Method	354
IncludedInTaxComputations	281	MinusLosses	276
Income	51, 203	MiscLosses	103
IncomeStatedNet	53	Mobile	343
IncomeTax	79, 107	MultipleReturns	39
IncomeTaxDeductedFromProfitsApplicableToCorporationTaxLiability	304	Name	114, 153, 156, 159, 164, 172, 179, 184, 185, 191, 196, 215, 220, 324, 358
Indicators	265	NameOfAuthorisedPerson	176, 188
IndicatorsAndInformation	89	Namespace	128
Information	214	NetChargeableGains	56
InformationRequired	202	NetCorporationTaxChargeable	71
InlineXBRLDocument	139	NetCorporationTaxLiability	76
InstalmentPayments	89	NetProfits	52, 230, 277
Instance	137	NetRingFenceTrade	278
Insurance	116	NetTonnage	221
IntangibleAssets	90		
InterestAndRoyalties	269		
InterestInShip	221		

NlagainstNI	105	PayableCapitalAllowancesFirstYearCredit	109
NlagainstUK	105	PayableRDEC	311
NlcorporationTaxIncluded	86	PaymentToPerson	112
Nlemployer	37	PaymentType	268
NltradingActivity	36	Percentage	165
NltradingLosses	177, 189	PeriodCovered	37
NoAccountsReason	42	PeriodEnd	124
NoComputationsReason	44	PeriodType	132
NomineeReference	113	PollInterval	352
NonLoanAnnuitiesAnnualPaymentsDiscounts	53	PostCode	125, 136
NonResidentCompany	174, 187	PreCommencementAssets	265
NonTradeCapital	104	Preferred	325, 343
NonTradeCapitalAllowances	61, 248	PreviouslyActivated	289, 290
NonTradeDeficits	59, 241	Principal	124
NonTradeDeficitsOnLoans	56	Processed	357
NonTradeProfitsAndGains	231	Product	358
NonTradingDeficit	177, 190	Profit	66, 69, 218, 219
NonTradingDeficitsOnIntangibleFixedAssets	190	Profits	51, 222, 227, 274, 275, 341, 342
NonTradingGainsIntangibles	54	ProfitsBeforeDeductions	233
NonTradingLoanProfitsAndGains	52	ProfitsBeforeDonationsAndGroupRelief	62, 250
NonTradingLossesIntangibles	104	ProfitsBeforeOtherDeductions	57
NonTradingLossesOnIntangibleFixedAssets	178	ProfitsBeforeOtherDeductionsAndReliefs	234
NonTradingLossIntangibles	60, 243	ProfitsOrLossesForThisPeriod	285
NonUKdividends	53	PropertyBusinessIncome	54
NorthernIreland	36, 117, 227, 228, 230, 232, 235, 236, 238, 239, 240, 241, 242, 243, 244, 246, 248, 249, 250, 251, 252, 253, 254, 256, 257, 258, 259, 261, 262, 263	ProvisionalFigures	40
NorthernIrelandInformation	105	Qualifier	351
NorthernIrelandProfitsIncluded	65	Qualifying	211
NoticeOfConsentCompleted	181, 193	QualifyingDonations	62, 104, 251
NotIncluded	97	QualifyingExpenditure	100
NotRegistered	216	QualifyingShips	219
Number	343, 360	RaisedBy	359
NumberDays	221	RandADAndCreativeEnhancedExpenditure	92
NumberOf51groupCompanies	89	RandDBalancePayableTaxCredit	315
OffsetAgainstCorpTax	217	RandDEnhancedExpenditure	92
OffshoreActivities	216	RandDExpenditureCredit	108
OffshoreTrainingAllowance	217	RandDExpenditureCreditsSurrendered	88
OGAapprovedCessation	281	RandDExpenditureOnWhichRDECisClaimed	302
Organisation	356	InThisAccountingPeriod	
Other	218	RandDPayableTaxCreditClaim	315
