

# **HMRC**

# **Internet Filing**

## **Corporation Tax Return (2014)**

Version: 1.93

XML Schema documentation for:

CT (v1.93)

GovTalk-Envelope (v2.0-HMRC)

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# 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.

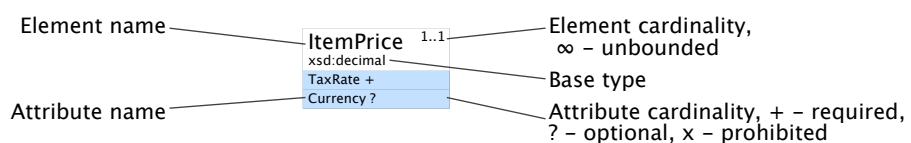
## Schemas

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](https://www.w3schools.com/xml/schema_facets.asp).

# **XML Definitions**

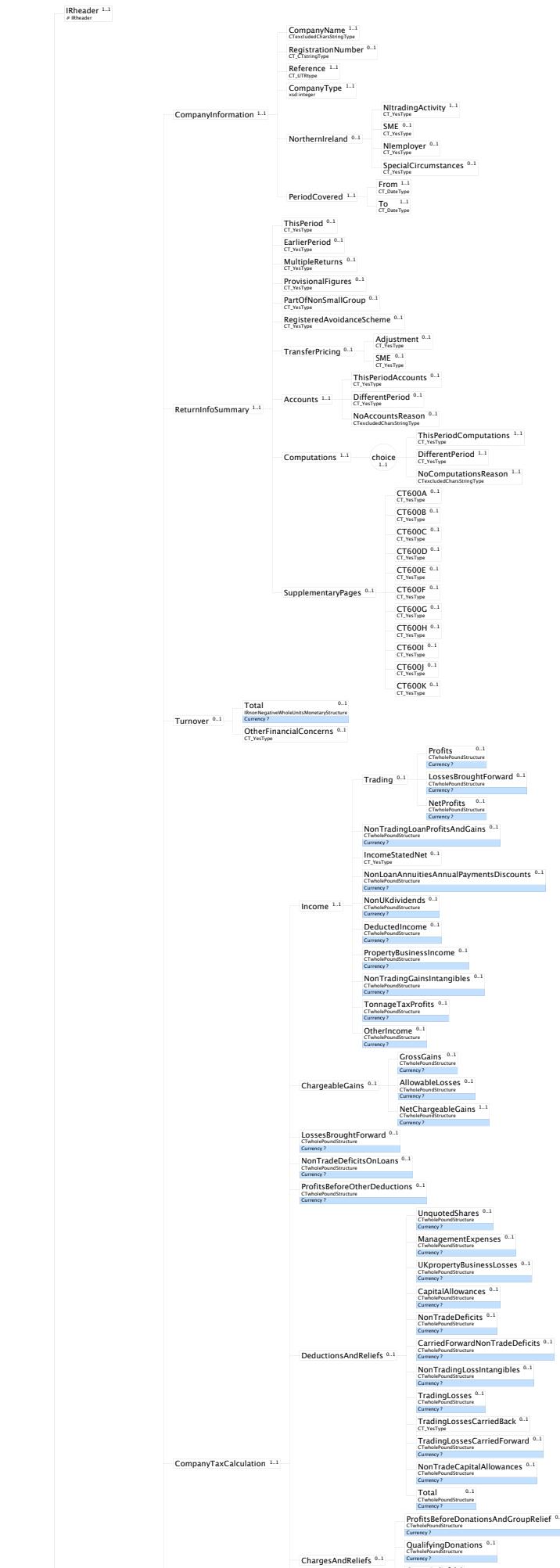
## schema: CT

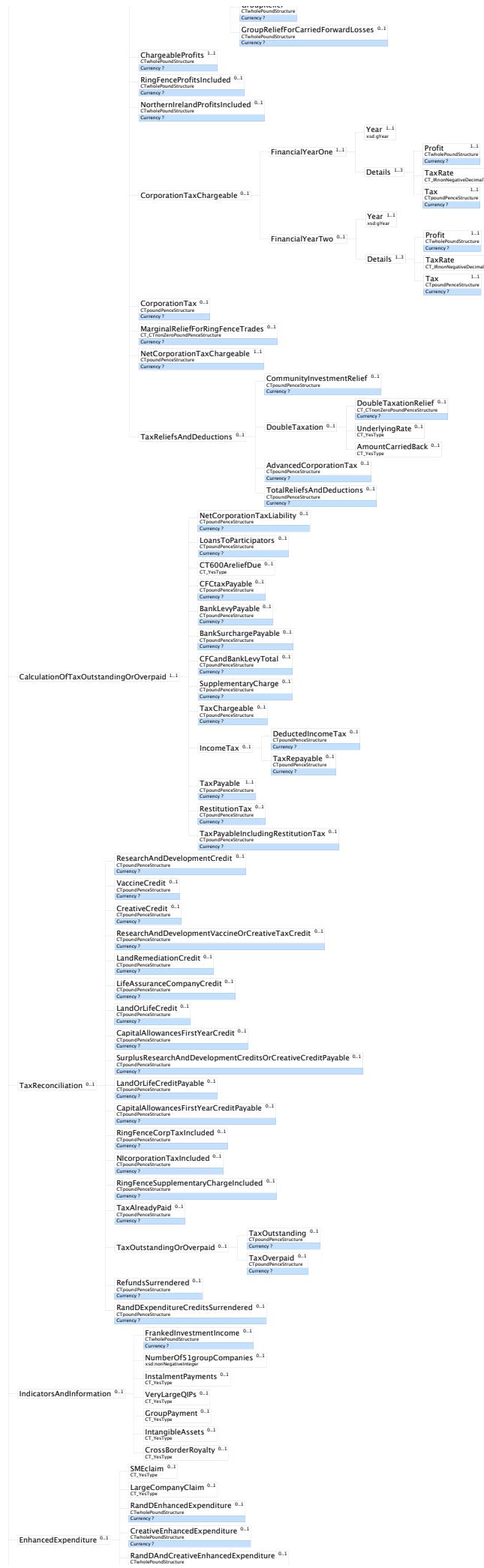
URI	<a href="http://www.govtalk.gov.uk/taxation/CT/5">http://www.govtalk.gov.uk/taxation/CT/5</a>
Schema location	CT-2014-v1-93.xsd
documentation	HMRC FBI Corporation Tax Return
gtKeywords	taxation, Corporation, FBI, File By Internet, HMRC, CT600, CT600A, CT600B, CT600C, CT600D, CT600E, CT600F, CT600G, CT600H, CT600I, CT600J, CT600K
version	1.93
Audience	e-service developers
Contributor	CoreFiling Ltd
Creator	HMRC
Date.Created	2014-07-15
Format.MediaType	text/xml
Format.Syntax	<a href="http://www.w3c.org/2001/XMLSchema">http://www.w3c.org/2001/XMLSchema</a>
Format.Description	XML Schema, W3C Recommendation 2001
Identifier	{ <a href="http://www.govtalk.gov.uk/taxation/CT/5">http://www.govtalk.gov.uk/taxation/CT/5</a> }CT
Language	[ISO 639-2/B] ENG
Publisher	HMRC
Rights.Copyright	(C) Crown Copyright 2001–2019
Subject.Category	Economics and Finance – Tax
Subject.Project	On-line Tax Return filing
Title	IR Corporation Tax Submission
Type	architectural
Date.Modified	2019-07-16

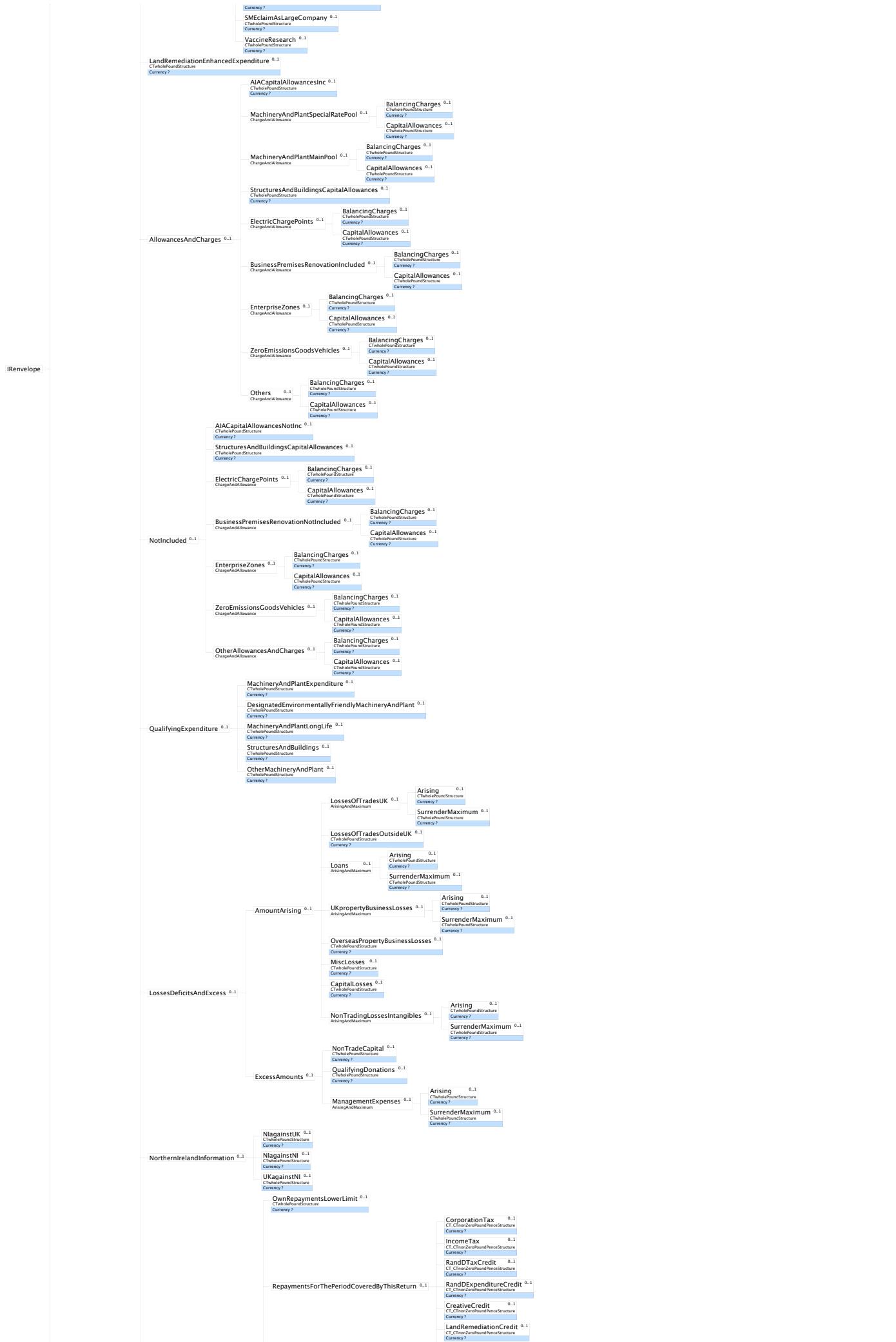
schema contents:

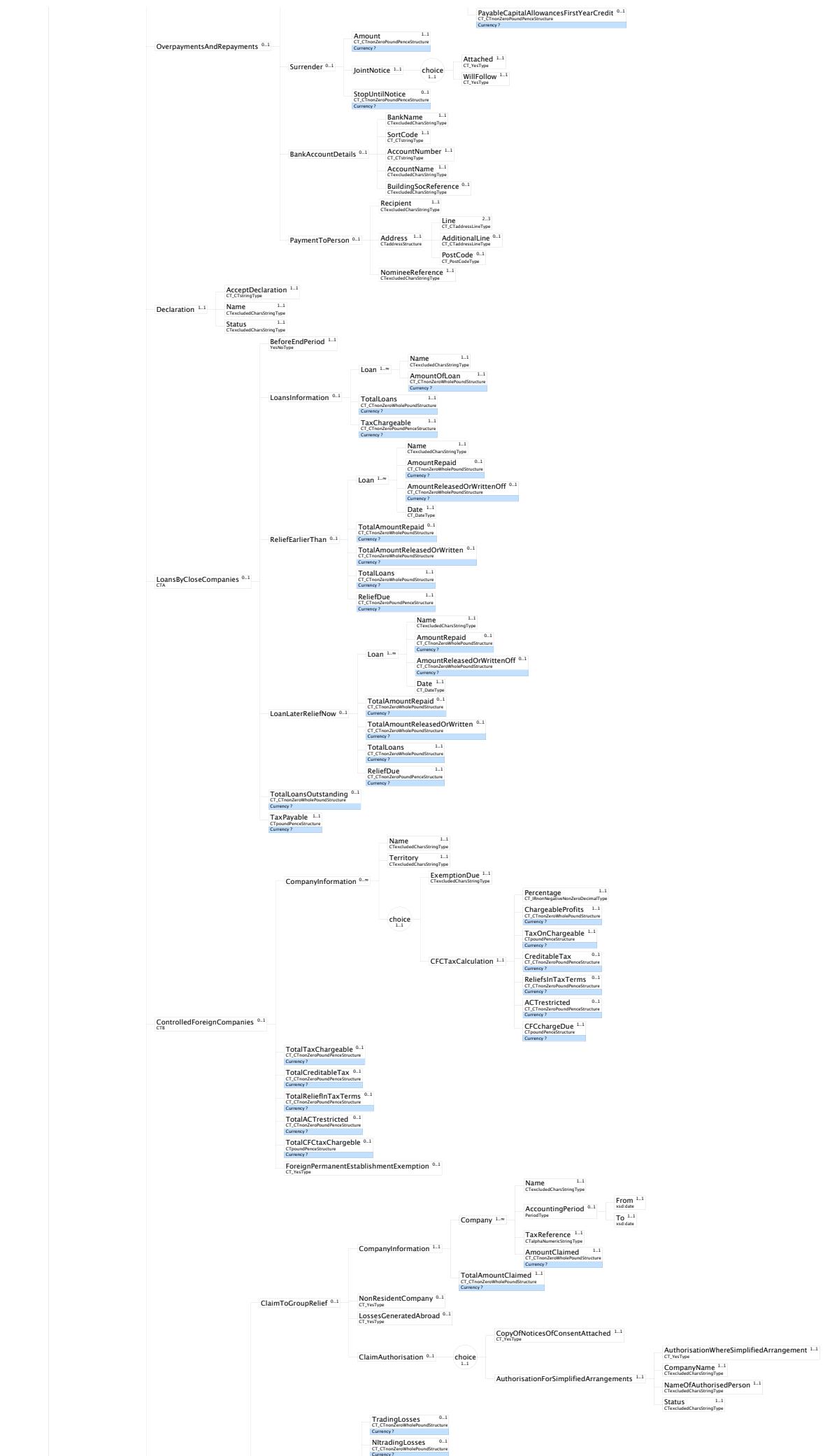
element	<a href="#">IRenvelope</a>
element	<a href="#">IRheader</a>
element	<a href="#">Contains</a>
type	<a href="#">AttachmentStructure</a>
type	<a href="#">CompanyReference</a>
type	<a href="#">PeriodType</a>
type	<a href="#">IRnonNegativeWholeUnitsMonetaryStructure</a>
type	<a href="#">CTwholePoundStructure</a>
type	<a href="#">CTpoundPenceStructure</a>
type	<a href="#">CTaddressStructure</a>
type	<a href="#">XBRLsubmissionDetails</a>
type	<a href="#">XBRLsubmission</a>
type	<a href="#">ChargeAndAllowance</a>
type	<a href="#">ArisingAndMaximum</a>
type	<a href="#">CTexcludedCharsStringType</a>
type	<a href="#">CTfilenameType</a>
type	<a href="#">CTYesNoNAType</a>
type	<a href="#">CTtenDigitInt</a>
type	<a href="#">CTalphaNumericStringType</a>
type	<a href="#">CTA</a>
type	<a href="#">CTB</a>
type	<a href="#">CTC</a>
type	<a href="#">CTD</a>

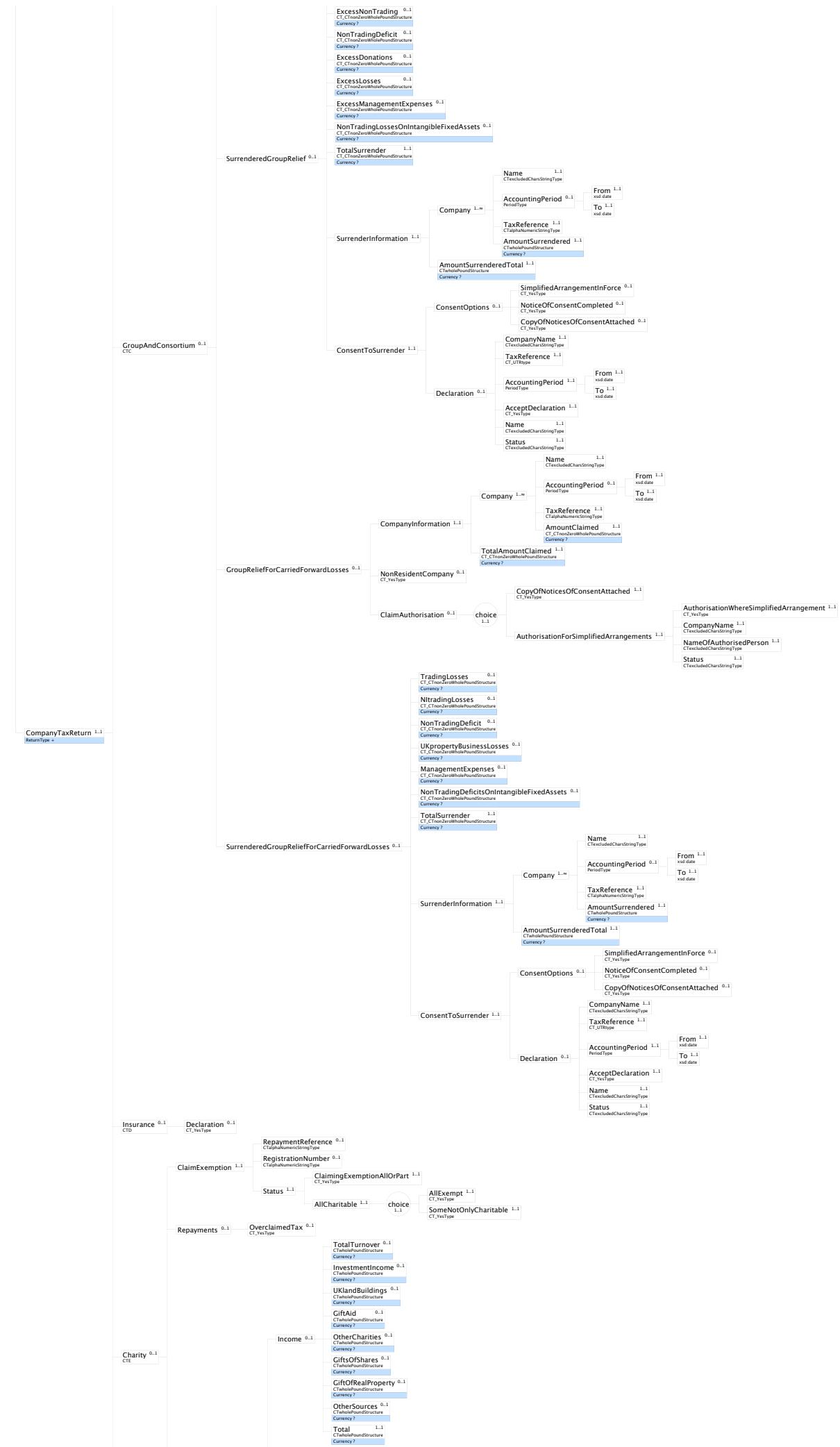
type	CTE
type	CTF
type	CTG
type	CTH
type	CTI
type	CTJ
type	CTK
type	YesNoType
type	CTnominalShareValueStructure