OtherAdjustmentsMinus	286, 288	RandDPayableTaxCreditSetOffAgainstOtherLiabilitiesOnThisReturn	315
OtherAdjustmentsPlus	286, 288	RandDTaxCredit	107
OtherAllowancesAndCharges	100	RawXBRLDocument	139
OtherCharities	204	RDECcarriedForward	311
OtherCurrent	210	RDECclaimForThisAccountingPeriod	302
OtherExpenditure	207	RDECclaimFromSubsidisedAndCappedWork	316
OtherFinancialConcerns	49	RDECclaimFromWorkSubcontractedToltByALargeCompany	316
OtherIncome	55	RDECstep1DischargeAmount	316
OtherMachineryAndPlant	101	RDECstep6DischargeAmountForThisAccountingPeriod	317
Others	97	RDECsurrendered	313
OtherSources	204	Recipient	113
OverclaimedTax	202	RecipientName	267
OverpaymentsAndRepayments	106	Reference	36, 128
OverseasInvestments	209	ReferenceNumber	292
OverseasPropertyBusinessLosses	103	RefundsSurrendered	88
OwnRepaymentsLowerLimit	106	RegisteredAvoidanceScheme	40
PartOfNonSmallGroup	40	RegistrationNumber	35, 200
		RelatedToCompany	274
		RelatedToLossRelief	274
		RelevantShippingProfits	217
		ReliefDue	158, 161
		ReliefEarlierThan	155

ReliefsInTaxTerms	166	Step3	306
RepaymentReference	200	Step3BalanceCarriedForwardToStep4	308
Repayments	202	Step3Restriction	313
RepaymentsForThePeriodCoveredByThisReturn	107	Step3RestrictionCarriedForwardToNextAP	307
ResearchAndDevelopment	118	Step4	307
ResearchAndDevelopmentCredit	83, 256	Step4BalanceCarriedForwardToStep5	309
ResearchAndDevelopmentOrCreativeTaxCredit	258	Step5	308
ResearchAndDevelopmentVaccineOrCreativeTaxCredit	83	Step5BalanceCarriedForwardToStep6	310
ResponseEndPoint	352	Step5CreditSurrenderedToGroupMember	314
RestitutionInterest	294	Step6	309
RestitutionTax	81, 118	Step7	311
RestitutionTaxNowPayable	298	STOcertificationQualified	281
RestOfUK	227, 228, 229, 230, 231, 232, 233, 234, 235, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 255, 256, 257, 258, 259, 260, 261, 262, 264	StopUntilNotice	110
Result	357	StructuresAndBuildings	101
ReturnInfoSummary	39	StructuresAndBuildingsCapitalAllowances	95, 98
ReturnType	34	SubsidiaryOrAssociatedCompanies	211
RevisedProfits	276	SupplementaryCharge	78, 283
RingFenceCorporationTax	282	SupplementaryChargeTax	278
RingFenceCorpTaxIncluded	86, 278	SupplementaryPages	45
RingFenceProfitsIncluded	64	Sur	325
RingFenceSupplementaryChargeIncluded	87	SurplusResearchAndDevelopmentCreditsOrCreativeCreditPayable	85
RingFenceTrade	117	Surrender	109
Role	354	SurrenderedGroupRelief	176
Royalties	267	SurrenderedGroupReliefForCarriedForwardLosses	189
RoyaltiesAgreement	268	SurrenderedToOtherGroupCompany	312
SAafterRestitutionTax	298	SurrenderInformation	179, 191
SAbeforeRestitutionTax	294	SurrenderMaximum	146
SchemaVersion	128	TangibleFixed	207
Sender	127	TargetDetails	356
SenderDetails	353	Tax	67, 70, 277, 296, 297, 342
SenderId	353	TaxAlreadyPaid	87
sequence	120, 144	TaxAlreadyWithheld	298
SharesAndLoans	209	TaxAvoidanceSchemes	118
Ship	220	TaxCalculation	293, 294
Signature	355	TaxChargeable	79, 154