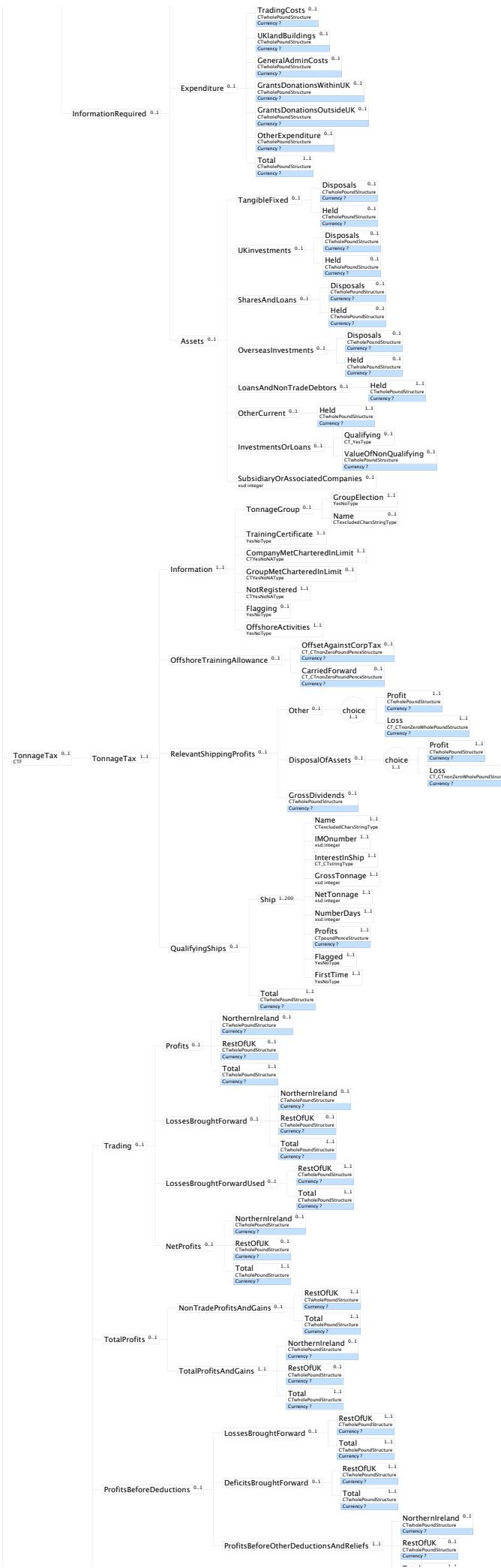


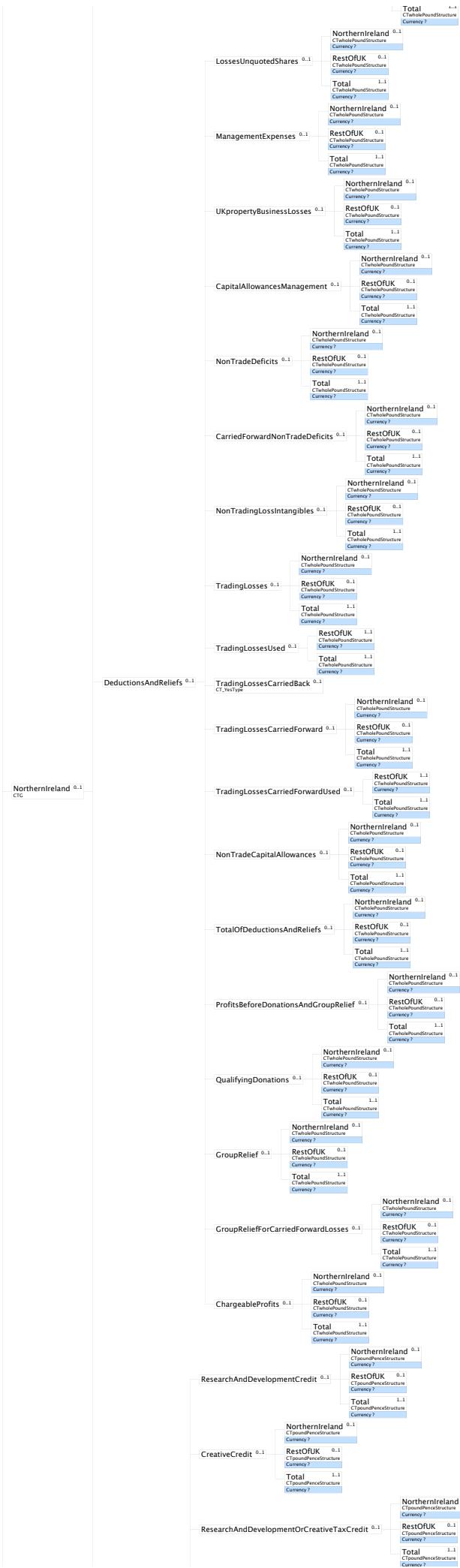


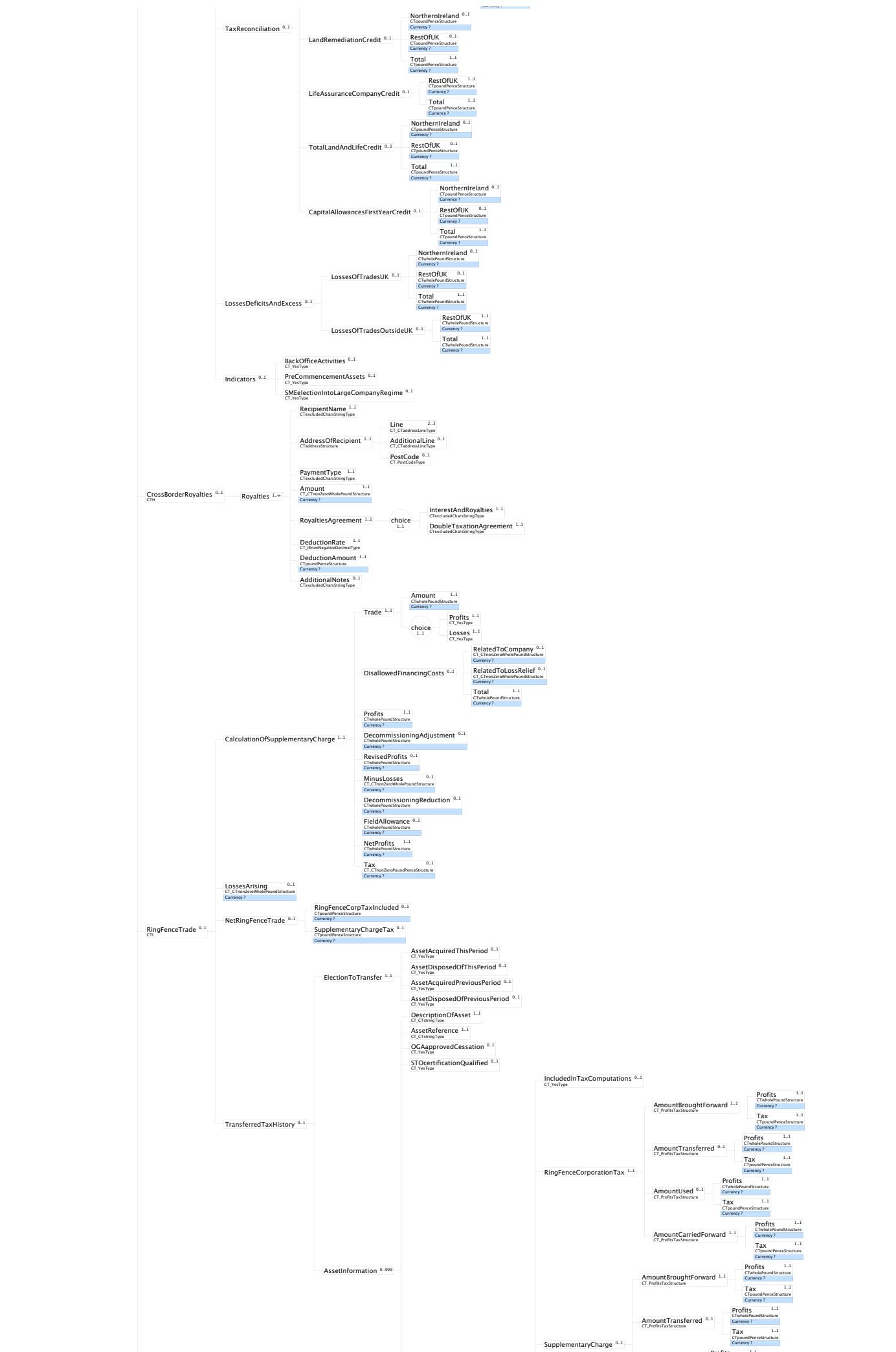


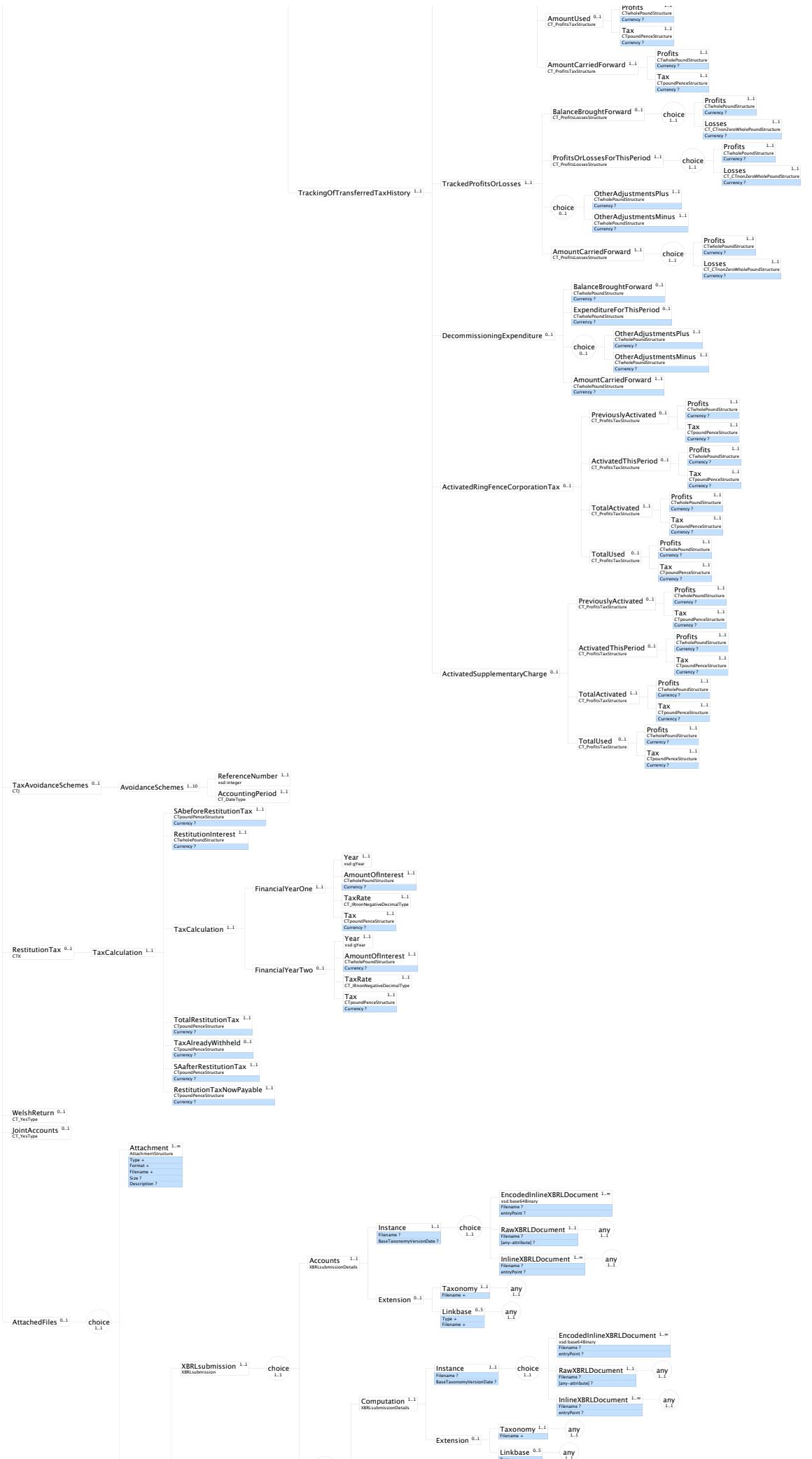


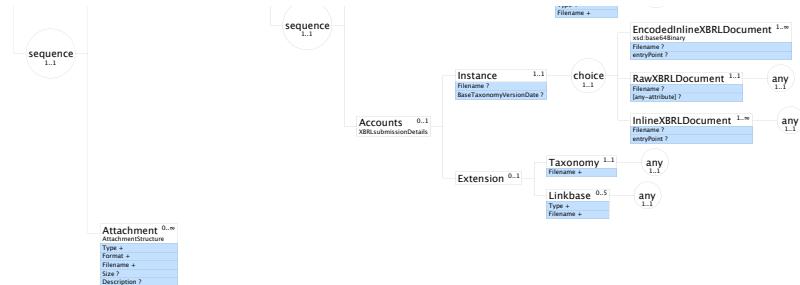












## element: IRenvelope

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	<code>CT_CType</code>
path	/IRenvelope/CompanyTaxReturn/@ReturnType
cardinality	1..1

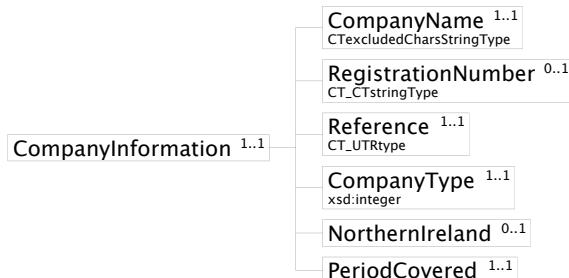
description	What type of return is this?
example	amended
id	[N003]

**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	<a href="#">CT_YesType</a>
path	/IRenvelope/CompanyTaxReturn/CompanyInformation/NorthernIreland/NItradingActivity
cardinality	1..1
description	NI trading activity
id	[5]

## element: SME

[XML](#)

SME 0..1  
CT\_YesType

base	<a href="#">CT_YesType</a>
path	/IRenvelope/CompanyTaxReturn/CompanyInformation/NorthernIreland/SME
cardinality	0..1
description	SME
id	[6]

## element: NIemployer

[XML](#)

NIemployer 0..1  
CT\_YesType

base	<a href="#">CT_YesType</a>
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	<a href="#">CT_YesType</a>
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

<b>id</b>	[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	<a href="#">CT_DateType</a>
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**

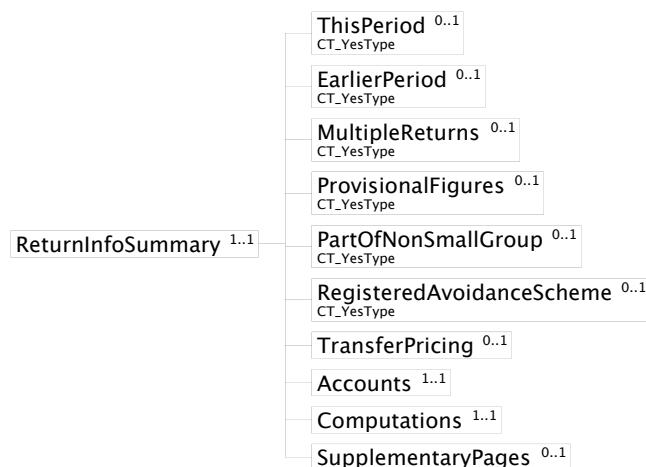
**XML**

**To** 1..1  
CT\_DateType

base	<a href="#">CT_DateType</a>
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	<a href="#">CT_YesType</a>
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/ProvisionalFigures
cardinality	0..1
description	This return contains estimated figures
id	[55]

## element: PartOfNonSmallGroup

XML



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

## element: RegisteredAvoidanceScheme

XML



base	<a href="#">CT_YesType</a>
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	<a href="#">CT_YesType</a>
path	/IRenvelope/CompanyTaxReturn/ReturnInfoSummary/TransferPricing/Adjustment
cardinality	0..1
description	Compensating adjustment claimed
id	[70]

## element: SME

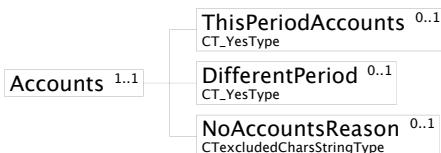
XML



base	<a href="#">CT_YesType</a>
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	<a href="#">CT_YesType</a>
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	<a href="#">CT_YesType</a>
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	<a href="#">CTExcludedCharsStringType</a>
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

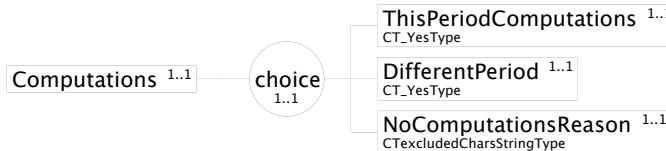
## validation rule:

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	<a href="#">CT_YesType</a>
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	<a href="#">CTexcludedCharsStringType</a>
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:

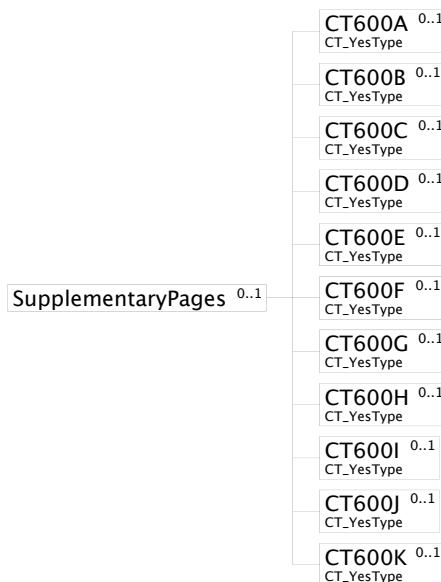
PoA differs from AP-comp with sep rtn	Long period of account – computations submitted with accompanying return
Company in liquidation	Company in liquidation
Not within charge to CT	Not within charge to CT
Company dormant	Company dormant
Amendment – comps already submitted	Amendment – comps already submitted
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 participators 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.
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
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## element: CT600C

XML

CT600C 0..1  
CT\_YesType

base	<a href="#">CT_YesType</a>
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	<a href="#">CT_YesType</a>
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	<a href="#">CT_YesType</a>
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	<a href="#">CT_YesType</a>
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	<a href="#">CT_YesType</a>
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	<a href="#">CT_YesType</a>
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: Turnover

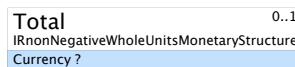
XML



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



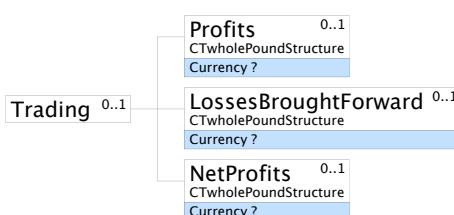
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income
cardinality	1..1
description	Income
id	[N042]

### 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	<a href="#">CTwholePoundStructure</a>
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	<a href="#">CTwholePoundStructure</a>
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	<a href="#">CTwholePoundStructure</a>
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/NonTradingLoanProfitsAndGains
cardinality	0..1
description	Bank, building society or other interest, and profits from non-trading loan relationships

<b>id</b>	[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	

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

**element: NonLoanAnnuitiesAnnualPaymentsDiscounts**
**XML**

NonLoanAnnuitiesAnnualPaymentsDiscounts	0..1
CTwholePoundStructure	
Currency ?	

<b>base</b>	<a href="#">CTwholePoundStructure</a>
<b>path</b>	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/NonLoanAnnuitiesAnnualPaymentsDiscounts
<b>cardinality</b>	0..1
<b>description</b>	Annual payments not otherwise charged to Corporation Tax and from which Income Tax has not been deducted
<b>id</b>	[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 ?	

<b>base</b>	<a href="#">CTwholePoundStructure</a>
<b>path</b>	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/NonUKdividends
<b>cardinality</b>	0..1
<b>description</b>	Non-exempt dividends or distributions from non-UK resident companies
<b>id</b>	[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	<a href="#">CTwholePoundStructure</a>
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	<a href="#">CTwholePoundStructure</a>
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	<a href="#">CTwholePoundStructure</a>
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/Income/NonTradingGainsIntangibles
cardinality	0..1
description	Non-trading gains on intangible fixed assets
id	[195]

## element: **TonnageTaxProfits**

[XML](#)



base	<a href="#">CTwholePoundStructure</a>
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

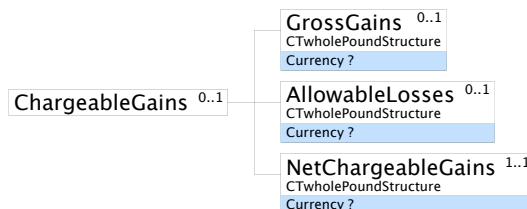
XML



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	<a href="#">CTwholePoundStructure</a>
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	<a href="#">CTwholePoundStructure</a>
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	<a href="#">CTwholePoundStructure</a>
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	<a href="#">CTwholePoundStructure</a>
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	<a href="#">CTwholePoundStructure</a>
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	<a href="#">CTwholePoundStructure</a>
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	<a href="#">CTwholePoundStructure</a>
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	<a href="#">CTwholePoundStructure</a>
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/TradingLossesCarriedForward
cardinality	0..1
description	Trading losses carried forward and claimed against total profits
id	[285]

**validation rule:**

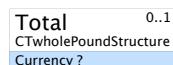
error code: 9372	description: [285] should not exceed [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], and [275]
transactional message (en)	Box 285 must not be greater than Box 235 minus (the sum of Boxes 240, 245, 250, 255, 260, 263, 265 and 275)
transactional message (cy)	Ni 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	<a href="#">CTwholePoundStructure</a>
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	<a href="#">CTwholePoundStructure</a>
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/DeductionsAndReliefs/Total
cardinality	0..1
description	Total of deductions and reliefs
id	[295]

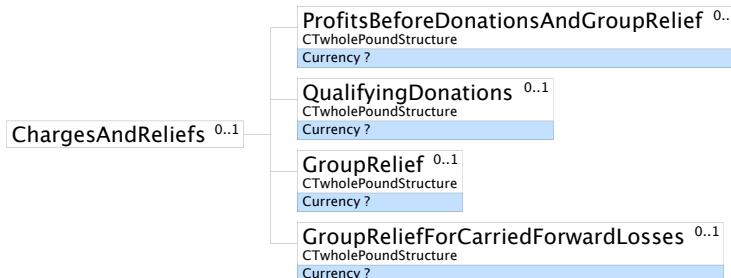
**validation rule:**

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	<a href="#">CTwholePoundStructure</a>
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](#)



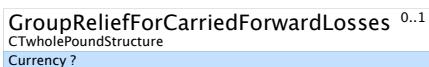
base	<a href="#">CTwholePoundStructure</a>
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupRelief
cardinality	0..1
description	Group relief
id	[310]

**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	<a href="#">CTwholePoundStructure</a>
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargesAndReliefs/GroupReliefForCarriedForwardLosses
cardinality	0..1
description	Group relief for carried forward losses

<b>id</b>	[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 ?	

<b>base</b>	<a href="#">CTwholePoundStructure</a>
<b>path</b>	/IREnvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableProfits
<b>cardinality</b>	1..1
<b>description</b>	Profits chargeable to corporation tax
<b>id</b>	[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	<a href="#">CTwholePoundStructure</a>
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	<a href="#">CTwholePoundStructure</a>
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



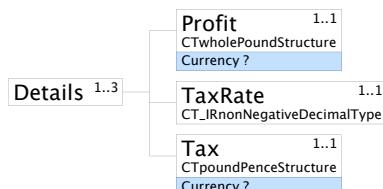
base	xsd:gYear
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearOne/Year
cardinality	1..1
description	Financial year one
example	1999
id	[330]

## 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

<b>id</b>	[335]
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**element: TaxRate**
**XML**

<b>TaxRate</b>	1..1
CT_IRnonNegativeDecimalType	

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

<b>Tax</b>	1..1
CTPoundPenceStructure	
Currency ?	

base	<a href="#">CTpoundPenceStructure</a>
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](#)



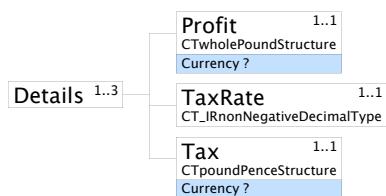
base	xsd:gYear
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Year
cardinality	1..1
description	Financial year two
example	1999
id	[380]

**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

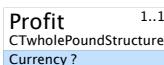
XML



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]

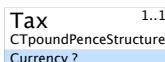
## validation rule:

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



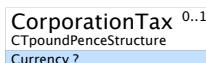
base	<a href="#">CTpoundPenceStructure</a>
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/FinancialYearTwo/Details/Tax
cardinality	1..1
description	Tax
id	[395]

### 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	<a href="#">CTpoundPenceStructure</a>
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	<a href="#">CT_CNonZeroPoundPenceStructure</a>
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



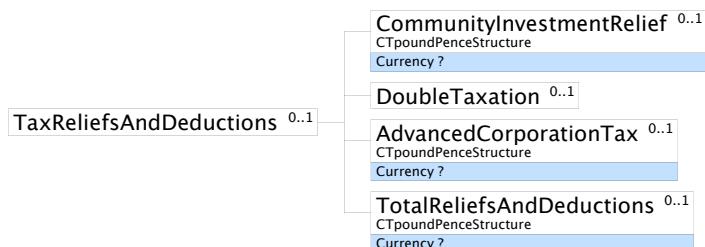
base	<a href="#">CTpoundPenceStructure</a>
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/NetCorporationTaxChargeable
cardinality	1..1
description	Corporation tax chargeable
id	[440]

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



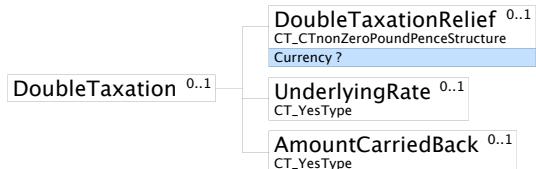
base	<a href="#">CTpoundPenceStructure</a>
path	/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/TaxReliefsAndDeductions/CommunityInvestmentRelief
cardinality	0..1
description	Community investment relief
id	[445]

### 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	<a href="#">CT_CNonZeroPoundPenceStructure</a>
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: CalculationOfTaxOutstandingOrOverpaid**

**XML**



path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid
cardinality	1..1
id	[F050]

**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

## element: NetCorporationTaxLiability

XML



base	<a href="#">CTpoundPenceStructure</a>
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/NetCorporationTa xLiability
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	<a href="#">CTpoundPenceStructure</a>
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/LoansToParticipat ors
cardinality	0..1
description	Tax payable on loans to participants
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

CT600AreliefDue	0..1
CT_YesType	

base	<a href="#">CT_YesType</a>
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

CFCtaxPayable	0..1
CTpoundPenceStructure	
Currency ?	

base	<a href="#">CTpoundPenceStructure</a>
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

## element: BankLevyPayable

XML

BankLevyPayable	0..1
CTpoundPenceStructure	
Currency ?	

base	<a href="#">CTpoundPenceStructure</a>
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/BankLevyPayable
cardinality	0..1
description	Bank levy payable
id	[495]

## element: BankSurchargePayable

XML

BankSurchargePayable	0..1
CTpoundPenceStructure	
Currency ?	

base	<a href="#">CTpoundPenceStructure</a>
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/BankSurchargePayable
cardinality	0..1
description	Bank surcharge payable
id	[496]

## element: CFCandBankLevyTotal

[XML](#)



base	<a href="#">CTpoundPenceStructure</a>
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	<a href="#">CTpoundPenceStructure</a>
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	<a href="#">CTpoundPenceStructure</a>
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/TaxChargeable
cardinality	0..1
description	Tax chargeable
id	[510]

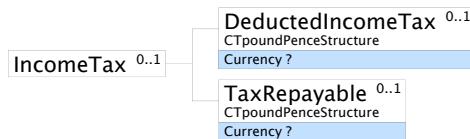
### validation rule:

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

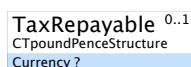
XML



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



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



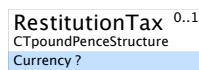
base	<a href="#">CTpoundPenceStructure</a>
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/TaxPayable
cardinality	1..1
description	Tax payable before restitution tax
id	[525]

**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: RestitutionTax**

[XML](#)



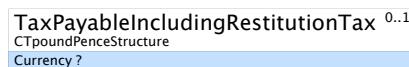
base	<a href="#">CTpoundPenceStructure</a>
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/RestitutionTax
cardinality	0..1
description	Restitution tax
id	[527]

**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](#)



base	<a href="#">CTpoundPenceStructure</a>
path	/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/TaxPayableIncludingRestitutionTax
cardinality	0..1
description	Tax payable after restitution interest – this is your self-assessment
id	[528]

**validation rule:**

error code: 9370	description: [528] should equal [525] plus [527].
transactional message (en)	Box 528 must equal the sum of Box 525 and Box 527
transactional message (cy)	Mae'n rhaid i Flwch 527 fod yn hafal i swm Blychau 525 a 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	<a href="#">CTpoundPenceStructure</a>
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/ResearchAndDevelopmentCredit
cardinality	0..1
description	Research and development credit
id	[530]

## element: VaccineCredit

XML



base	<a href="#">CTpoundPenceStructure</a>
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

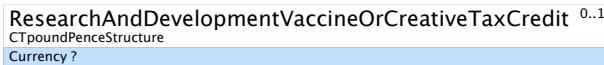
XML



base	<a href="#">CTpoundPenceStructure</a>
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/CreativeCredit
cardinality	0..1
description	Creative tax credit
id	[540]

## element: ResearchAndDevelopmentVaccineOrCreativeTaxCredit

XML



base	<a href="#">CTpoundPenceStructure</a>
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	<a href="#">CTpoundPenceStructure</a>
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/LandRemediationCredit
cardinality	0..1
description	Land remediation tax credit
id	[550]

**element: LifeAssuranceCompanyCredit****XML**

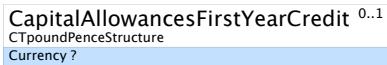
base	<a href="#">CTpoundPenceStructure</a>
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/LifeAssuranceCompanyCredit
cardinality	0..1
description	Life assurance company tax credit
id	[555]

**element: LandOrLifeCredit****XML**

base	<a href="#">CTpoundPenceStructure</a>
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	<a href="#">CTpoundPenceStructure</a>
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	<b>CTpoundPenceStructure</b>
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	<b>CTpoundPenceStructure</b>
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	<b>CTpoundPenceStructure</b>
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**

base	<a href="#">CTpoundPenceStructure</a>
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 180 fod wedi ei gwblhau ac yn hafal i Flwch 585

**element: NICorporationTaxIncluded****XML**

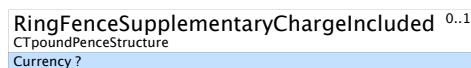
base	<a href="#">CTpoundPenceStructure</a>
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/NICorporationTaxIncluded
cardinality	0..1
description	NI Corporation Tax included
id	[586]

**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](#)



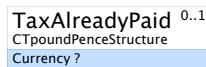
base	<a href="#">CTpoundPenceStructure</a>
path	/IRenvelope/CompanyTaxReturn/TaxReconciliation/RingFenceSupplementaryChargeIncluded
cardinality	0..1
description	Ring fence supplementary charge included
id	[590]

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	<a href="#">CTpoundPenceStructure</a>
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](#)

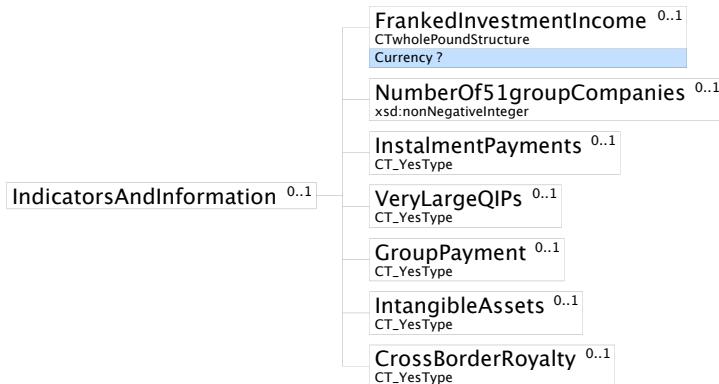
RandDExpenditureCreditsSurrendered	0..1
CTpoundPenceStructure	
Currency ?	

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: 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



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](#)



base	<a href="#">CTwholePoundStructure</a>
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](#)



base	<a href="#">CTwholePoundStructure</a>
path	/IRenvelope/CompanyTaxReturn/EnhancedExpenditure/CreativeEnhancedExpenditure
cardinality	0..1
description	Creative enhanced expenditure
id	[665]

## element: RandDAndCreativeEnhancedExpenditure

[XML](#)



base	<a href="#">CTwholePoundStructure</a>
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 Flwch 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 from date is on or after 1 April 2017

## element: LandRemediationEnhancedExpenditure

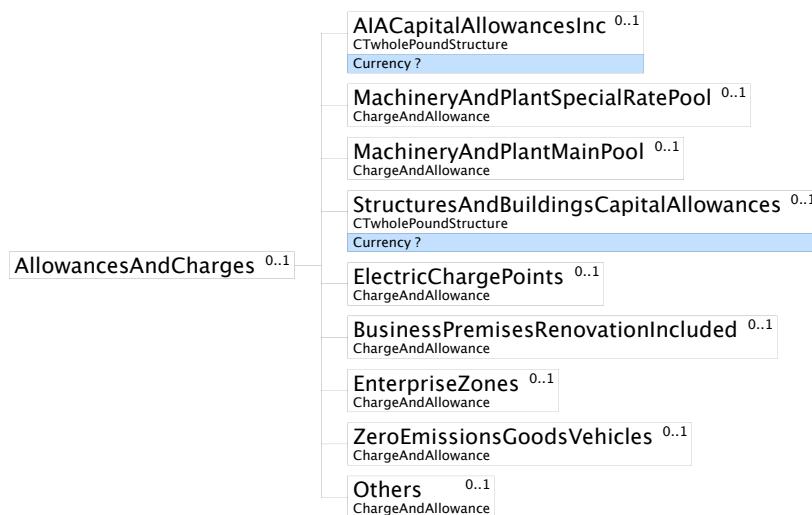
XML

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

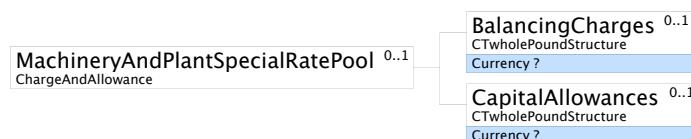
XML



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]

## element: MachineryAndPlantMainPool

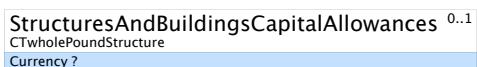
XML



base	<a href="#">ChargeAndAllowance</a>
path	/IRenvelope/CompanyTaxReturn/AllowancesAndCharges/MachineryAndPlantMainPool
cardinality	0..1
description	Machinery and plant – main pool
id	[705/710]

## element: StructuresAndBuildingsCapitalAllowances

XML



base	<a href="#">CTwholePoundStructure</a>
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 date in box 35 is on or after 29 October 2018

## element: ElectricChargePoints

XML



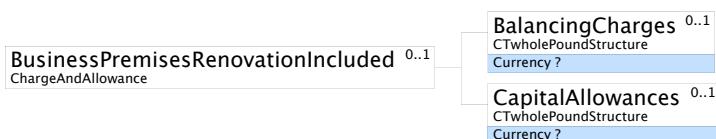
base	<a href="#">ChargeAndAllowance</a>
path	/IRenvelope/CompanyTaxReturn/AllowancesAndCharges/ElectricChargePoints
cardinality	0..1
description	Electric charge-points
id	[713/714]

### validation rule:

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

## element: BusinessPremisesRenovationIncluded

XML



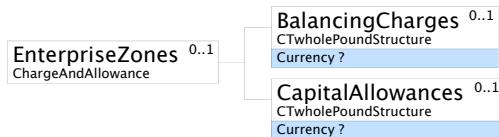
base	<a href="#">ChargeAndAllowance</a>
path	/IRenvelope/CompanyTaxReturn/AllowancesAndCharges/BusinessPremisesRenovationIncluded
cardinality	0..1
description	Business premises renovation included in calculation
id	[715/720]

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 from date is on or after 1 April 2017

## element: EnterpriseZones

[XML](#)



base	<a href="#">ChargeAndAllowance</a>
path	/IRenvelope/CompanyTaxReturn/AllowancesAndCharges/EnterpriseZones
cardinality	0..1
description	Enterprise zones
id	[721/722]

## element: ZeroEmissionsGoodsVehicles

[XML](#)



base	<a href="#">ChargeAndAllowance</a>
path	/IRenvelope/CompanyTaxReturn/AllowancesAndCharges/ZeroEmissionsGoodsVehicles
cardinality	0..1
description	Zero emissions goods vehicles
id	[723/724]

## element: Others

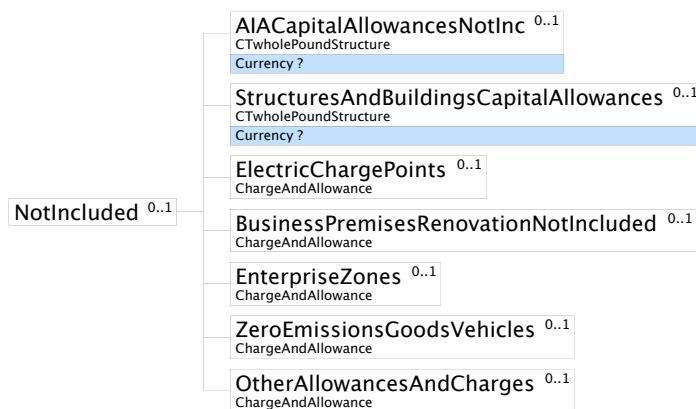
[XML](#)



base	<a href="#">ChargeAndAllowance</a>
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

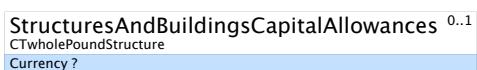
XML



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

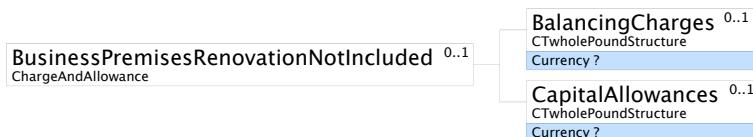
cardinality	0..1
description	Electric charge-points
id	[737/738]

**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	<a href="#">ChargeAndAllowance</a>
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 from date is on or after 1 April 2017

## element: EnterpriseZones

XML



base	<a href="#">ChargeAndAllowance</a>
path	/IRenvelope/CompanyTaxReturn/NotIncluded/EnterpriseZones
cardinality	0..1
description	Enterprise zones
id	[746/747]

## element: ZeroEmissionsGoodsVehicles

XML



base	<a href="#">ChargeAndAllowance</a>
path	/IRenvelope/CompanyTaxReturn/NotIncluded/ZeroEmissionsGoodsVehicles
cardinality	0..1
description	Zero emissions goods vehicles
id	[748/749]

## element: OtherAllowancesAndCharges

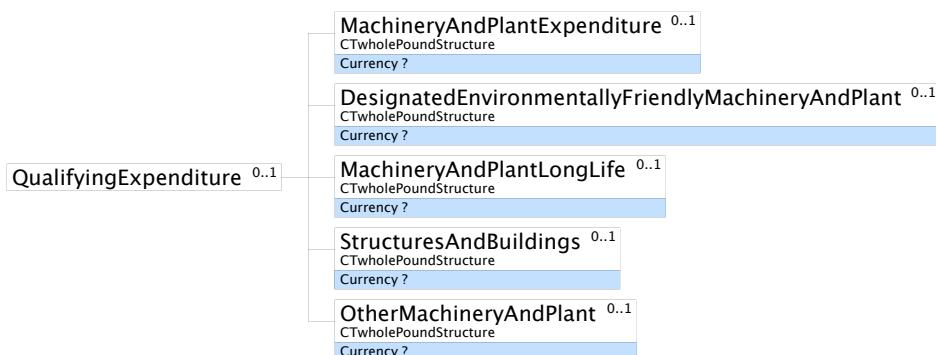
XML



base	<a href="#">ChargeAndAllowance</a>
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

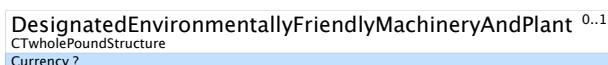
XML



base	<a href="#">CTwholePoundStructure</a>
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	<a href="#">CTwholePoundStructure</a>
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'
------------------	--

element: **MachineryAndPlantLongLife****XML**

base	<a href="#">CTwholePoundStructure</a>
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	<a href="#">CTwholePoundStructure</a>
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 date in box 35 is on or after 29 October 2018

element: **OtherMachineryAndPlant****XML**

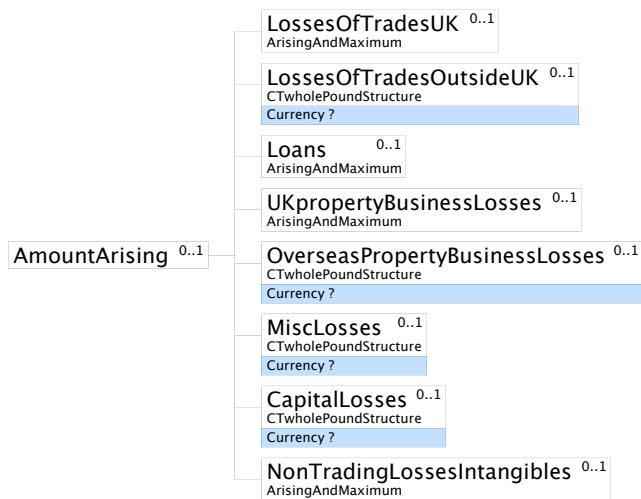
base	<a href="#">CTwholePoundStructure</a>
path	/IRenvelope/CompanyTaxReturn/QualifyingExpenditure/OtherMachineryAndPlant
cardinality	0..1
description	Other machinery and plant
id	[775]

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

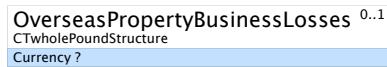
XML



base	<a href="#">ArisingAndMaximum</a>
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/AmountArising/UKpropertyBusinessLosses
cardinality	0..1
description	UK property business losses
id	[805/810]

## element: OverseasPropertyBusinessLosses

XML



base	<a href="#">CTwholePoundStructure</a>
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/AmountArising/OverseasPropertyBusinessLosses
cardinality	0..1
description	Overseas property business losses
id	[815]

## element: MiscLosses

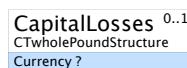
XML



base	<a href="#">CTwholePoundStructure</a>
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/AmountArising/MiscLosses
cardinality	0..1
description	Losses from miscellaneous transactions
id	[820]

## element: CapitalLosses

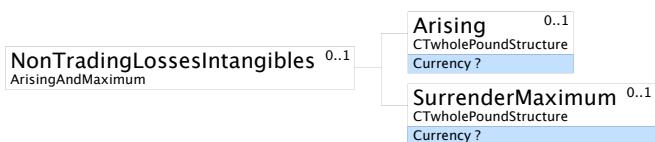
XML



base	<a href="#">CTwholePoundStructure</a>
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/AmountArising/CapitalLosses
cardinality	0..1
description	Capital losses
id	[825]

**element: NonTradingLossesIntangibles**

XML



base	<a href="#">ArisingAndMaximum</a>
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	<a href="#">CTwholePoundStructure</a>
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/ExcessAmounts/NonTradeCapital
cardinality	0..1
description	Excess non-trade capital allowances
id	[840]

**element: QualifyingDonations**

XML



base	<a href="#">CTwholePoundStructure</a>
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/ExcessAmounts/QualifyingDonations
cardinality	0..1
description	Qualifying donations
id	[845]

**element: ManagementExpenses**

XML



base	<a href="#">ArisingAndMaximum</a>
path	/IRenvelope/CompanyTaxReturn/LossesDeficitsAndExcess/ExcessAmounts/ManagementExpenses
cardinality	0..1
description	Excess management expenses
id	[850/855]

## element: NorthernIrelandInformation

[XML](#)



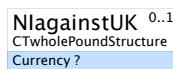
path	/IRenvelope/CompanyTaxReturn/NorthernIrelandInformation
cardinality	0..1
description	Northern Ireland information
id	[N203]

### 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	<a href="#">CTwholePoundStructure</a>
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	<a href="#">CTwholePoundStructure</a>
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



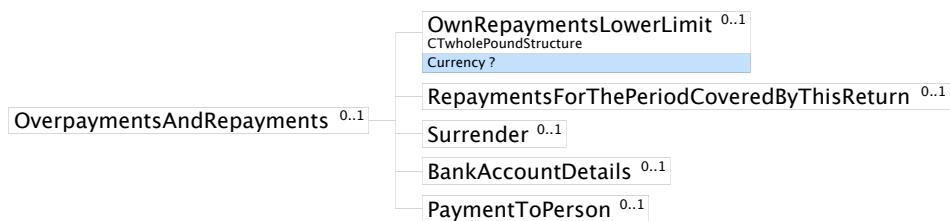
base	<a href="#">CTwholePoundStructure</a>
path	/IRenvelope/CompanyTaxReturn/NorthernIrelandInformation/UKagainstNI
cardinality	0..1
description	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits
id	[858]

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	<a href="#">CTwholePoundStructure</a>
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	<a href="#">CT_CTNonZeroPoundPenceStructure</a>
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/RandDTaxCredit
cardinality	0..1
description	Payable Research and Development tax credit
id	[875]

## element: RandDExpenditureCredit

[XML](#)



base	<a href="#">CT_CTNonZeroPoundPenceStructure</a>
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/RepaymentsForThePeriodCoveredByThisReturn/RandDExpenditureCredit
cardinality	0..1
description	Payable Research and Development expenditure credit
id	[880]

## element: CreativeCredit

[XML](#)



base	<a href="#">CT_CTNonZeroPoundPenceStructure</a>
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	<a href="#">CT_CTNonZeroPoundPenceStructure</a>
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	<a href="#">CT_CTNonZeroPoundPenceStructure</a>
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 date in box 30 is on or before 31 March 2020

## element: Surrender

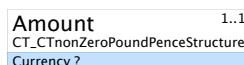
[XML](#)



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

## element: Amount

[XML](#)



base	<a href="#">CT_CTNonZeroPoundPenceStructure</a>
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**

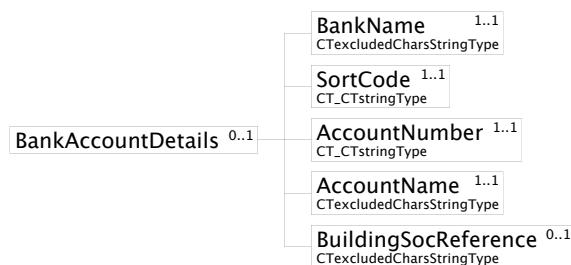
base	CT_CTNZeroPoundPenceStructure
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/Surrender/StopUntilNotice
cardinality	0..1
description	Please stop repayment of the following amount until the Notice is sent
id	[915]

**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	CT_CtstringType
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_CtstringType
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/BankAccountDetails/AccountNumber
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/AccountName
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/BuildingSocReference
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

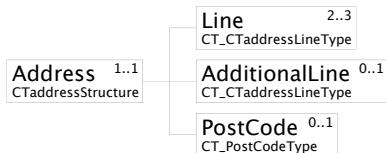
XML



base	<a href="#">CTexcludedCharsStringType</a>
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	<a href="#">CTAddressStructure</a>
path	/IRenvelope/CompanyTaxReturn/OverpaymentsAndRepayments/PaymentToPerson/Address
cardinality	1..1
description	Address of person
id	[960]

## element: NomineeReference

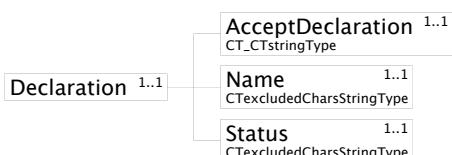
[XML](#)



base	<a href="#">CTexcludedCharsStringType</a>
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](#)



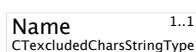
base	<a href="#">CT_CType</a>
path	/IREnvelope/CompanyTaxReturn/Declaration/AcceptDeclaration
cardinality	1..1
description	I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief. I understand that 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](#)



base	<a href="#">CTTextcludedCharsStringType</a>
path	/IREnvelope/CompanyTaxReturn/Declaration/Name
cardinality	1..1
description	Name of signatory
example	Philip Allen
minLength	2
maxLength	56
id	[975]

## element: Status

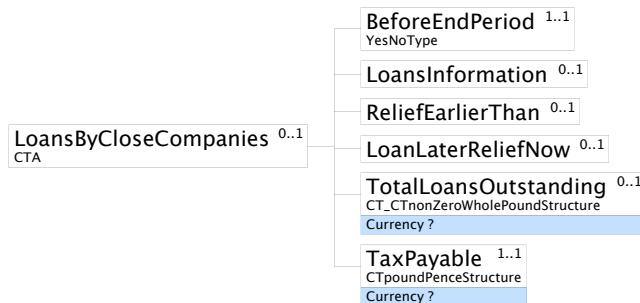
[XML](#)



base	<a href="#">CTTextcludedCharsStringType</a>
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	<a href="#">CTA</a>
path	/IREnvelope/CompanyTaxReturn/LoansByCloseCompanies

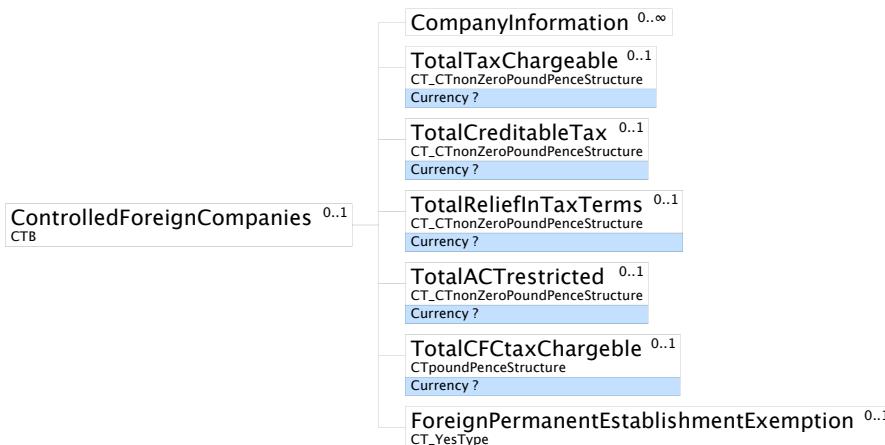
cardinality	0..1
description	Loans to participators by close companies.
id	[N095]

**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



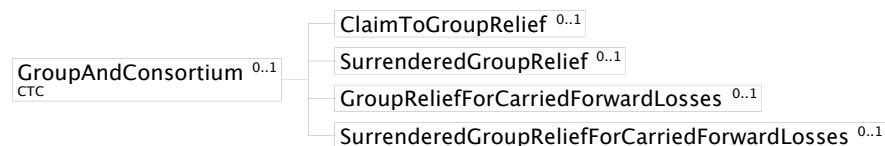
base	<b>CTB</b>
path	/IRenvelope/CompanyTaxReturn/ControlledForeignCompanies
cardinality	0..1
description	Controlled foreign companies
id	[N096]

**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	<b>CTC</b>
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



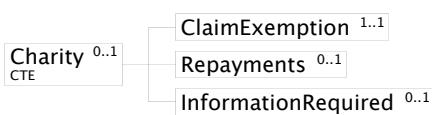
base	CTD
path	/IRenvelope/CompanyTaxReturn/Insurance
cardinality	0..1
description	Insurance
id	[N098]

### 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



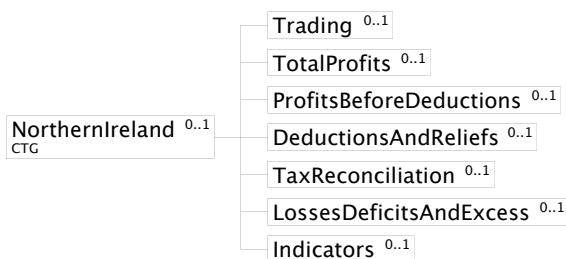
base	CTF
path	/IRenvelope/CompanyTaxReturn/TonnageTax
cardinality	0..1
description	Tonnage tax
id	[N100]

### 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	<a href="#">CTG</a>
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



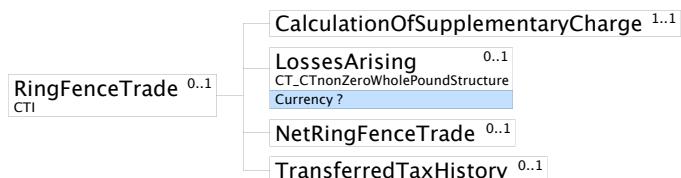
base	<a href="#">CTH</a>
path	/IREnvelope/CompanyTaxReturn/CrossBorderRoyalties
cardinality	0..1
description	Cross-border royalties
id	[N102]

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	<a href="#">CTI</a>
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: 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

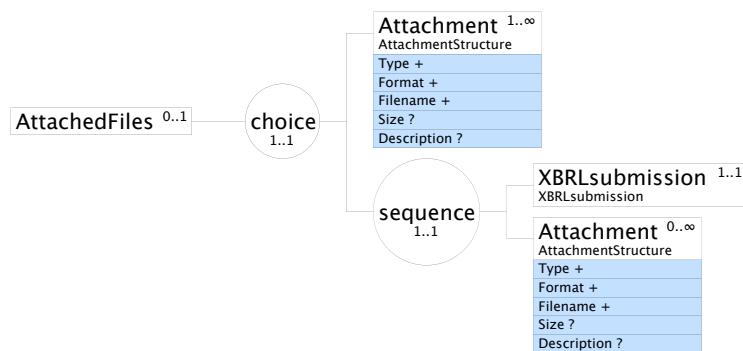
XML



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

## element: AttachedFiles

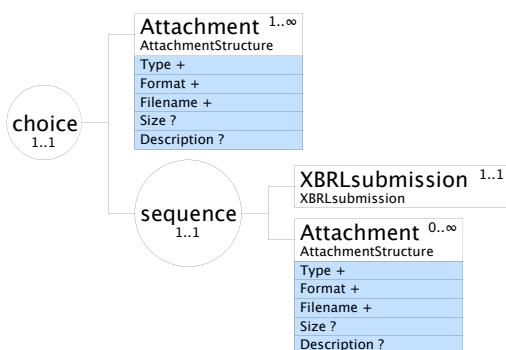
XML



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

## choice:

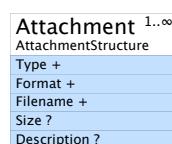
XML



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

## element: Attachment

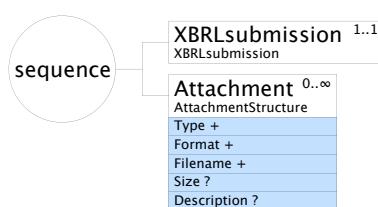
XML



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

## sequence:

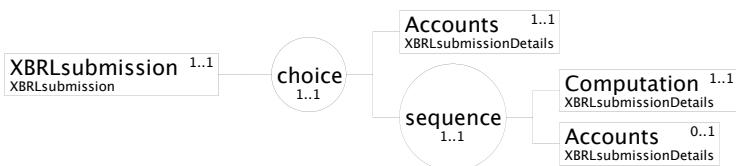
XML



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

## element: XBRLsubmission

XML



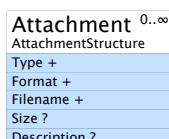
base	<a href="#">XBRLsubmission</a>
path	/IRenvelope/CompanyTaxReturn/AttachedFiles/XBRLsubmission
cardinality	1..1
description	Files submitted with the CT600 return in XBRL format.
id	[N107]