SimplifiedArrangementInForce	181, 193	TaxOnChargeable	166
Size	130	Taxonomy	140
SME	37, 41, 314	TaxOutstanding	88
SMEClaim	91	TaxOutstandingOrOverpaid	87
SMEClaimAsLargeCompany	93	TaxOverpaid	88
SMEelectionIntoLargeCompanyRegime	266	TaxPayable	80, 162
SMERandDBalancePayableTaxCreditUsedToDoDischargeOtherLiabilitiesOnThisReturn	317	TaxPayableIncludingRestitutionTax	81
SomeNotOnlyCharitable	202	TaxRate	67, 69, 295, 297
SortCode	111	TaxReconciliation	82, 255
SpecialCircumstances	37	TaxReference	173, 180, 183, 186, 192, 195
Status	114, 176, 184, 188, 196, 201	TaxReliefsAndDeductions	71
Step1	302	TaxRepayable	80
Step1BalanceCarriedForwardToStep2	305	Telephone	326
Step2	305	Territory	164
Step2BalanceCarriedForwardToStep3	307	Text	360
Step2Restriction	312	ThisPeriod	39
Step2RestrictionCarriedForwardToNextAccountingPeriod	306	ThisPeriodAccounts	42
Step2RestrictionSurrendered	313	ThisPeriodComputations	43

Total	49, 61, 205, 207, 222, 227, 228, 229, 230, 231, 232, 233, 234, 235, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 263, 264, 265, 275, 317	UnderlyingRate	73
TotalActivated	289, 291	UnicodeNameString	362
TotalACTrestricted	168	UnquotedShares	58
TotalAmountClaimed	173, 186	URI	358
TotalAmountReleasedOrWritten	157, 160	VaccineCredit	83
TotalAmountRepaid	157, 160	VaccineResearch	93
TotalCarriedForwardToNextAP	313	Value	355
TotalCFCtaxChargeable	168	ValueOfNonQualifying	211
TotalCreditableTax	167	Version	358
TotalLandAndLifeCredit	261	VeryLargeQIPs	90
TotalLoans	154, 157, 161	WelshReturn	119
TotalLoansOutstanding	162	WillFollow	110
TotalOfDeductionsAndReliefs	249	X509Certificate	355
TotalProfits	231	XBRLsubmission	120, 143
TotalProfitsAndGains	232	XBRLsubmissionDetails	137
TotalRandDSetOffAgainstLiabilities	316	Year	66, 68, 295, 296
TotalRDEC arising In This AP less Corporation Tax Charge On The RDEC for This AP	306	YesNoType	318
TotalRDEC for The Accounting Period	303	ZeroEmissionsCars	96, 99
TotalRelevantExpenditure On Rand D Worker s PAYE and National Insurance Contributions	307	ZeroEmissionsGoodsVehicles	96, 99
TotalReliefInTaxTerms	168		
TotalReliefsAndDeductions	73		
TotalRestitutionTax	297		
TotalSurrender	178, 190		
TotalSurrendered	314		
TotalTaxChargeable	167		
TotalTurnover	203		
TotalUsed	290, 291		
TotalUsed To Discharge Other Company Liability	310		
TrackedProfitsOrLosses	285		
TrackingOfTransferredTaxHistory	281		
Trade	273		
Trading	51, 226		
TradingCosts	205		
TradingLosses	60, 176, 189, 244		
TradingLossesCarriedBack	60, 246		
TradingLossesCarriedForward	61, 246		
TradingLossesCarriedForwardUsed	247		
TradingLossesUsed	245		
TrainingCertificate	215		
TransactionID	351		
TransferPricing	40		
TransferredTaxHistory	278		
Transformation	352		
Ttl	324		
Turnover	49		
Type	123, 127, 130, 141, 325, 343, 356, 359, 360		
UKagainstNI	106		
UKinvestments	208		
UKlandBuildings	203, 206		
UKpropertyBusinessLosses	58, 103, 190, 238		