### validation rule:

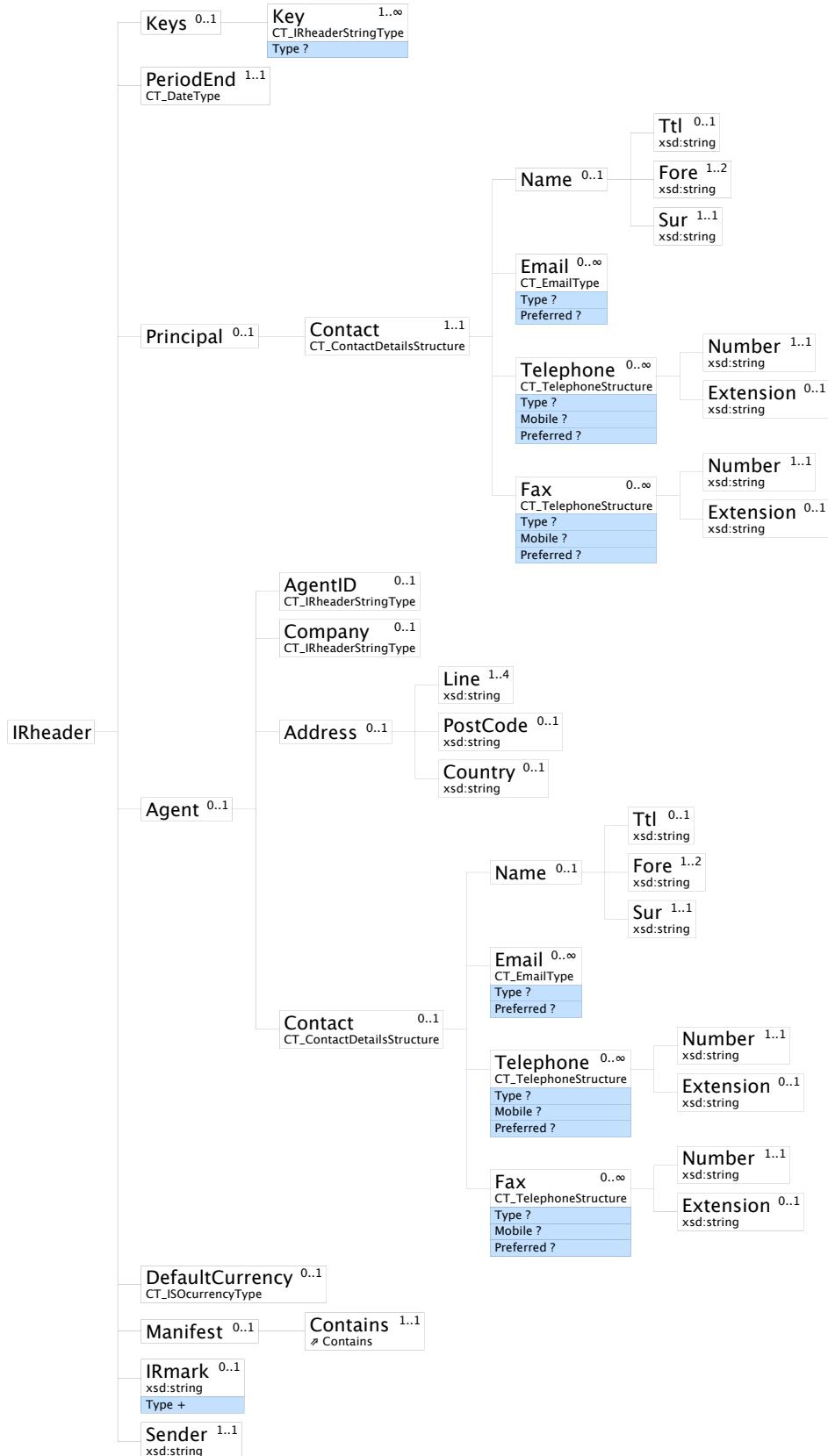
error code: 9315	description: If [90A] is absent then the 'Accounts' child element must be present
transactional message (en)	If Box 90 'No accounts reason' is absent then accounts must be attached
transactional message (cy)	Os yw Blwch 90 'Rheswm dim cyfrifon' yn absennol yna mae'n rhaid atodi cyfrifon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

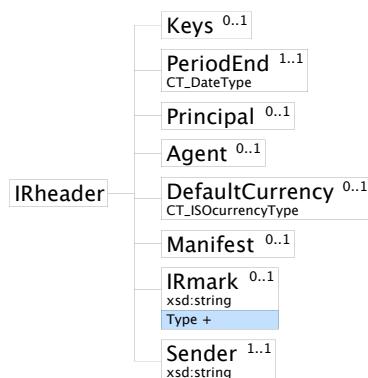


base	<a href="#">AttachmentStructure</a>
path	/IRenvelope/CompanyTaxReturn/AttachedFiles/Attachment
cardinality	0..∞
description	Attached File, base 64 encoded
id	[N106]



## 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

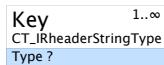
XML



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

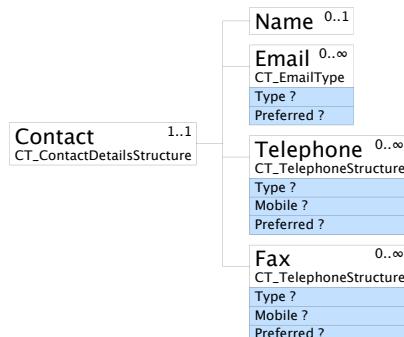
<b>id</b>	[Type]
-----------	--------

**element: PeriodEnd**
**XML**

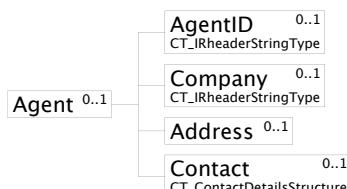

<b>base</b>	<a href="#">CT_DateType</a>
<b>path</b>	/IRheader/PeriodEnd
<b>cardinality</b>	1..1
<b>example</b>	2008-01-01

**element: Principal**
**XML**


<b>path</b>	/IRheader/Principal
<b>cardinality</b>	0..1

**element: Contact**
**XML**


<b>base</b>	<a href="#">CT&gt;ContactDetailsStructure</a>
<b>path</b>	/IRheader/Principal/Contact
<b>cardinality</b>	1..1

**element: Agent**
**XML**


<b>path</b>	/IRheader/Agent
<b>cardinality</b>	0..1

**element: AgentID**
**XML**


<b>base</b>	<a href="#">CT_IRheaderStringType</a>
<b>path</b>	/IRheader/Agent/AgentID
<b>cardinality</b>	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

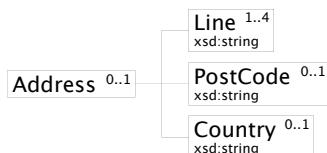
XML



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

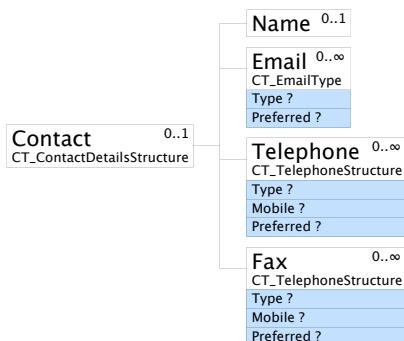
element: **Country**

XML



## element: Contact

XML



base	<a href="#">CT&gt;ContactDetailsStructure</a>
path	/IRheader/Agent/Contact
cardinality	0..1

## element: DefaultCurrency

XML



base	<a href="#">CT_ISOCurrencyType</a>
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

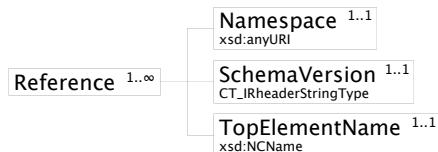
XML



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

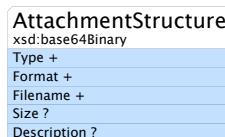
example	A
id	[TopElementName]

## 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
-----	--------------------------

### 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

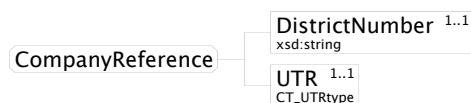
example	345678
---------	--------

**attribute: Description****XML**

base	<a href="#">CTexcludedCharsStringType</a>
path	[AttachmentStructure]/@Description
cardinality	0..1
description	Description of the attached file
example	2001–2002 accounts – full

type: CompanyReference

XML



path

[CompanyReference]

element: DistrictNumber

XML



base	xsd:string
path	[CompanyReference]/DistrictNumber
cardinality	1..1
description	This must be the number of the Tax Office responsible for that employer scheme
example	127
length	3
pattern	[0-9]{3}

element: UTR

XML



base	CT_UTRtype
path	[CompanyReference]/UTR
cardinality	1..1
example	8939587698

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	<a href="#">IRnonNegativeWholeUnitsMonetaryStructure</a>
path	[CTwholePoundStructure]
example	12.00
maxInclusive	9999999999.00

type: CTpoundPenceStructure

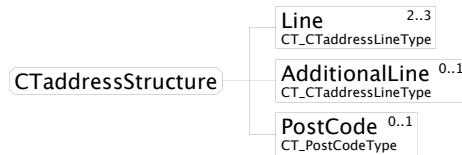
XML

CTpoundPenceStructure  
CT\_IRnonNegativeMonetaryStructure  
Currency ?

base	<a href="#">CT_IRnonNegativeMonetaryStructure</a>
path	[CTpoundPenceStructure]
maxInclusive	9999999999.99

type: CTaddressStructure

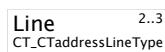
XML



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

element: Line

XML



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

element: AdditionalLine

XML



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

element: PostCode

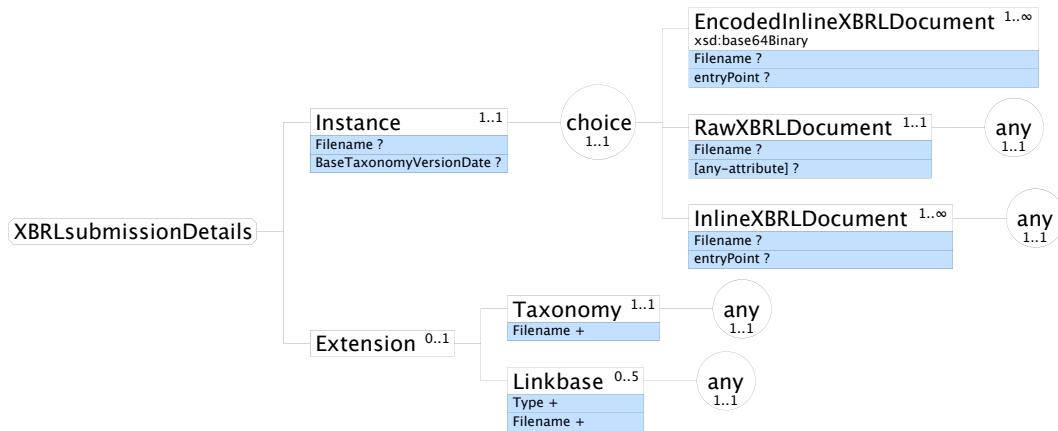
XML



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

## XBRLsubmissionDetails

XML



## type: XBRLsubmissionDetails

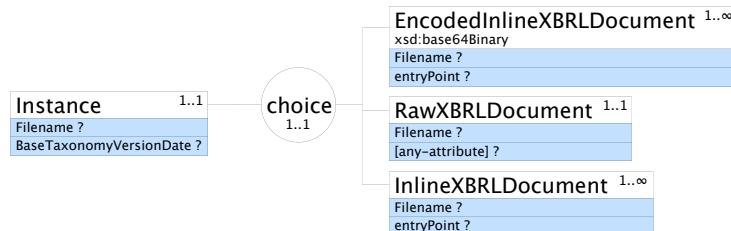
XML



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

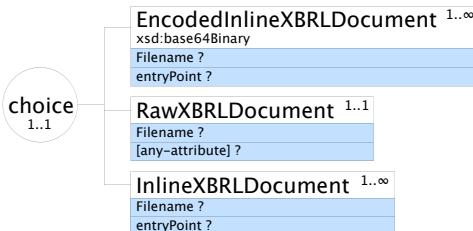
base	CTfilenameType
path	[XBRLsubmissionDetails]/Instance/@Filename
cardinality	0..1

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

## attribute: **BaseTaxonomyVersionDate** XML

base	<a href="#">CT_DateType</a>
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

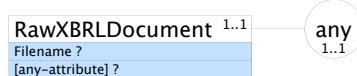
base	<a href="#">CTfilenameType</a>
path	[XBRLsubmissionDetails]/Instance/EncodedInlineXBRLDocument/@Filename
cardinality	0..1
description	Filename of the encoded iXBRL document
id	[ENCODEDIXBRLFILENAME]

## attribute: **entryPoint** XML

base	<a href="#">CT_YesType</a>
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	<a href="#">CTfilenameType</a>
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

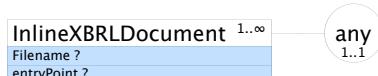
## any:

[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	<a href="#">CTfilenameType</a>
path	[XBRLsubmissionDetails]/Instance/InlineXBRLDocument/@Filename
cardinality	0..1
description	Filename of the inline XBRL document
id	[INLINEXBRLFILENAME]

## attribute: **entryPoint**

**XML**

base	<a href="#">CT_YesType</a>
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**



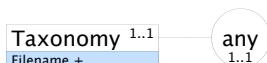
path	[XBRLsubmissionDetails]/Extension
cardinality	0..1
description	Extension taxonomy details
id	[EXTENSION]

### 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

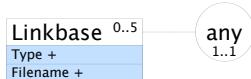
description	Container element for an extension Taxonomy document
id	[TAXONOMY]

**attribute: Filename**
**XML**

base	<a href="#">CTfilenameType</a>
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	<a href="#">CT_CType</a>
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	<a href="#">CTfilenameType</a>
path	[XBRLsubmissionDetails]/Extension/Linkbase/@Filename

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

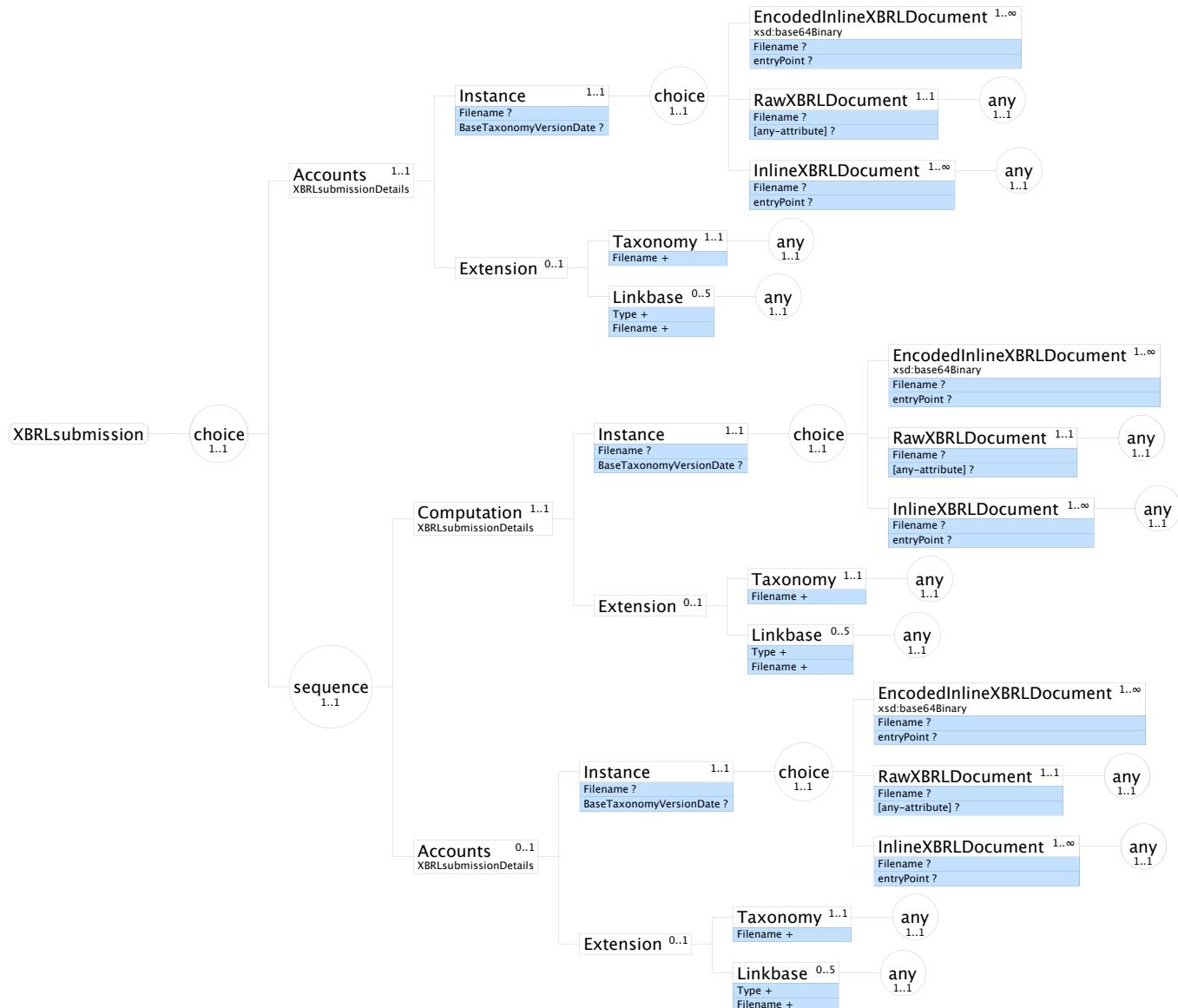
any:

**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

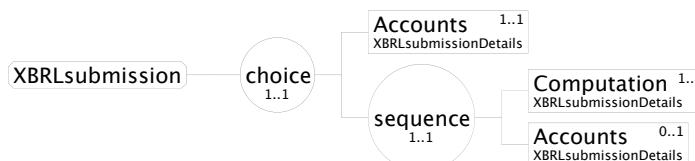
## XBRLsubmission

XML



## type: XBRLsubmission

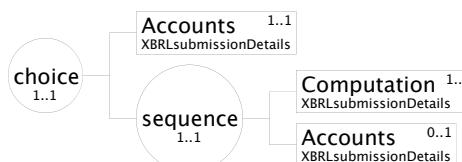
XML



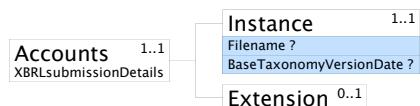
path	[XBRLsubmission]
description	Standard structure for submitting XBRL attachments

## choice:

XML



path	[XBRLsubmission]
cardinality	1..1

**element: Accounts****XML**

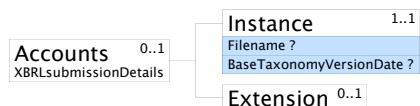
base	<a href="#">XBRLsubmissionDetails</a>
path	[XBRLsubmission]/Accounts
cardinality	1..1
description	Submission of Accounts
id	[XBRLACCOUNTS]

**sequence:****XML**

path	[XBRLsubmission]
cardinality	1..1

**element: Computation****XML**

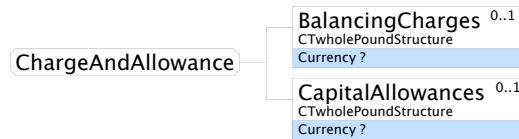
base	<a href="#">XBRLsubmissionDetails</a>
path	[XBRLsubmission]/Computation
cardinality	1..1
description	Submission of Computation
id	[XBRLCOMPUTATIONS]

**element: Accounts****XML**

base	<a href="#">XBRLsubmissionDetails</a>
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	<a href="#">CT_CTstringType</a>
path	[CTexcludedCharsStringType]
pattern	[^£\$#~€]+

CTfilenameType  
CT\_CStringTpe

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

type: CTYesNoNAType

XML

CTYesNoNAType  
xsd:string

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

**enumerated values:**

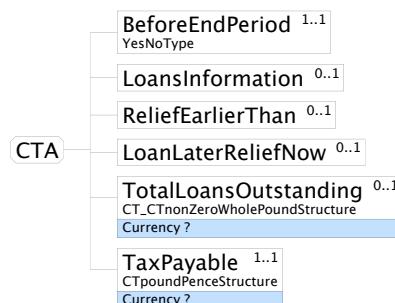
no	No
yes	Yes
na	Not applicable

CTtenDigitInt  
xsd:nonNegativeInteger

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

CTalphaNumericStringType  
CT\_CStringType

base	<a href="#">CT_CStringType</a>
path	[CTalphaNumericStringType]
example	alphaNumeric1
pattern	[A-Za-z0-9]*



## element: BeforeEndPeriod

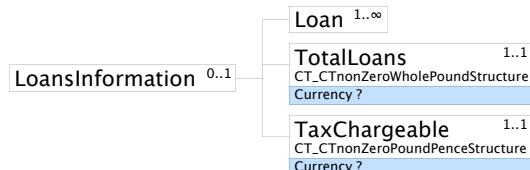
XML



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



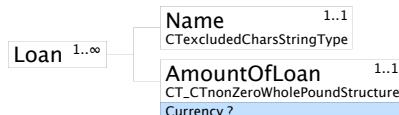
path	[CTA]/LoansInformation
cardinality	0..1
description	Loans information
id	[LOANSINFORMATION]

## 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

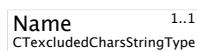
XML



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]

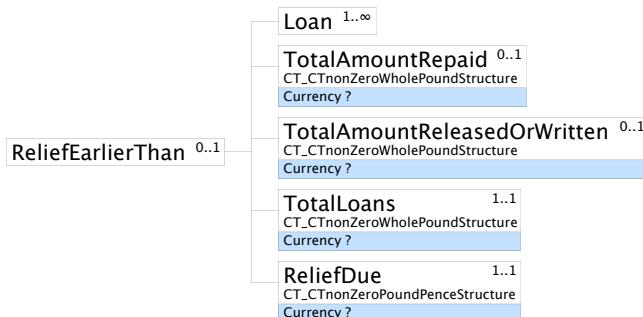
## validation rule:

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
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## element: ReliefEarlierThan

XML



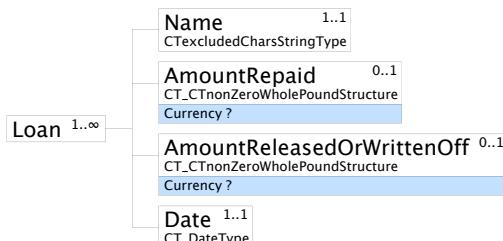
path	[CTA]/ReliefEarlierThan
cardinality	0..1
description	Loans made during the returning period – Relief for amounts repaid, released or written off after the end of the period but earlier than 9 months and 1 day after the end of the period
id	[RELIEFEARLIERTHAN]

### 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



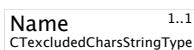
path	[CTA]/ReliefEarlierThan/Loan
cardinality	1..∞
description	Loan
id	[A25]

### 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	<a href="#">CTexcludedCharsStringType</a>
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	<a href="#">CT_CTNonZeroWholePoundStructure</a>
path	[CTA]/ReliefEarlierThan/Loan/AmountRepaid
cardinality	0..1
description	Amount repaid
id	[A25B]

## element: AmountReleasedOrWrittenOff

XML



base	<a href="#">CT_CTNonZeroWholePoundStructure</a>
path	[CTA]/ReliefEarlierThan/Loan/AmountReleasedOrWrittenOff
cardinality	0..1
description	Amount released or written off
id	[A25C]

## element: Date

XML



base	<a href="#">CT_DateType</a>
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	<a href="#">CT_CTNonZeroWholePoundStructure</a>
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	<a href="#">CT_CTNonZeroWholePoundStructure</a>
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	<a href="#">CT_CTNonZeroWholePoundStructure</a>
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



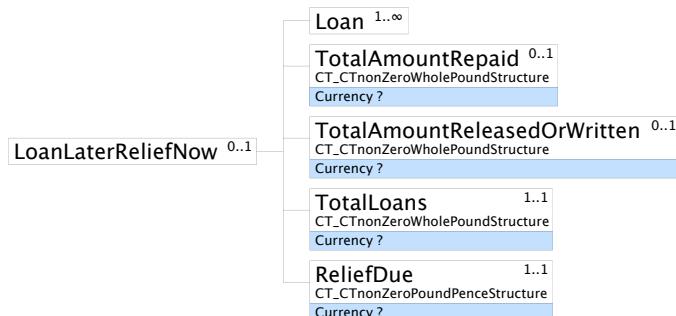
base	CT_CTNZeroPoundPenceStructure
path	[CTA]/ReliefEarlierThan/ReliefDue
cardinality	1..1
description	Relief due
id	[A45]

### 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]

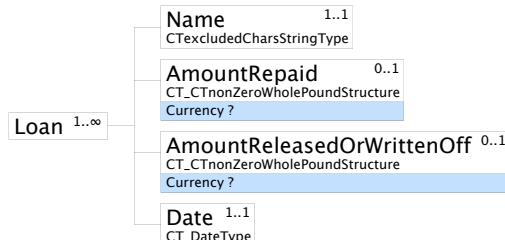
### validation rule:

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
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## element: Loan

XML



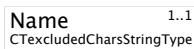
path	[CTA]/LoanLaterReliefNow/Loan
cardinality	1..∞
description	Loan
id	[A50]

### 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
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## element: TotalLoansOutstanding

XML

TotalLoansOutstanding	0..1
CT_CTNonZeroWholePoundStructure	
Currency ?	

base	<a href="#">CT_CTNonZeroWholePoundStructure</a>
path	[CTA]/TotalLoansOutstanding
cardinality	0..1
description	Total loans outstanding
id	[A75]

## element: TaxPayable

XML

TaxPayable	1..1
CTpoundPenceStructure	
Currency ?	

base	<a href="#">CTpoundPenceStructure</a>
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



type: CTB

XML



path	[CTB]
------	-------

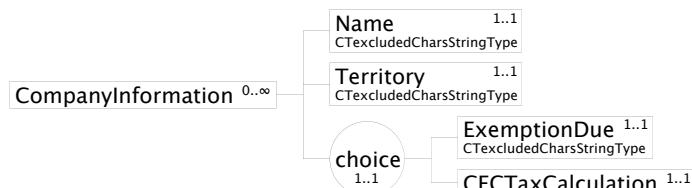
## validation rule:

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

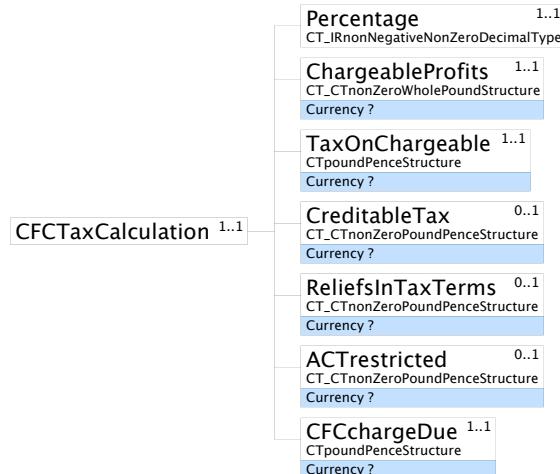
XML



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	<a href="#">CT_IRnonNegativeNonZeroDecimalType</a>
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	<a href="#">CT_CTNonZeroWholePoundStructure</a>
path	[CTB]/CompanyInformation/CFCTaxCalculation/ChargeableProfits
cardinality	1..1
description	Chargeable profits
id	[B5E]

## element: TaxOnChargeable

[XML](#)



base	<a href="#">CTpoundPenceStructure</a>
path	[CTB]/CompanyInformation/CFCTaxCalculation/TaxOnChargeable
cardinality	1..1
description	Tax on chargeable profits
id	[B5F]

## element: CreditableTax

[XML](#)



base	<a href="#">CT_CTNonZeroPoundPenceStructure</a>
path	[CTB]/CompanyInformation/CFCTaxCalculation/CreditableTax
cardinality	0..1
description	Creditable tax
id	[B5G]

## element: ReliefsInTaxTerms

[XML](#)



base	<a href="#">CT_CTNonZeroPoundPenceStructure</a>
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	<a href="#">CT_CTNonZeroPoundPenceStructure</a>
path	[CTB]/CompanyInformation/CFCTaxCalculation/ACTrestricted
cardinality	0..1
description	ACT as restricted
id	[B5I]

## element: CFCchargeDue

XML

CFCchargeDue	1..1
CTpoundPenceStructure	
Currency ?	

base	<a href="#">CTpoundPenceStructure</a>
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	<a href="#">CT_CTNonZeroPoundPenceStructure</a>
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	<a href="#">CT_CTNonZeroPoundPenceStructure</a>
path	[CTB]/TotalCreditableTax
cardinality	0..1
description	Total creditable tax

<b>id</b>	[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 ?	

<b>base</b>	<a href="#">CT_CTNonZeroPoundPenceStructure</a>
<b>path</b>	[CTB]/TotalReliefInTaxTerms
<b>cardinality</b>	0..1
<b>description</b>	Total reliefs in terms of tax
<b>id</b>	[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 ?	

<b>base</b>	<a href="#">CT_CTNonZeroPoundPenceStructure</a>
<b>path</b>	[CTB]/TotalACTRestricted
<b>cardinality</b>	0..1
<b>description</b>	Total ACT as restricted
<b>id</b>	[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 ?	

<b>base</b>	<a href="#">CTpoundPenceStructure</a>
<b>path</b>	[CTB]/TotalCFCtaxChargeble
<b>cardinality</b>	0..1
<b>description</b>	Total CFC tax chargeble
<b>id</b>	[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

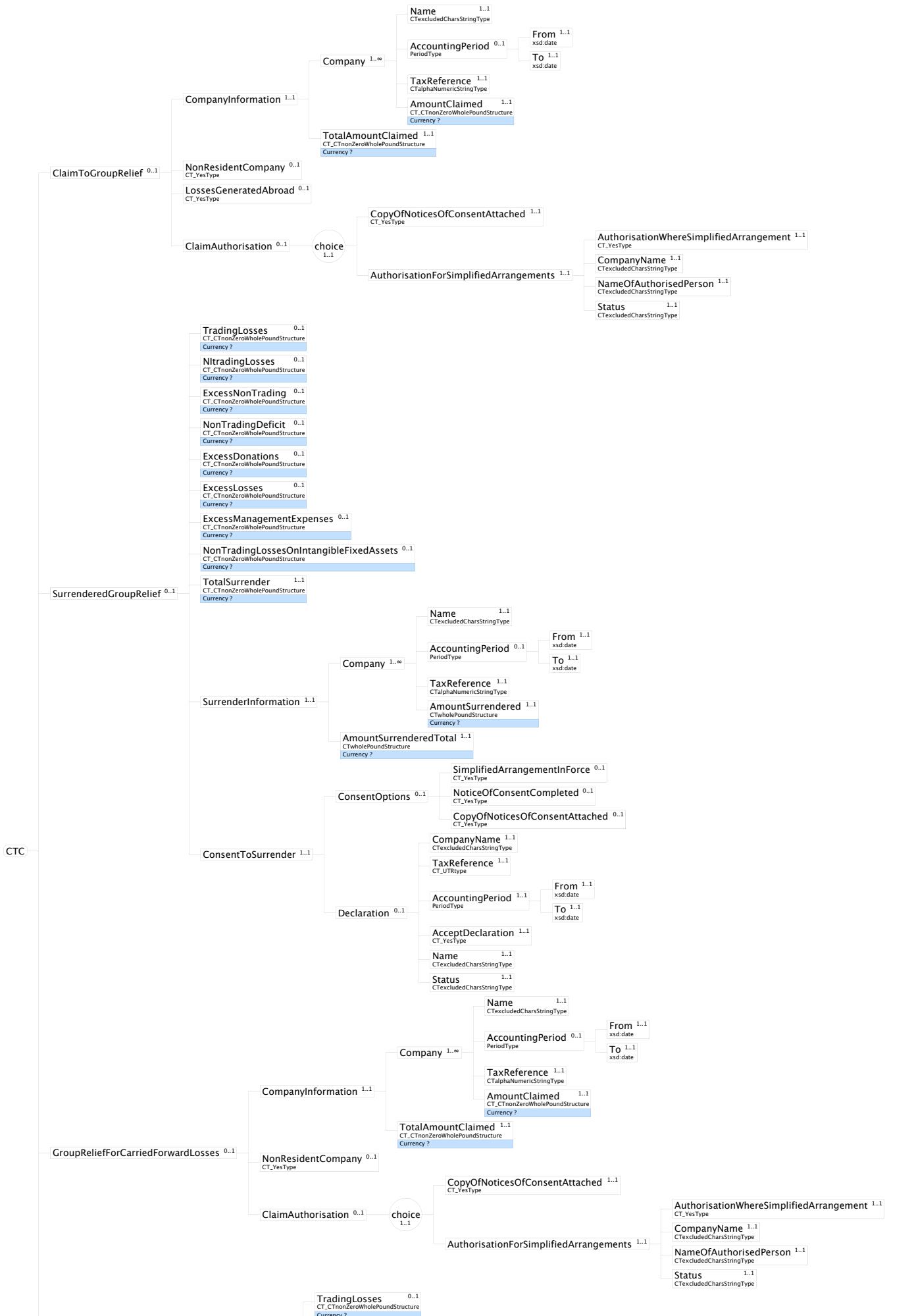
error code: 9465	description: [490] should be present and equal to [B30] if [B30] is present
transactional message (en)	If Box B30 is completed then Box 490 must be completed and equal to Box B30
transactional message (cy)	Os yw Blwch B30 wedi ei gwblhau mae'n rhaid i Flwch 490 fod wedi ei gwblhau ac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

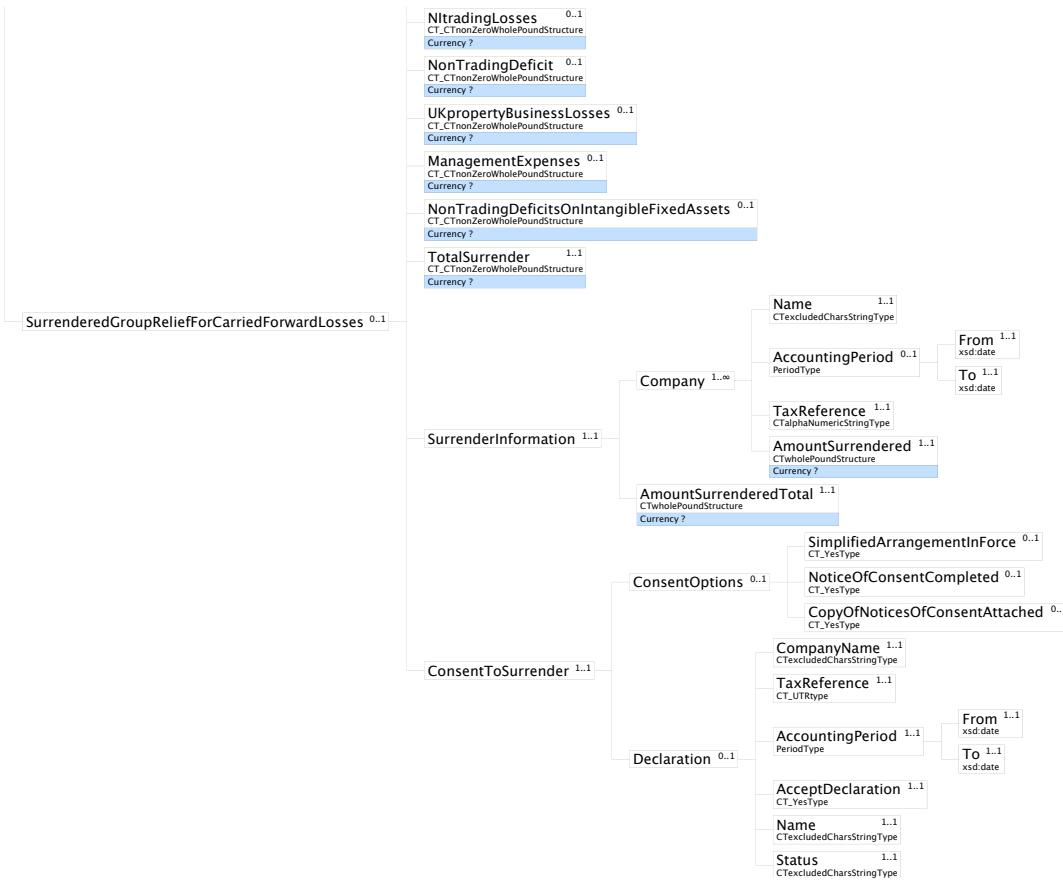
element: **ForeignPermanentEstablishmentExemption**

**XML**

ForeignPermanentEstablishmentExemption 0..1  
CT\_YesType

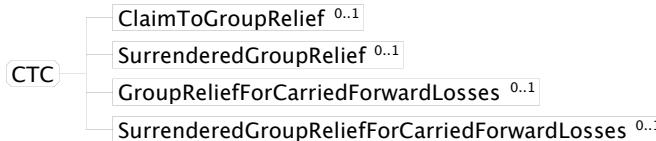
base	<a href="#">CT_YesType</a>
path	[CTB]/ForeignPermanentEstablishmentExemption
cardinality	0..1
description	This is the first period where an election for foreign permanent establishment exemption applies
id	[B35]





type: CTC

XML



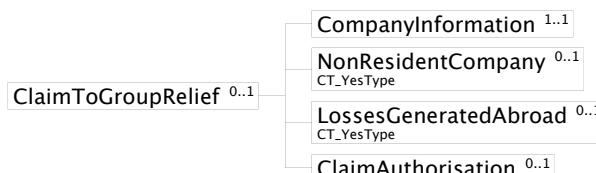
path	[CTC]
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validation rule:

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

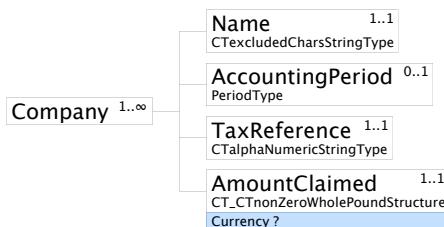
XML



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

## element: Company

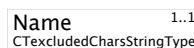
XML



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

<b>id</b>	[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	<a href="#">CTalphaNumericStringType</a>
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	<a href="#">CT_CTNonZeroWholePoundStructure</a>
path	[CTC]/ClaimToGroupRelief/CompanyInformation/Company/AmountClaimed
cardinality	1..1
description	Amount claimed
id	[C5D]

**element: TotalAmountClaimed**
**XML**

TotalAmountClaimed	1..1
CT_CTNonZeroWholePoundStructure	
Currency ?	

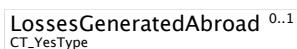
base	<a href="#">CT_CTNonZeroWholePoundStructure</a>
path	[CTC]/ClaimToGroupRelief/CompanyInformation/TotalAmountClaimed
cardinality	1..1
description	Total group relief claimed
id	[C10]

**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**

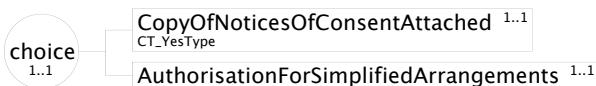
base	<a href="#">CT_YesType</a>
path	[CTC]/ClaimToGroupRelief/NonResidentCompany
cardinality	0..1
description	Group relief claim involves losses of a trade carried on in the UK through a Permanent Establishment by a non-resident company
id	[C15]

**element: LossesGeneratedAbroad****XML**

base	<a href="#">CT_YesType</a>
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**

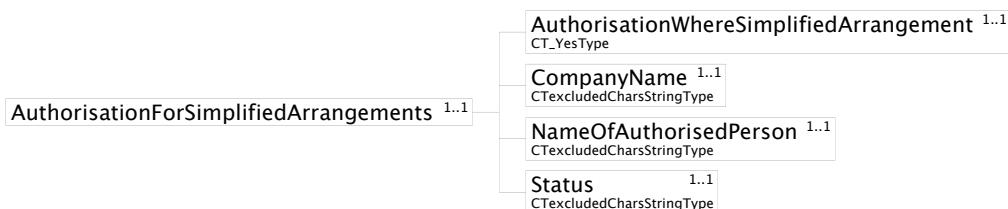
base	<a href="#">CT_YesType</a>
path	[CTC]/ClaimToGroupRelief/ClaimAuthorisation/CopyOfNoticesOfConsentAttached
cardinality	1..1
description	Notice/s of consent attached?
id	[SC161]

**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	<a href="#">CT_YesType</a>
path	[CTC]/ClaimToGroupRelief/ClaimAuthorisation/AuthorisationForSimplifiedArrangements/AuthorisationWhereSimplifiedArrangement
cardinality	1..1
description	Authorisation of claim where a simplified arrangement applies
id	[C25]

## element: CompanyName

[XML](#)



base	<a href="#">CTExcludedCharsStringType</a>
path	[CTC]/ClaimToGroupRelief/ClaimAuthorisation/AuthorisationForSimplifiedArrangements/CompanyName
cardinality	1..1
description	Name of authorised company
id	[C30]

## element: NameOfAuthorisedPerson

XML



base	<a href="#">CTexcludedCharsStringType</a>
path	[CTC]/ClaimToGroupRelief/ClaimAuthorisation/AuthorisationForSimplifiedArrangements/Nam eOfAuthorisedPerson
cardinality	1..1
description	Name of person authorised to sign
id	[C35]

## element: Status

XML



base	<a href="#">CTexcludedCharsStringType</a>
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	<a href="#">CT_CTNonZeroWholePoundStructure</a>
path	[CTC]/SurrenderedGroupRelief/TradingLosses
cardinality	0..1
description	Trading losses – total
id	[C45]

## element: NItradingLosses

[XML](#)



base	<a href="#">CT_CTNonZeroWholePoundStructure</a>
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	<a href="#">CT_CTNonZeroWholePoundStructure</a>
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	<a href="#">CT_CTNonZeroWholePoundStructure</a>
path	[CTC]/SurrenderedGroupRelief/NonTradingDeficit
cardinality	0..1
description	Non-trading deficit on loan relationships
id	[C55]

## element: ExcessDonations

[XML](#)



base	<a href="#">CT_CTNonZeroWholePoundStructure</a>
path	[CTC]/SurrenderedGroupRelief/ExcessDonations
cardinality	0..1

description	Excess qualifying charitable donations over profits
id	[C60]

### element: ExcessLosses

XML



base	<a href="#">CT_CTNonZeroWholePoundStructure</a>
path	[CTC]/SurrenderedGroupRelief/ExcessLosses
cardinality	0..1
description	Excess UK property business losses over profits
id	[C65]

### element: ExcessManagementExpenses

XML



base	<a href="#">CT_CTNonZeroWholePoundStructure</a>
path	[CTC]/SurrenderedGroupRelief/ExcessManagementExpenses
cardinality	0..1
description	Excess of management expenses over profits
id	[C70]

### element: NonTradingLossesOnIntangibleFixedAssets

XML



base	<a href="#">CT_CTNonZeroWholePoundStructure</a>
path	[CTC]/SurrenderedGroupRelief/NonTradingLossesOnIntangibleFixedAssets
cardinality	0..1
description	Non-trading losses on intangible fixed assets
id	[C75]

### element: TotalSurrender

XML



base	<a href="#">CT_CTNonZeroWholePoundStructure</a>
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

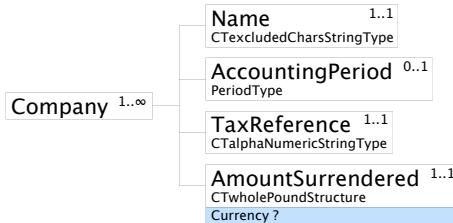
XML



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	<a href="#">CTalphaNumericStringType</a>
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	<a href="#">CTwholePoundStructure</a>
path	[CTC]/SurrenderedGroupRelief/SurrenderInformation/Company/AmountSurrendered
cardinality	1..1
description	Amount surrendered
id	[C85D]

## element: AmountSurrenderedTotal

[XML](#)

AmountSurrenderedTotal 1..1  
CTwholePoundStructure  
Currency ?

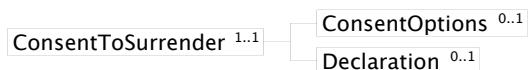
base	<a href="#">CTwholePoundStructure</a>
path	[CTC]/SurrenderedGroupRelief/SurrenderInformation/AmountSurrenderedTotal
cardinality	1..1
description	Total amount surrendered
id	[C90]

### 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



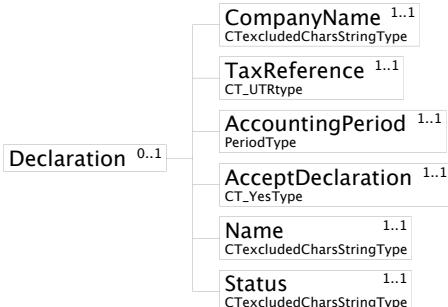
base	<a href="#">CT_YesType</a>
path	[CTC]/SurrenderedGroupRelief/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached
cardinality	0..1
description	Notice/s of consent attached?
id	[SC152]

### 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	<a href="#">CTExcludedCharsStringType</a>
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	<a href="#">CT_UTRtype</a>
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	<a href="#">PeriodType</a>
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

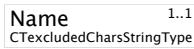
XML



base	<a href="#">CT_YesType</a>
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	<a href="#">CTExcludedCharsStringType</a>
path	[CTC]/SurrenderedGroupRelief/ConsentToSurrender/Declaration/Name
cardinality	1..1
description	Name of signatory
minLength	2
maxLength	56
id	[C115]

## element: Status

[XML](#)



base	<a href="#">CTExcludedCharsStringType</a>
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

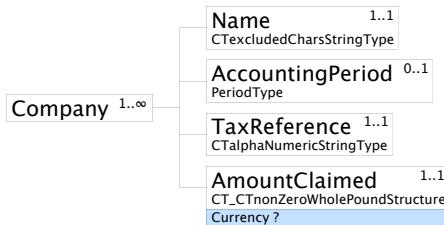
XML



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

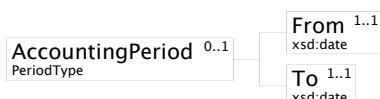
XML



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	<a href="#">CT_YesType</a>
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

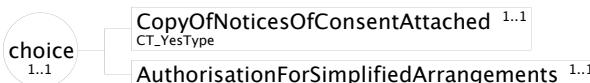
XML



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	<a href="#">CT_YesType</a>
path	[CTC]/GroupReliefForCarriedForwardLosses/ClaimAuthorisation/CopyOfNoticesOfConsentAttached
cardinality	1..1
description	Notice/s of consent attached?
id	[SC172]

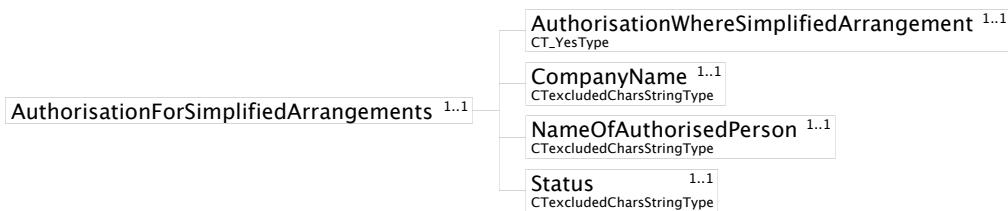
## validation rule:

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

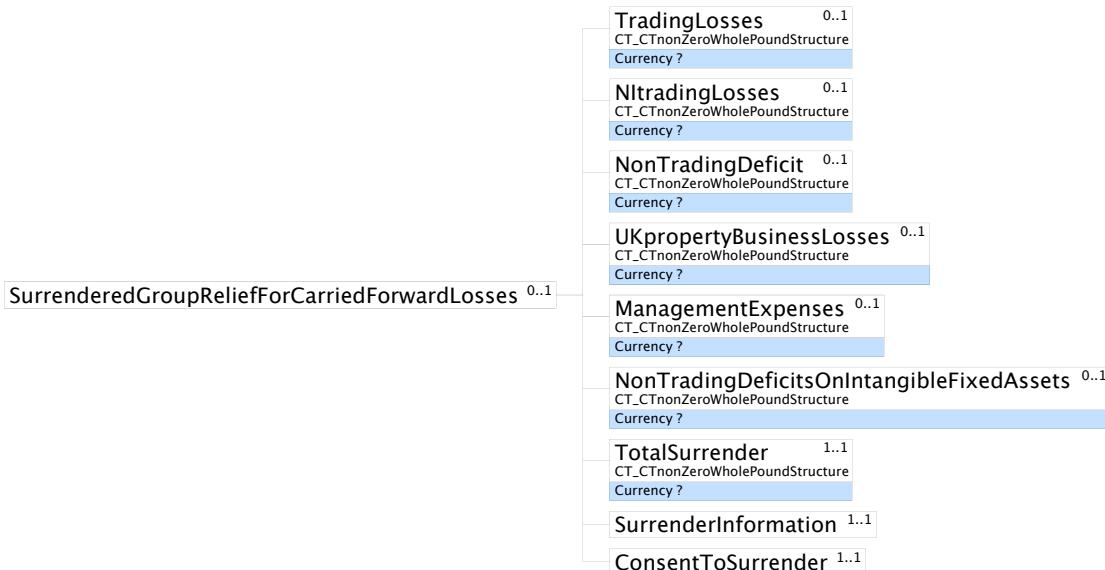
XML



base	<a href="#">CTexcludedCharsStringType</a>
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	<a href="#">CT_CNonZeroWholePoundStructure</a>
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/TradingLosses
cardinality	0..1
description	Trading losses carried forward – total
id	[C160]

## element: NItradingLosses

[XML](#)



base	<a href="#">CT_CNonZeroWholePoundStructure</a>
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	<a href="#">CT_CTNonZeroWholePoundStructure</a>
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	<a href="#">CT_CTNonZeroWholePoundStructure</a>
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	<a href="#">CT_CTNonZeroWholePoundStructure</a>
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ManagementExpenses
cardinality	0..1
description	Management expenses carried forward
id	[C175]

## element: NonTradingDeficitsOnIntangibleFixedAssets

XML

NonTradingDeficitsOnIntangibleFixedAssets	0..1
CT_CTNonZeroWholePoundStructure	
Currency ?	

base	<a href="#">CT_CTNonZeroWholePoundStructure</a>
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	<a href="#">CT_CNonZeroWholePoundStructure</a>
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

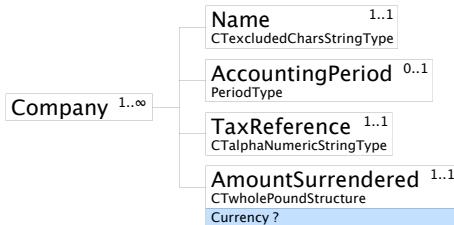
XML



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	<a href="#">CTExcludedCharsStringType</a>
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/SurrenderInformation/Company/Name
cardinality	1..1
description	Name of claimant company
minLength	2
maxLength	56
id	[C190A]

## element: AccountingPeriod

XML



base	<a href="#">PeriodType</a>
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	<a href="#">CTalphaNumericStringType</a>
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	<a href="#">CTwholePoundStructure</a>
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/SurrenderInformation/Company/AmountSurrendered
cardinality	1..1
description	Amount surrendered
id	[C190D]

## element: AmountSurrenderedTotal

[XML](#)

AmountSurrenderedTotal 1..1  
CTwholePoundStructure  
Currency ?

base	<a href="#">CTwholePoundStructure</a>
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	<a href="#">CT_YesType</a>
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	<a href="#">CT_YesType</a>
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

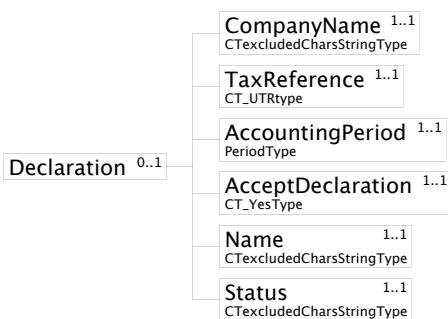
base	<a href="#">CT_YesType</a>
path	[CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/ConsentOptions/CopyOfNoticesOfConsentAttached
cardinality	0..1
description	Notice/s of consent attached?
id	[SC190]

**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

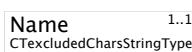
XML



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]
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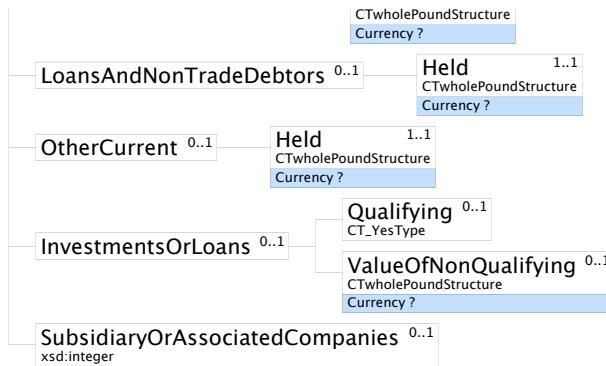
element: Declaration

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

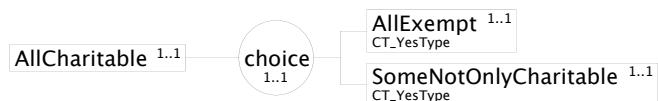
XML



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	<a href="#">CTwholePoundStructure</a>
path	[CTE]/InformationRequired/Income/GiftAid
cardinality	0..1
description	Gift Aid – exclude any amounts included on form CT600
id	[E65]

## element: OtherCharities

XML



base	<a href="#">CTwholePoundStructure</a>
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	<a href="#">CTwholePoundStructure</a>
path	[CTE]/InformationRequired/Income/GiftsOfShares
cardinality	0..1
description	Gifts of shares or securities received
id	[E75]

## element: GiftOfRealProperty

XML



base	<a href="#">CTwholePoundStructure</a>
path	[CTE]/InformationRequired/Income/GiftOfRealProperty
cardinality	0..1
description	Gifts of real property received
id	[E80]

## element: OtherSources

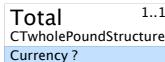
XML



base	<a href="#">CTwholePoundStructure</a>
path	[CTE]/InformationRequired/Income/OtherSources
cardinality	0..1
description	Other sources (not included above)
id	[E85]

## element: Total

[XML](#)



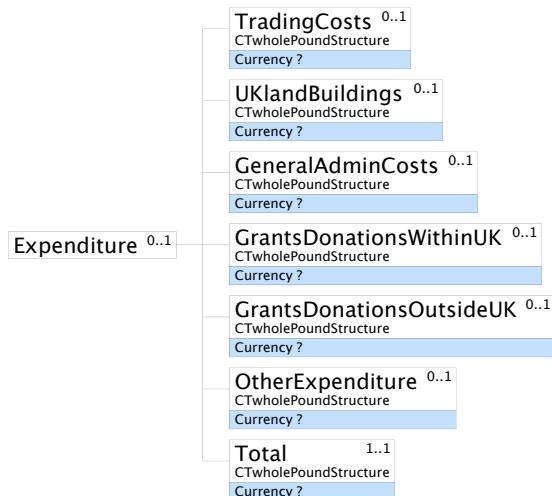
base	<a href="#">CTwholePoundStructure</a>
path	[CTE]/InformationRequired/Income/Total
cardinality	1..1
description	Total
id	[E90]

### 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	<a href="#">CTwholePoundStructure</a>
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	<a href="#">CTwholePoundStructure</a>
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	<a href="#">CTwholePoundStructure</a>
path	[CTE]/InformationRequired/Expenditure/GeneralAdminCosts
cardinality	0..1
description	All general administration costs
id	[E105]

**element: GrantsDonationsWithinUK****XML**

base	<a href="#">CTwholePoundStructure</a>
path	[CTE]/InformationRequired/Expenditure/GrantsDonationsWithinUK
cardinality	0..1
description	All grants and donations made within the UK
id	[E110]

**element: GrantsDonationsOutsideUK****XML**

base	<a href="#">CTwholePoundStructure</a>
path	[CTE]/InformationRequired/Expenditure/GrantsDonationsOutsideUK
cardinality	0..1
description	All grants and donations made outside the UK
id	[E115]

## element: OtherExpenditure

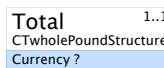
XML



base	<a href="#">CTwholePoundStructure</a>
path	[CTE]/InformationRequired/Expenditure/OtherExpenditure
cardinality	0..1
description	Other expenditure not included above
id	[E120]

## element: Total

XML



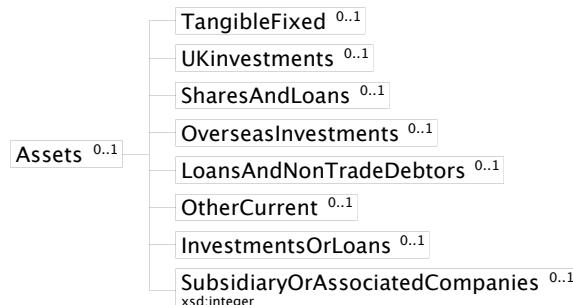
base	<a href="#">CTwholePoundStructure</a>
path	[CTE]/InformationRequired/Expenditure/Total
cardinality	1..1
description	Total
id	[E125]

## 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

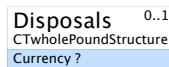
XML



path	[CTE]/InformationRequired/Assets/TangibleFixed
cardinality	0..1
description	Tangible fixed assets
id	[TANGIBLEFIXED]

## element: Disposals

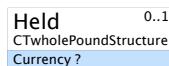
XML



base	<a href="#">CTwholePoundStructure</a>
path	[CTE]/InformationRequired/Assets/TangibleFixed/Disposals
cardinality	0..1
description	Disposals in period (total consideration received)
id	[E130]

## element: Held

XML



base	<a href="#">CTwholePoundStructure</a>
path	[CTE]/InformationRequired/Assets/TangibleFixed/Held
cardinality	0..1
description	Held at the end of the period
id	[E135]

## element: UKinvestments

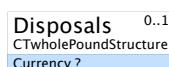
XML



path	[CTE]/InformationRequired/Assets/UKinvestments
cardinality	0..1
description	UK investments (excluding controlled companies)
id	[UKINVESTMENTS]

## element: Disposals

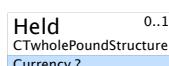
XML



base	<a href="#">CTwholePoundStructure</a>
path	[CTE]/InformationRequired/Assets/UKinvestments/Disposals
cardinality	0..1
description	Disposals in period (total consideration received)
id	[E140]

## element: Held

XML

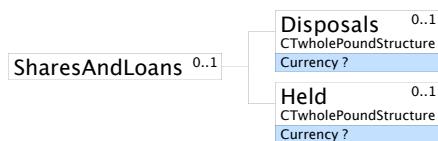


base	<a href="#">CTwholePoundStructure</a>
path	[CTE]/InformationRequired/Assets/UKinvestments/Held
cardinality	0..1

description	Held at the end of the period
id	[E145]

### element: SharesAndLoans

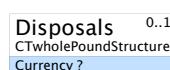
XML



path	[CTE]/InformationRequired/Assets/SharesAndLoans
cardinality	0..1
description	Shares in, and loans to, controlled companies
id	[SHARESANDLOANS]

### element: Disposals

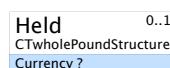
XML



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

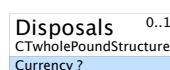
XML



path	[CTE]/InformationRequired/Assets/OverseasInvestments
cardinality	0..1
description	Overseas investments
id	[OVERSEASINVESTMENTS]

### element: Disposals

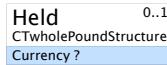
XML



base	<a href="#">CTwholePoundStructure</a>
path	[CTE]/InformationRequired/Assets/OverseasInvestments/Disposals
cardinality	0..1
description	Disposals in period (total consideration received)
id	[E160]

## element: Held

[XML](#)



base	<a href="#">CTwholePoundStructure</a>
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	<a href="#">CTwholePoundStructure</a>
path	[CTE]/InformationRequired/Assets/LoansAndNonTradeDebtors/Held
cardinality	1..1
description	Held at the end of the period
id	[E170]

## element: OtherCurrent

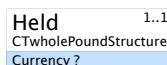
[XML](#)



path	[CTE]/InformationRequired/Assets/OtherCurrent
cardinality	0..1
description	Other current assets
id	[OTHERCURRENT]

## element: Held

[XML](#)



base	<a href="#">CTwholePoundStructure</a>
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	<a href="#">CT_YesType</a>
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	<a href="#">CTwholePoundStructure</a>
path	[CTE]/InformationRequired/Assets/InvestmentsOrLoans/ValueOfNonQualifying
cardinality	0..1
description	Value of any non-qualifying investments and loans
id	[E185]

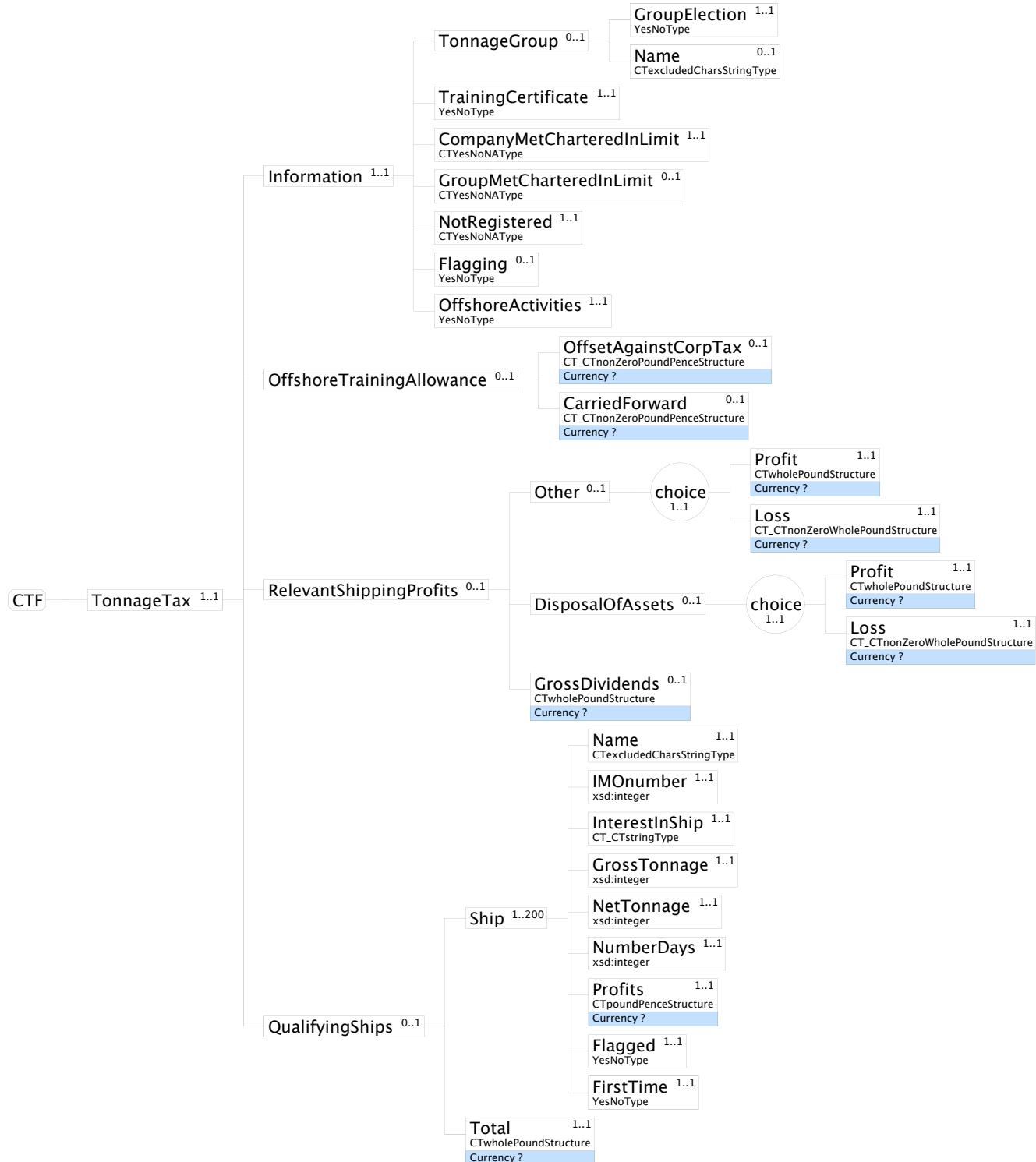
## element: SubsidiaryOrAssociatedCompanies

[XML](#)



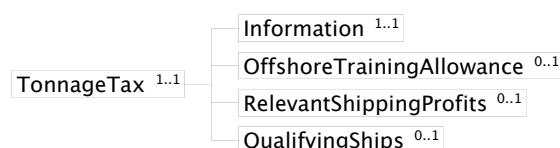
base	xsd:integer
path	[CTE]/InformationRequired/Assets/SubsidiaryOrAssociatedCompanies
cardinality	0..1
description	Number of subsidiary or associated companies the charity controls at the end of the period. Exclude companies that were dormant throughout the period

example	23
maxInclusive	999
id	[E190]



```
CTF --> TonnageTax 1..1
```

path	[CTF]
------	-------



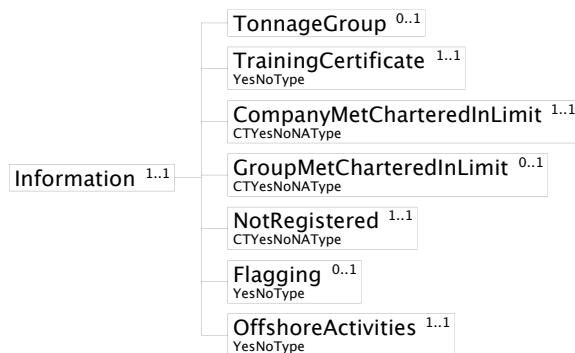
path	[CTF]/TonnageTax
cardinality	1..1
description	Tonnage tax
id	[TONNAGETAX]

**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 tunelled'

## 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	<a href="#">CTexcludedCharsStringType</a>
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	<a href="#">YesNoType</a>
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	<a href="#">CTYesNoNAType</a>
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**

<b>GroupMetCharteredInLimit</b>	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**

<b>NotRegistered</b>	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**

<b>Flagging</b>	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**

<b>OffshoreActivities</b>	1..1
YesNoType	

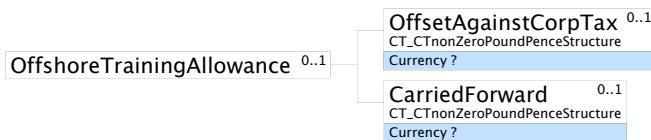
base	YesNoType
path	[CTF]/TonnageTax/Information/OffshoreActivities
cardinality	1..1
description	The company is subject to the special rules for offshore activities
id	[F40A/F40B]

**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	<a href="#">CT_CTNonZeroPoundPenceStructure</a>
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	<a href="#">CT_CTNonZeroPoundPenceStructure</a>
path	[CTF]/TonnageTax/OffshoreTrainingAllowance/CarriedForward
cardinality	0..1
description	The amount of training allowance to be carried forward
id	[F50]

**element: RelevantShippingProfits**

**XML**

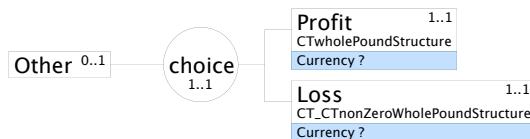


path	[CTF]/TonnageTax/RelevantShippingProfits
cardinality	0..1

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:

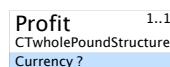
XML



path	[CTF]/TonnageTax/RelevantShippingProfits/Other
cardinality	1..1

## element: Profit

XML



base	<a href="#">CTwholePoundStructure</a>
path	[CTF]/TonnageTax/RelevantShippingProfits/Other/Profit
cardinality	1..1
description	Profit
id	[F55A]

## element: Loss

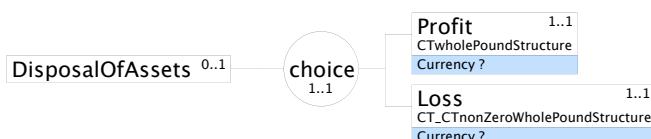
XML



base	<a href="#">CT_CTNonZeroWholePoundStructure</a>
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:

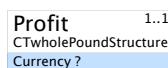
XML



path	[CTF]/TonnageTax/RelevantShippingProfits/DisposalOfAssets
cardinality	1..1

element: Profit

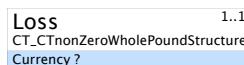
XML



base	CTwholePoundStructure
path	[CTF]/TonnageTax/RelevantShippingProfits/DisposalOfAssets/Profit
cardinality	1..1
description	Profit
id	[F60A]

element: Loss

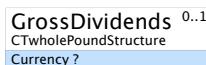
XML



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

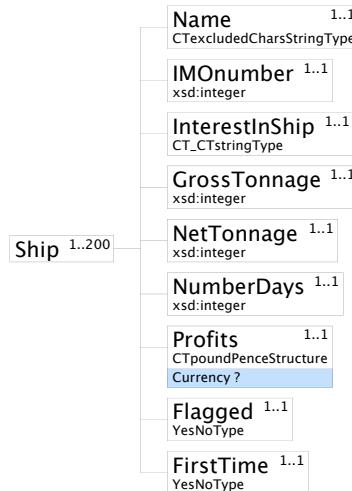
XML



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

<b>id</b>	[F70B]
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## element: InterestInShip

XML

InterestInShip 1..1  
CT\_CType

<b>base</b>	CT_CType
<b>path</b>	[CTF]/TonnageTax/QualifyingShips/Ship/InterestInShip
<b>cardinality</b>	1..1
<b>description</b>	Interest in ship
<b>example</b>	F
<b>id</b>	[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

<b>base</b>	xsd:integer
<b>path</b>	[CTF]/TonnageTax/QualifyingShips/Ship/GrossTonnage
<b>cardinality</b>	1..1
<b>example</b>	9999999
<b>id</b>	[F70D]

## element: NetTonnage

XML

NetTonnage 1..1  
xsd:integer

<b>base</b>	xsd:integer
<b>path</b>	[CTF]/TonnageTax/QualifyingShips/Ship/NetTonnage
<b>cardinality</b>	1..1
<b>description</b>	Net tonnage
<b>example</b>	9999999
<b>minInclusive</b>	0
<b>maxInclusive</b>	9999999
<b>id</b>	[F70E]

## element: NumberDays

XML

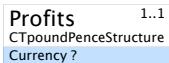
NumberDays 1..1  
xsd:integer

<b>base</b>	xsd:integer
<b>path</b>	[CTF]/TonnageTax/QualifyingShips/Ship/NumberDays
<b>cardinality</b>	1..1
<b>description</b>	Number of days operated
<b>example</b>	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



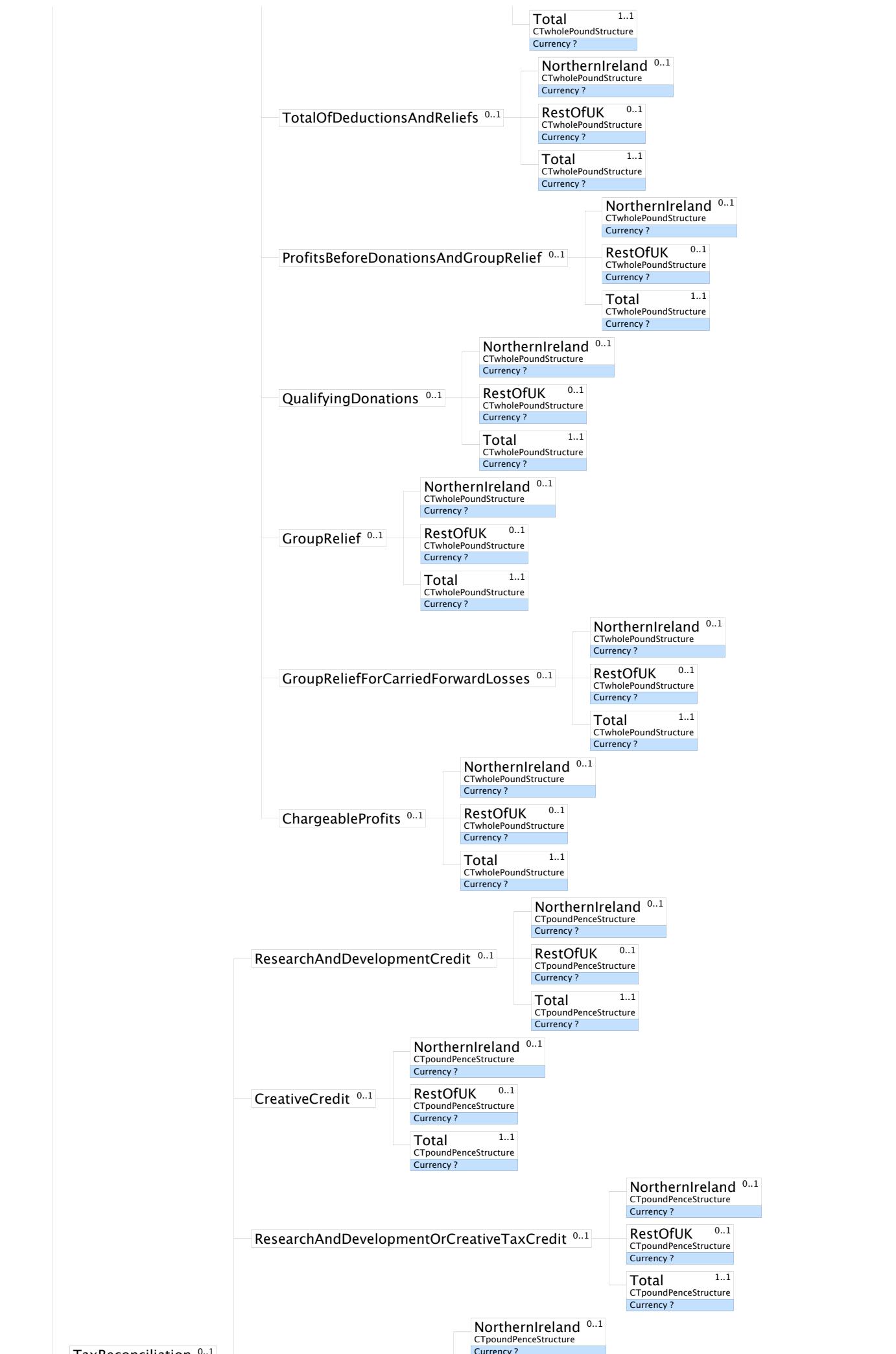
base	CTwholePoundStructure
path	[CTF]/TonnageTax/QualifyingShips/Total
cardinality	1..1
description	Total tonnage tax profits
id	[F70]

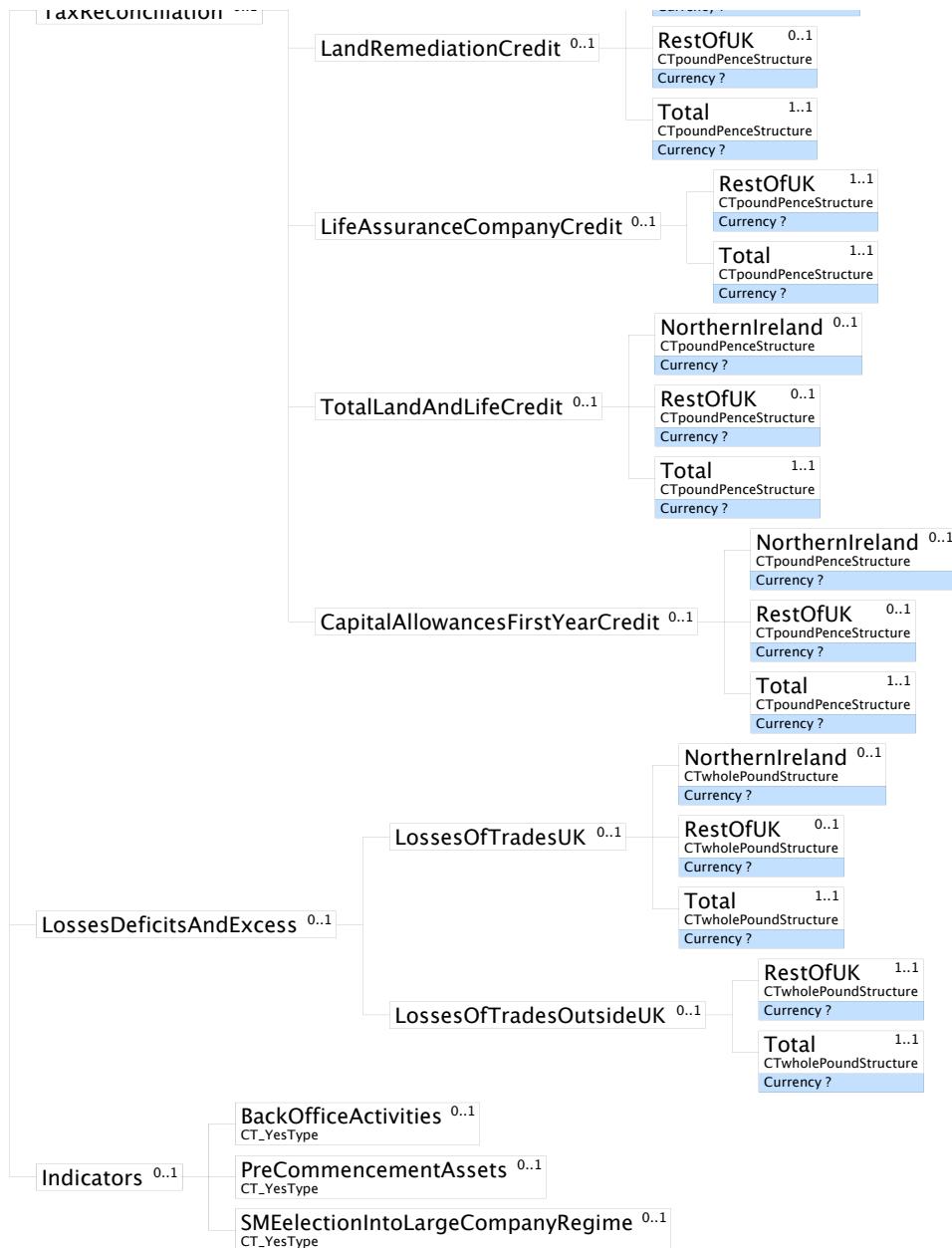
### validation rule:

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



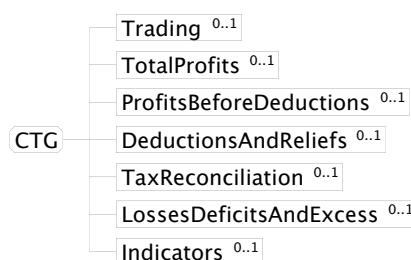






type: CTG

XMI



path [CTG]

## element: Trading

XMI

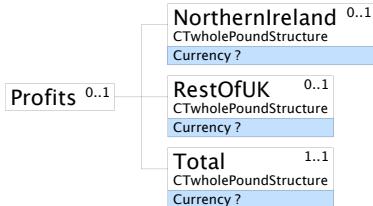


path	[CTG]/Trading
cardinality	0..1

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**

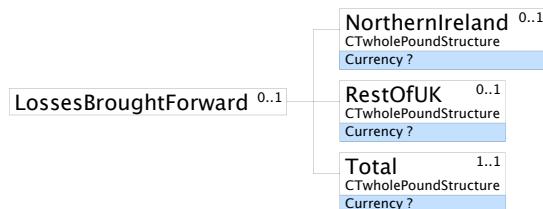

base	CTwholePoundStructure
path	[CTG]/Trading/Profits/Total
cardinality	1..1
description	Total
id	[G5C]

**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**

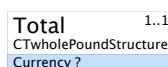
**XML**



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

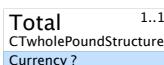
[XML](#)



base	CTwholePoundStructure
path	[CTG]/Trading/LossesBroughtForwardUsed/RestOfUK
cardinality	1..1
description	Rest of UK
id	[G15B]

## element: Total

[XML](#)



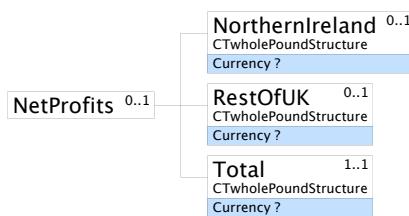
base	CTwholePoundStructure
path	[CTG]/Trading/LossesBroughtForwardUsed/Total
cardinality	1..1
description	Total
id	[G15C]

**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

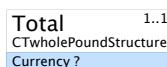
XML



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

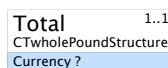
XML



base	CTwholePoundStructure
path	[CTG]/TotalProfits/NonTradeProfitsAndGains/RestOfUK
cardinality	1..1
description	Rest of UK
id	[G25B]

## element: Total

XML



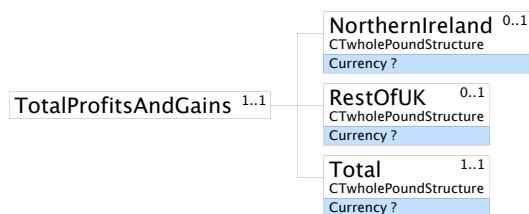
base	CTwholePoundStructure
path	[CTG]/TotalProfits/NonTradeProfitsAndGains/Total
cardinality	1..1
description	Total
id	[G25C]

### 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

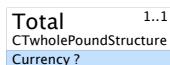
XML



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

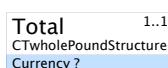
XML



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

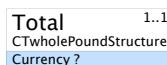
XML



base	CTwholePoundStructure
path	[CTG]/ProfitsBeforeDeductions/DeficitsBroughtForward/RestOfUK
cardinality	1..1
description	Rest of UK
id	[G40B]

## element: Total

XML



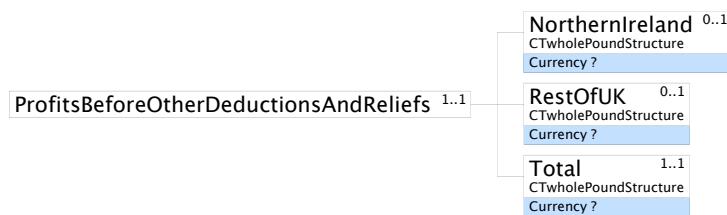
base	CTwholePoundStructure
path	[CTG]/ProfitsBeforeDeductions/DeficitsBroughtForward/Total
cardinality	1..1
description	Total
id	[G40C]

## 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	<a href="#">CTwholePoundStructure</a>
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



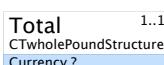
base	<a href="#">CTwholePoundStructure</a>
path	[CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G45B]

### 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	<a href="#">CTwholePoundStructure</a>
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



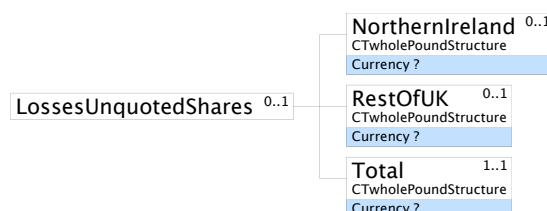
path	[CTG]/DeductionsAndReliefs
cardinality	0..1
id	[DEDUCTIONSANDRELIEFSG]

### 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	<a href="#">CTwholePoundStructure</a>
path	[CTG]/DeductionsAndReliefs/LossesUnquotedShares/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G50A]

## element: RestOfUK

[XML](#)



base	<a href="#">CTwholePoundStructure</a>
path	[CTG]/DeductionsAndReliefs/LossesUnquotedShares/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G50B]

## element: Total

[XML](#)



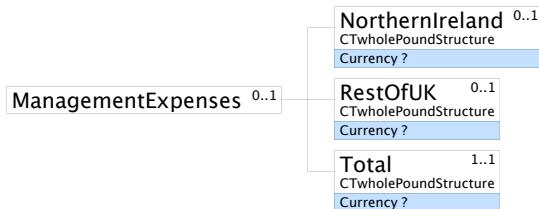
base	<a href="#">CTwholePoundStructure</a>
path	[CTG]/DeductionsAndReliefs/LossesUnquotedShares/Total
cardinality	1..1
description	Total
id	[G50C]

### 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	<a href="#">CTwholePoundStructure</a>
path	[CTG]/DeductionsAndReliefs/ManagementExpenses/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G55A]

## element: RestOfUK

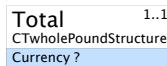
XML



base	<a href="#">CTwholePoundStructure</a>
path	[CTG]/DeductionsAndReliefs/ManagementExpenses/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G55B]

## element: Total

XML



base	<a href="#">CTwholePoundStructure</a>
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	<a href="#">CTwholePoundStructure</a>
path	[CTG]/DeductionsAndReliefs/UKpropertyBusinessLosses/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G60A]

### element: RestOfUK

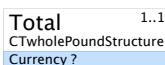
XML



base	<a href="#">CTwholePoundStructure</a>
path	[CTG]/DeductionsAndReliefs/UKpropertyBusinessLosses/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G60B]

### element: Total

XML



base	<a href="#">CTwholePoundStructure</a>
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	<a href="#">CTwholePoundStructure</a>
path	[CTG]/DeductionsAndReliefs/CapitalAllowancesManagement/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G65A]

## element: RestOfUK

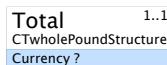
XML



base	<a href="#">CTwholePoundStructure</a>
path	[CTG]/DeductionsAndReliefs/CapitalAllowancesManagement/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G65B]

## element: Total

XML



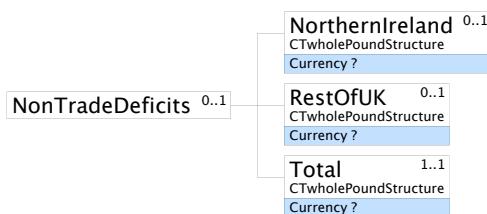
base	<a href="#">CTwholePoundStructure</a>
path	[CTG]/DeductionsAndReliefs/CapitalAllowancesManagement/Total
cardinality	1..1
description	Total
id	[G65C]

### 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

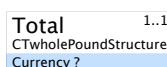
XML



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]

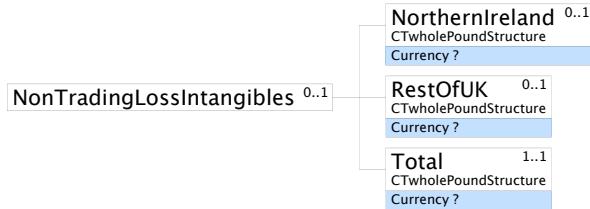
### validation rule:

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	<a href="#">CTwholePoundStructure</a>
path	[CTG]/DeductionsAndReliefs/NonTradingLossIntangibles/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G75A]

## element: RestOfUK

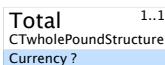
XML



base	<a href="#">CTwholePoundStructure</a>
path	[CTG]/DeductionsAndReliefs/NonTradingLossIntangibles/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G75B]

## element: Total

XML

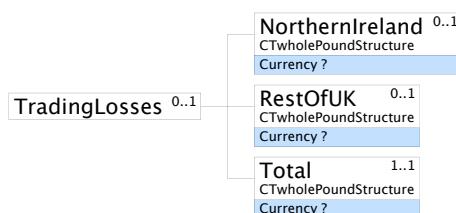


base	<a href="#">CTwholePoundStructure</a>
path	[CTG]/DeductionsAndReliefs/NonTradingLossIntangibles/Total
cardinality	1..1
description	Total

<b>id</b>	[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**


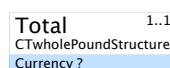
<b>path</b>	[CTG]/DeductionsAndReliefs/TradingLosses
<b>cardinality</b>	0..1
<b>description</b>	Total trading losses of this or a later accounting period – value
<b>id</b>	[G80]

**element: NorthernIreland**
**XML**


<b>base</b>	<a href="#">CTwholePoundStructure</a>
<b>path</b>	[CTG]/DeductionsAndReliefs/TradingLosses/NorthernIreland
<b>cardinality</b>	0..1
<b>description</b>	Northern Ireland
<b>id</b>	[G80A]

**element: RestOfUK**
**XML**


<b>base</b>	<a href="#">CTwholePoundStructure</a>
<b>path</b>	[CTG]/DeductionsAndReliefs/TradingLosses/RestOfUK
<b>cardinality</b>	0..1
<b>description</b>	Rest of UK
<b>id</b>	[G80B]

**element: Total**
**XML**


<b>base</b>	<a href="#">CTwholePoundStructure</a>
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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

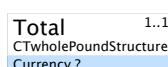
XML



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	<a href="#">CT_YesType</a>
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	<a href="#">CTwholePoundStructure</a>
path	[CTG]/DeductionsAndReliefs/TradingLossesCarriedForward/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G92A]

## element: RestOfUK

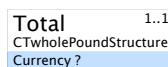
XML



base	<a href="#">CTwholePoundStructure</a>
path	[CTG]/DeductionsAndReliefs/TradingLossesCarriedForward/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G92B]

## element: Total

XML



base	<a href="#">CTwholePoundStructure</a>
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

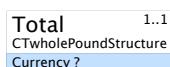
[XML](#)



base	<a href="#">CTwholePoundStructure</a>
path	[CTG]/DeductionsAndReliefs/TradingLossesCarriedForwardUsed/RestOfUK
cardinality	1..1
description	Rest of UK
id	[G93B]

## element: Total

[XML](#)



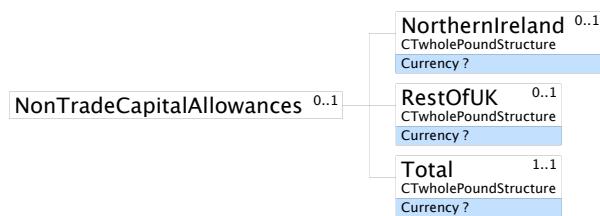
base	<a href="#">CTwholePoundStructure</a>
path	[CTG]/DeductionsAndReliefs/TradingLossesCarriedForwardUsed/Total
cardinality	1..1
description	Total
id	[G93C]

**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

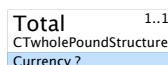
XML



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]

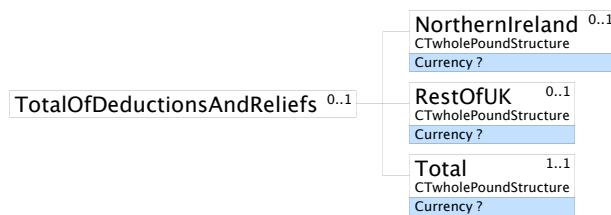
## validation rule:

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

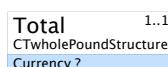
XML



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	<a href="#">CTwholePoundStructure</a>
path	[CTG]/DeductionsAndReliefs/ProfitsBeforeDonationsAndGroupRelief/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G105A]

## element: RestOfUK

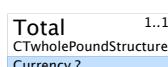
XML



base	<a href="#">CTwholePoundStructure</a>
path	[CTG]/DeductionsAndReliefs/ProfitsBeforeDonationsAndGroupRelief/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G105B]

## element: Total

XML



base	<a href="#">CTwholePoundStructure</a>
path	[CTG]/DeductionsAndReliefs/ProfitsBeforeDonationsAndGroupRelief/Total
cardinality	1..1

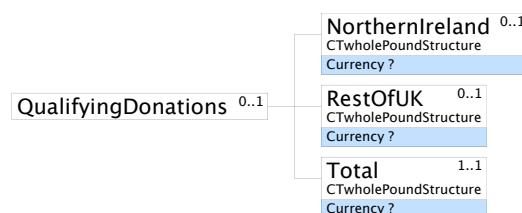
description	Total
id	[G105C]

**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**

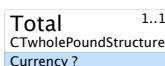
**XML**



base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/QualifyingDonations/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G110B]

## element: Total

XML



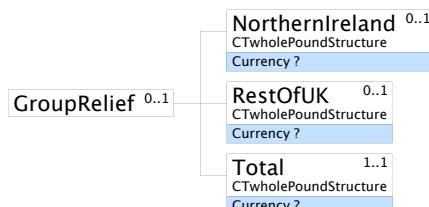
base	<a href="#">CTwholePoundStructure</a>
path	[CTG]/DeductionsAndReliefs/QualifyingDonations/Total
cardinality	1..1
description	Total
id	[G110C]

## 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	<a href="#">CTwholePoundStructure</a>
path	[CTG]/DeductionsAndReliefs/GroupRelief/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G115A]

## element: RestOfUK

XML

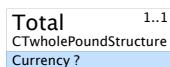


base	<a href="#">CTwholePoundStructure</a>
path	[CTG]/DeductionsAndReliefs/GroupRelief/RestOfUK
cardinality	0..1

description	Rest of UK
id	[G115B]

## element: Total

XML



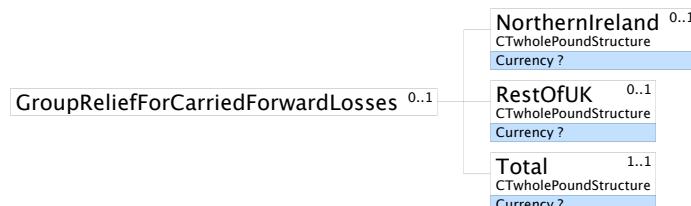
base	CTwholePoundStructure
path	[CTG]/DeductionsAndReliefs/GroupRelief/Total
cardinality	1..1
description	Total
id	[G115C]

### 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	<a href="#">CTwholePoundStructure</a>
path	[CTG]/DeductionsAndReliefs/GroupReliefForCarriedForwardLosses/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G117B]

## element: Total

[XML](#)



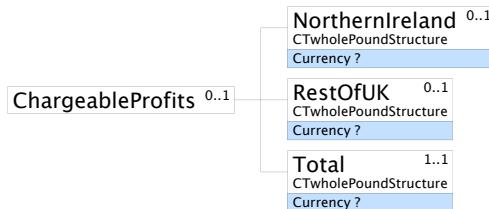
base	<a href="#">CTwholePoundStructure</a>
path	[CTG]/DeductionsAndReliefs/GroupReliefForCarriedForwardLosses/Total
cardinality	1..1
description	Total
id	[G117C]

### 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	<a href="#">CTwholePoundStructure</a>
path	[CTG]/DeductionsAndReliefs/ChargeableProfits/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G120A]

## element: RestOfUK

XML



base	<a href="#">CTwholePoundStructure</a>
path	[CTG]/DeductionsAndReliefs/ChargeableProfits/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G120B]

## element: Total

XML



base	<a href="#">CTwholePoundStructure</a>
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

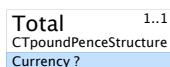
XML



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]

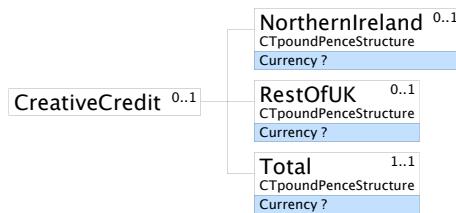
## validation rule:

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

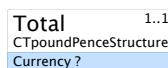
XML



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

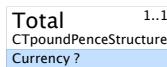
XML



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/ResearchAndDevelopmentOrCreativeTaxCredit/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G135B]

## element: Total

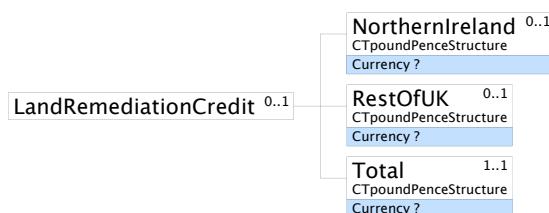
XML



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**

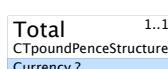
path	[CTG]/TaxReconciliation/LandRemediationCredit
cardinality	0..1
description	Land remediation tax credit
id	[G140]

**element: NorthernIreland****XML**

base	<a href="#">CTpoundPenceStructure</a>
path	[CTG]/TaxReconciliation/LandRemediationCredit/NorthernIreland
cardinality	0..1
description	Northern Ireland
id	[G140A]

**element: RestOfUK****XML**

base	<a href="#">CTpoundPenceStructure</a>
path	[CTG]/TaxReconciliation/LandRemediationCredit/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G140B]

**element: Total****XML**

base	<a href="#">CTpoundPenceStructure</a>
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

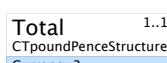
[XML](#)



base	<a href="#">CTpoundPenceStructure</a>
path	[CTG]/TaxReconciliation/LifeAssuranceCompanyCredit/RestOfUK
cardinality	1..1
description	Rest of UK
id	[G145B]

## element: Total

[XML](#)



base	<a href="#">CTpoundPenceStructure</a>
path	[CTG]/TaxReconciliation/LifeAssuranceCompanyCredit/Total
cardinality	1..1
description	Total
id	[G145C]

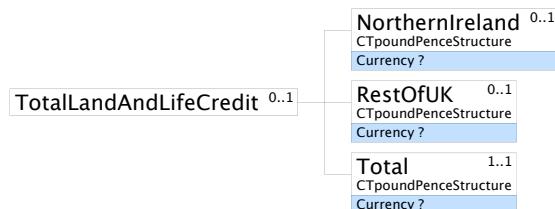
**validation rule:**

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
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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

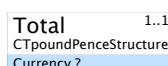
XML



base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/TotalLandAndLifeCredit/RestOfUK
cardinality	0..1
description	Rest of UK
id	[G150B]

## element: Total

XML

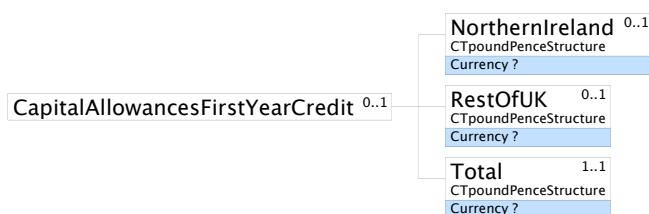


base	CTpoundPenceStructure
path	[CTG]/TaxReconciliation/TotalLandAndLifeCredit/Total
cardinality	1..1
description	Total

<b>id</b>	[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**


<b>path</b>	[CTG]/TaxReconciliation/CapitalAllowancesFirstYearCredit
<b>cardinality</b>	0..1
<b>description</b>	Capital allowances first-year tax credit
<b>id</b>	[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**

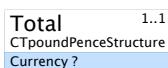

<b>base</b>	<b>CTpoundPenceStructure</b>
<b>path</b>	[CTG]/TaxReconciliation/CapitalAllowancesFirstYearCredit/NorthernIreland
<b>cardinality</b>	0..1
<b>description</b>	Northern Ireland
<b>id</b>	[G155A]

**element: RestOfUK**
**XML**


<b>base</b>	<b>CTpoundPenceStructure</b>
<b>path</b>	[CTG]/TaxReconciliation/CapitalAllowancesFirstYearCredit/RestOfUK
<b>cardinality</b>	0..1
<b>description</b>	Rest of UK
<b>id</b>	[G155B]

## element: Total

XML



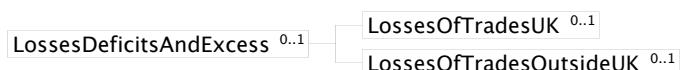
base	<a href="#">CTpoundPenceStructure</a>
path	[CTG]/TaxReconciliation/CapitalAllowancesFirstYearCredit/Total
cardinality	1..1
description	Total
id	[G155C]

## 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

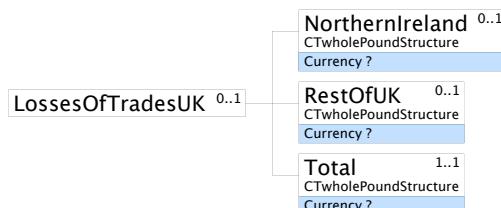
XML



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

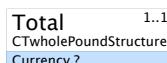


base	<a href="#">CTwholePoundStructure</a>
path	[CTG]/LossesDeficitsAndExcess/LossesOfTradesUK/NorthernIreland
cardinality	0..1
description	Northern Ireland

<b>id</b>	[G165A]
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**element: RestOfUK**
**XML**


<b>base</b>	<a href="#">CTwholePoundStructure</a>
<b>path</b>	[CTG]/LossesDeficitsAndExcess/LossesOfTradesUK/RestOfUK
<b>cardinality</b>	0..1
<b>description</b>	Rest of UK
<b>id</b>	[G165B]

**element: Total**
**XML**


<b>base</b>	<a href="#">CTwholePoundStructure</a>
<b>path</b>	[CTG]/LossesDeficitsAndExcess/LossesOfTradesUK/Total
<b>cardinality</b>	1..1
<b>description</b>	Total
<b>id</b>	[G165C]

**validation rule:**

<b>error code: 9980</b>	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
<b>error code: 9981</b>	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
<b>error code: 9982</b>	description: [G165C] should equal [G165A] plus [G165B]
transactional message (en)	Box G165C must equal the sum of Boxes G165A and G165B
<b>error code: 9983</b>	description: [G165C] must equal the 'Arising' element of [780/785].
transactional message (en)	Box G165C must equal Box 780

**element: LossesOfTradesOutsideUK**
**XML**


<b>path</b>	[CTG]/LossesDeficitsAndExcess/LossesOfTradesOutsideUK
<b>cardinality</b>	0..1
<b>description</b>	Losses of trades carried on wholly outside the UK
<b>id</b>	[G170]

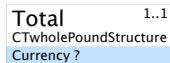
**element: RestOfUK**
**XML**


<b>base</b>	<a href="#">CTwholePoundStructure</a>
<b>path</b>	[CTG]/LossesDeficitsAndExcess/LossesOfTradesOutsideUK/RestOfUK

cardinality	1..1
description	Rest of UK
id	[G170B]

## element: Total

XML



base	<a href="#">CTwholePoundStructure</a>
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	<a href="#">CT_YesType</a>
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	<a href="#">CT_YesType</a>
path	[CTG]/Indicators/PreCommencementAssets
cardinality	0..1
description	Pre-commencement assets
id	[G180]

## element: SMEelectionIntoLargeCompanyRegime

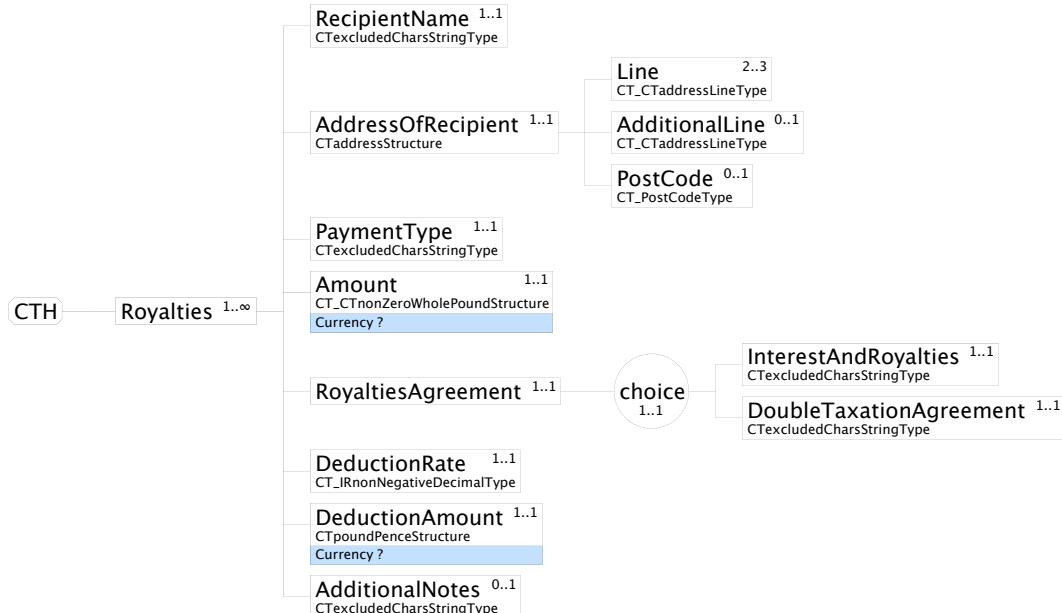
[XML](#)

**SMEelectionIntoLargeCompanyRegime** 0..1  
CT\_YesType

base	<a href="#">CT_YesType</a>
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

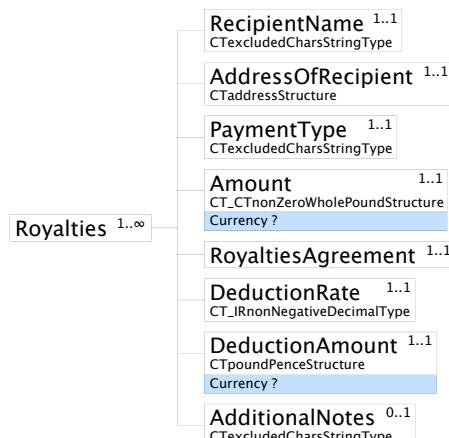
XML



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	<a href="#">CTAddressStructure</a>
path	[CTH]/Royalties/AddressOfRecipient
cardinality	1..1
description	Full address of the recipient of the royalty
id	[H5B]

### element: PaymentType

XML



base	<a href="#">CTexcludedCharsStringType</a>
path	[CTH]/Royalties/PaymentType
cardinality	1..1
description	Type of royalty payment made
minLength	2
maxLength	56
id	[H5C]

### element: Amount

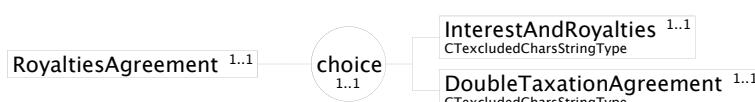
XML



base	<a href="#">CT_CtnonZeroWholePoundStructure</a>
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:**

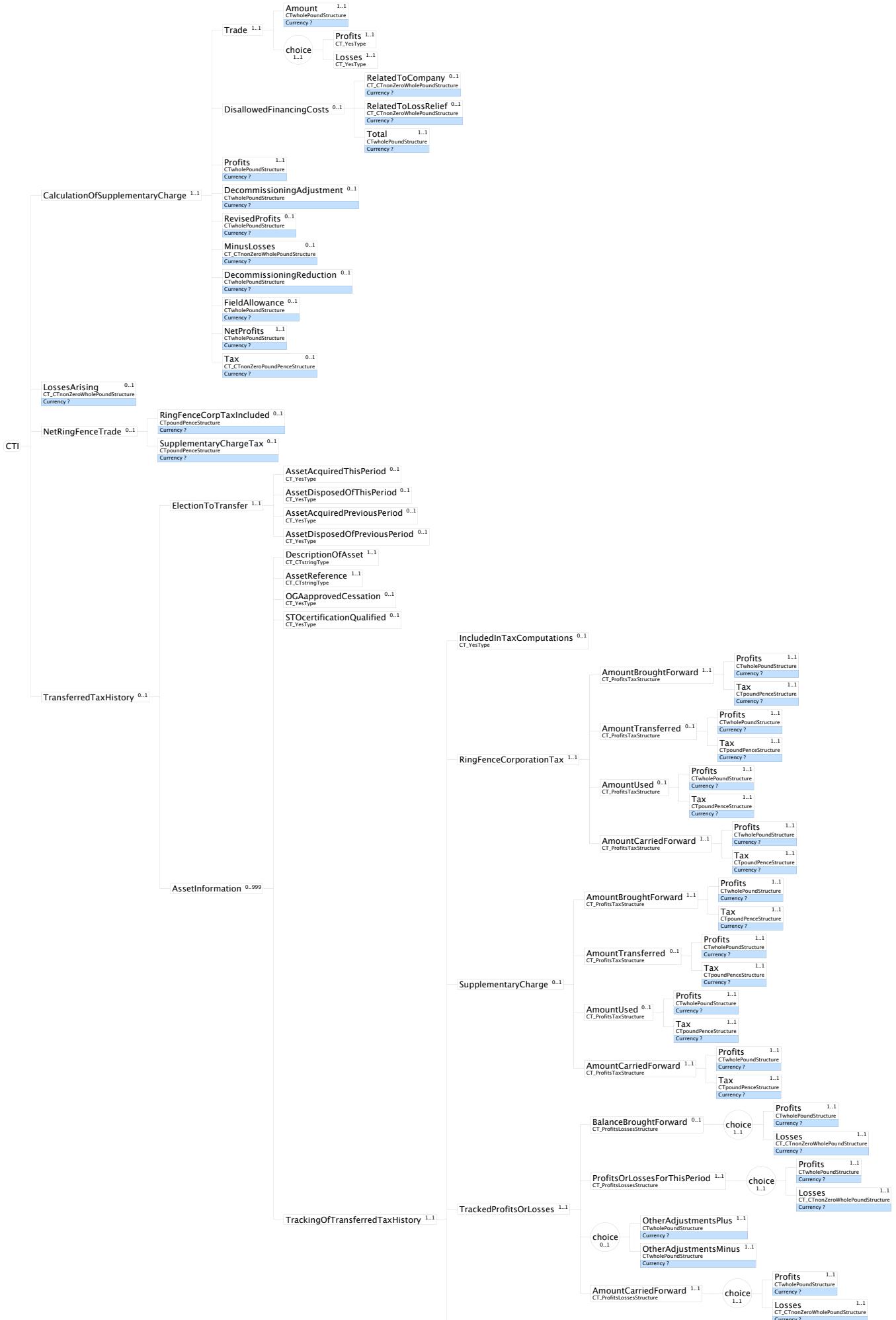
error code: 9750	description: For each iteration of [ROYALTIES], [H5G] must equal [H5D] multiplied by ([H5F] divided by 100) and rounded to the nearest penny (round down for fractions less than half a penny, and round up for fractions of half a penny or greater)
transactional message (en)	All 'Amount 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).

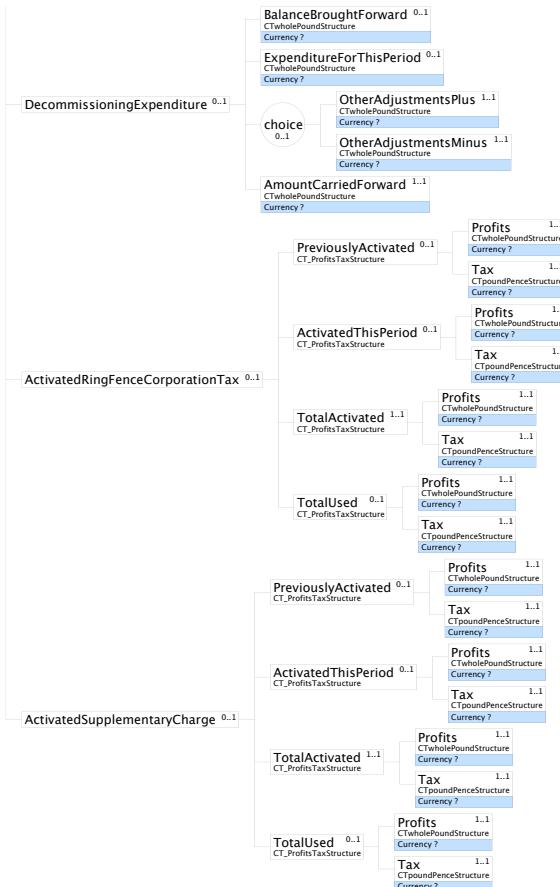
**element: AdditionalNotes**

**XML**

AdditionalNotes 0..1  
CTexcludedCharsStringType

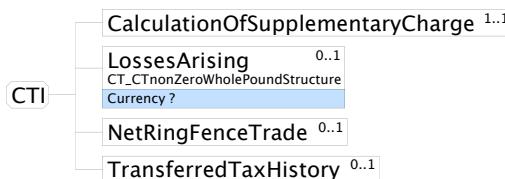
base	CTexcludedCharsStringType
path	[CTH]/Royalties/AdditionalNotes
cardinality	0..1
description	Additional notes
minLength	2
maxLength	56
id	[H5H]





type: CTI

XML



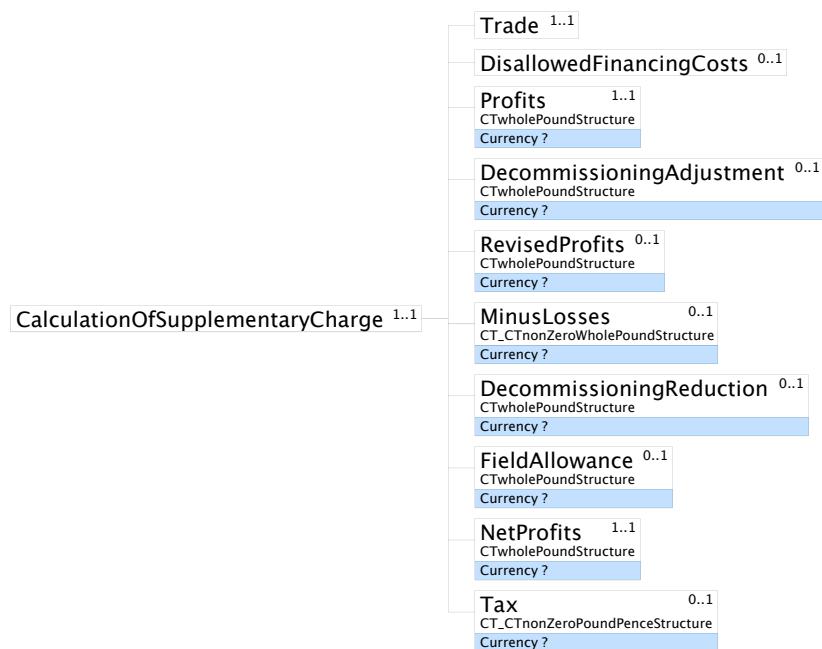
path	[CTI]
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validation rule:

error code: 9800	description: [I70] 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

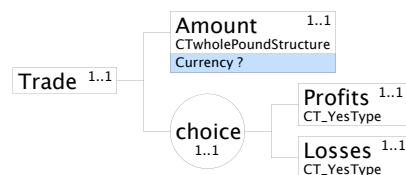
[XML](#)



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

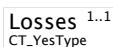
XML



base	<a href="#">CT_YesType</a>
path	[CTI]/CalculationOfSupplementaryCharge/Trade/Profits
cardinality	1..1
description	Ring fence profits
id	[I10]

## element: Losses

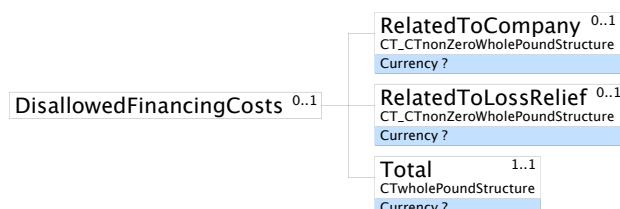
XML



base	<a href="#">CT_YesType</a>
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	<a href="#">CT_CNonZeroWholePoundStructure</a>
path	[CTI]/CalculationOfSupplementaryCharge/DisallowedFinancingCosts/RelatedToCompany
cardinality	0..1
description	Disallowed financing costs relating to the company itself
id	[I20]

## element: RelatedToLossRelief

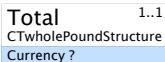
XML



base	<a href="#">CT_CTNonZeroWholePoundStructure</a>
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](#)



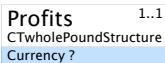
base	<a href="#">CTwholePoundStructure</a>
path	[CTI]/CalculationOfSupplementaryCharge/DisallowedFinancingCosts/Total
cardinality	1..1
description	Total disallowed financing costs
id	[I30]

### 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	<a href="#">CTwholePoundStructure</a>
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	<a href="#">CTwholePoundStructure</a>
path	[CTI]/CalculationOfSupplementaryCharge/DecommissioningAdjustment
cardinality	0..1
description	Decommissioning adjustment
id	[I40]

## element: RevisedProfits

XML



base	<a href="#">CTwholePoundStructure</a>
path	[CTI]/CalculationOfSupplementaryCharge/RevisedProfits
cardinality	0..1
description	Revised ring fence profits
id	[I45]

## element: MinusLosses

XML



base	<a href="#">CT_CNonZeroWholePoundStructure</a>
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	<a href="#">CTwholePoundStructure</a>
path	[CTI]/CalculationOfSupplementaryCharge/DecommissioningReduction
cardinality	0..1
description	Decommissioning reduction
id	[I55]

## element: FieldAllowance

XML



base	<a href="#">CTwholePoundStructure</a>
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

<b>id</b>	[I75]
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## element: NetRingFenceTrade

XML



<b>path</b>	[CTI]/NetRingFenceTrade
<b>cardinality</b>	0..1
<b>id</b>	[SI020]

## element: RingFenceCorpTaxIncluded

XML



<b>base</b>	<a href="#">CTpoundPenceStructure</a>
<b>path</b>	[CTI]/NetRingFenceTrade/RingFenceCorpTaxIncluded
<b>cardinality</b>	0..1
<b>description</b>	Ring fence corporation tax net of deductions in terms of tax
<b>id</b>	[I80]

### validation rule:

<b>error code:</b> 9813	<b>description:</b> [585] must be present and equal to [I80] if [I80] is present
<b>transactional message (en)</b>	If Box I80 is completed then Box 585 must be completed and equal to Box I80
<b>transactional message (cy)</b>	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



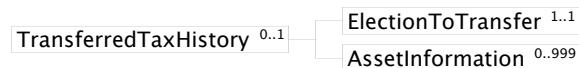
<b>base</b>	<a href="#">CTpoundPenceStructure</a>
<b>path</b>	[CTI]/NetRingFenceTrade/SupplementaryChargeTax
<b>cardinality</b>	0..1
<b>description</b>	Supplementary charge tax
<b>id</b>	[I85]

### validation rule:

<b>error code:</b> 9814	<b>description:</b> [590] must be present and equal to [I85] if [I85] is present
<b>transactional message (en)</b>	If Box I85 is completed then Box 590 must be completed and equal to Box I85
<b>transactional message (cy)</b>	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

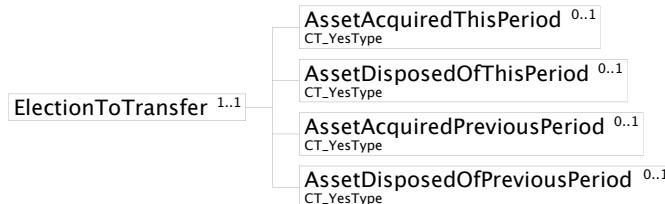


<b>path</b>	[CTI]/TransferredTaxHistory
<b>cardinality</b>	0..1
<b>description</b>	Transferred tax history

<b>id</b>	[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**


<b>path</b>	[CTI]/TransferredTaxHistory/ElectionToTransfer
<b>cardinality</b>	1..1
<b>description</b>	Election to transfer tickboxes
<b>id</b>	[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**


<b>base</b>	<b>CT_YesType</b>
<b>path</b>	[CTI]/TransferredTaxHistory/ElectionToTransfer/AssetAcquiredThisPeriod
<b>cardinality</b>	0..1
<b>description</b>	An election to transfer tax history has been made in the period covered by this return – Asset(s) acquired
<b>id</b>	[I90]

**element: AssetDisposedOfThisPeriod**
**XML**


<b>base</b>	<b>CT_YesType</b>
<b>path</b>	[CTI]/TransferredTaxHistory/ElectionToTransfer/AssetDisposedOfThisPeriod
<b>cardinality</b>	0..1
<b>description</b>	An election to transfer tax history has been made in the period covered by this return – Asset(s) disposed of
<b>id</b>	[I95]

**element: AssetAcquiredPreviousPeriod**
**XML**


base	<a href="#">CT_YesType</a>
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

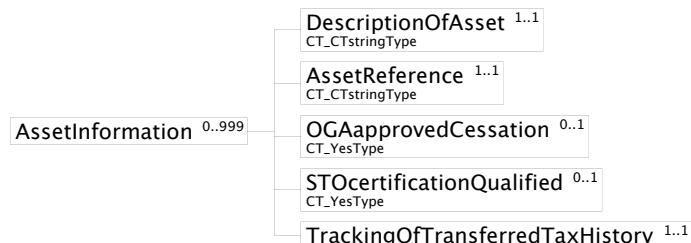
[XML](#)



base	<a href="#">CT_YesType</a>
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	<a href="#">CT_CtstringType</a>
path	[CTI]/TransferredTaxHistory/AssetInformation/DescriptionOfAsset
cardinality	1..1
description	Description of asset
maxLength	300
id	[I110]

## element: AssetReference

[XML](#)



base	<a href="#">CT_CtstringType</a>
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	<a href="#">CT_YesType</a>
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	<a href="#">CT_YesType</a>
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

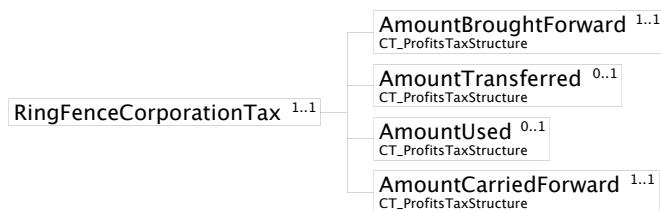


base	<a href="#">CT_YesType</a>
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/IncludedInTaxComputations
cardinality	0..1
description	Put an 'X' in box I130 if a detailed schedule of the accounting periods and rates applying is included in the tax computations

<b>id</b>	[I130]
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## element: RingFenceCorporationTax

XML



<b>path</b>	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/RingFenceCorporationTax
<b>cardinality</b>	1..1
<b>description</b>	Transferred tax history – Ring fence corporation tax
<b>id</b>	[I135]

## element: AmountBroughtForward

XML



<b>base</b>	<a href="#">CT_ProfitsTaxStructure</a>
<b>path</b>	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/RingFenceCorporationTax/AmountBroughtForward
<b>cardinality</b>	1..1
<b>description</b>	Amount brought forward or acquired
<b>id</b>	[I135A]

## element: AmountTransferred

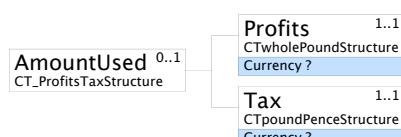
XML



<b>base</b>	<a href="#">CT_ProfitsTaxStructure</a>
<b>path</b>	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/RingFenceCorporationTax/AmountTransferred
<b>cardinality</b>	0..1
<b>description</b>	Amount transferred
<b>id</b>	[I135B]

## element: AmountUsed

XML



<b>base</b>	<a href="#">CT_ProfitsTaxStructure</a>
<b>path</b>	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/RingFenceCorporationTax/AmountUsed
<b>cardinality</b>	0..1

description	Amount used this period
id	[I135C]

## element: AmountCarriedForward

XML



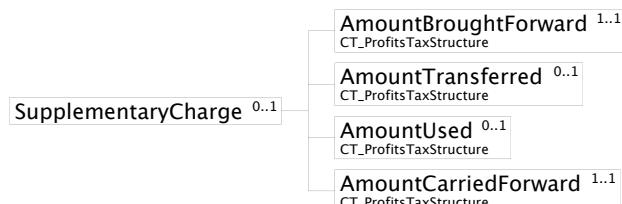
base	CT_ProfitsTaxStructure
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/RingFenceCorporationTax/AmountCarriedForward
cardinality	1..1
description	Amount carried forward
id	[I135D]

### 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



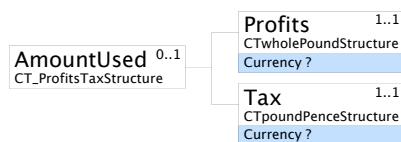
base	<a href="#">CT_ProfitsTaxStructure</a>
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/SupplementaryCharge/AmountTransferred
cardinality	0..1
description	Amount transferred
id	[I140B]

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	<a href="#">CT_ProfitsTaxStructure</a>
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	<a href="#">CT_ProfitsTaxStructure</a>
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/SupplementaryCharge/AmountCarriedForward
cardinality	1..1
description	Amount carried forward
id	[I140D]

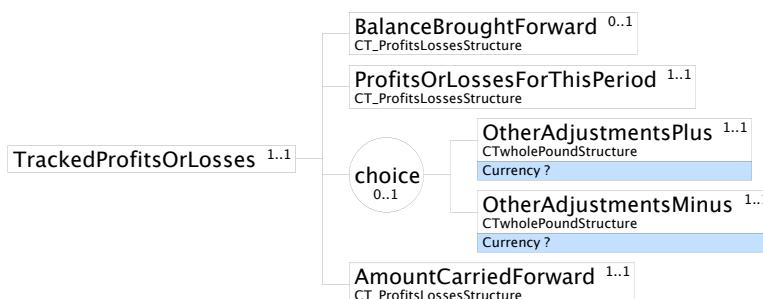
validation rule:

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

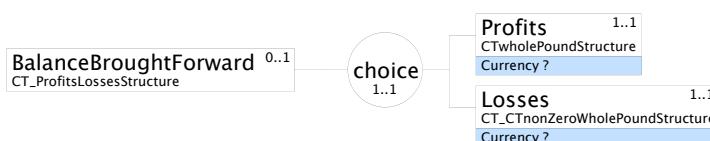
XML



path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/TrackedProfitsOrLosses
cardinality	1..1
description	Tracked profits or losses
id	[I145]

## element: BalanceBroughtForward

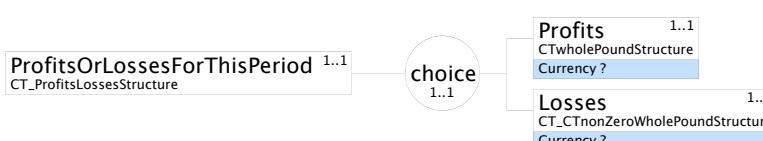
XML



base	<a href="#">CT_ProfitsLossesStructure</a>
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/TrackedProfitsOrLosses/BalanceBroughtForward
cardinality	0..1
description	Balance brought forward
id	[I145A]

## element: ProfitsOrLossesForThisPeriod

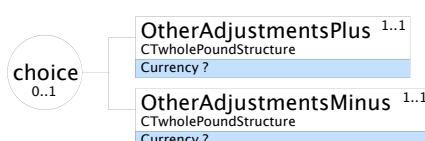
XML



base	<a href="#">CT_ProfitsLossesStructure</a>
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	<a href="#">CTwholePoundStructure</a>
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/TrackedProfitsOrLosses/OtherAdjustmentsPlus
cardinality	1..1
description	Other adjustments Plus
id	[I145C1]

## element: OtherAdjustmentsMinus

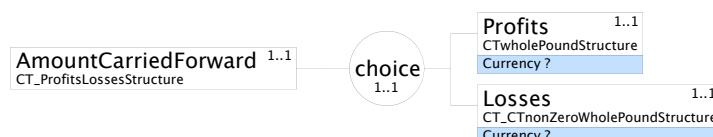
XML



base	<a href="#">CTwholePoundStructure</a>
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/TrackedProfitsOrLosses/OtherAdjustmentsMinus
cardinality	1..1
description	Other adjustments Minus
id	[I145C2]

## element: AmountCarriedForward

XML



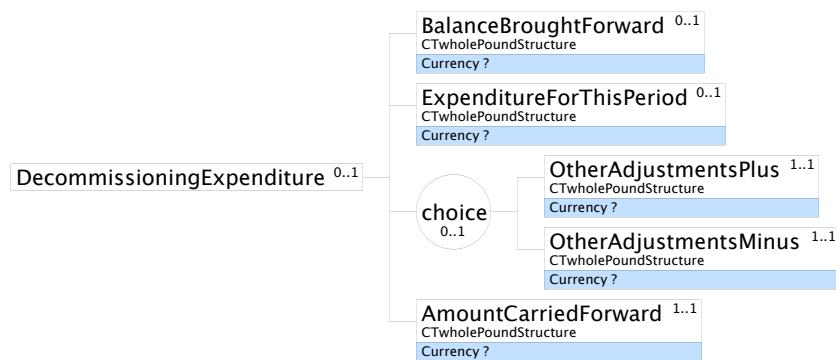
base	<a href="#">CT_ProfitsLossesStructure</a>
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/TrackedProfitsOrLosses/AmountCarriedForward
cardinality	1..1
description	Amount carried forward
id	[I145D]

### 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

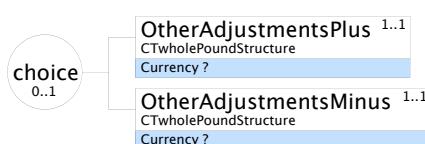
XML



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	<a href="#">CTwholePoundStructure</a>
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/DecommissioningExpenditure/OtherAdjustmentsPlus
cardinality	1..1
description	Other adjustments Plus
id	[I150C1]

## element: OtherAdjustmentsMinus

XML



base	<a href="#">CTwholePoundStructure</a>
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/DecommissioningExpenditure/OtherAdjustmentsMinus
cardinality	1..1
description	Other adjustments Minus
id	[I150C2]

## element: AmountCarriedForward

XML



base	<a href="#">CTwholePoundStructure</a>
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
------------------	---

transactional message (en)	If Box I155 is completed at least one of the following Boxes must be completed: I155A, I155B.
----------------------------	---

## element: PreviouslyActivated

XML



base	<a href="#">CT_ProfitsTaxStructure</a>
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedRingFenceCorporationTax/PreviouslyActivated
cardinality	0..1
description	Previously activated
id	[I155A]

## element: ActivatedThisPeriod

XML



base	<a href="#">CT_ProfitsTaxStructure</a>
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedRingFenceCorporationTax/ActivatedThisPeriod
cardinality	0..1
description	Activated this period
id	[I155B]

## element: TotalActivated

XML



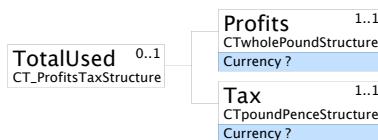
base	<a href="#">CT_ProfitsTaxStructure</a>
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedRingFenceCorporationTax/TotalActivated
cardinality	1..1
description	Total activated
id	[I155C]

### 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



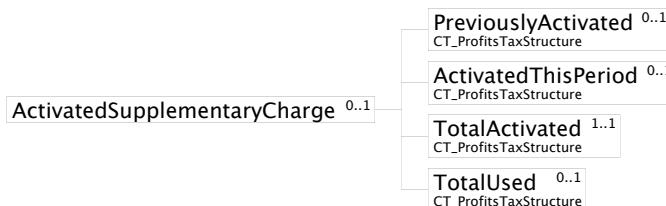
base	<a href="#">CT_ProfitsTaxStructure</a>
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedRingFenceCorporationTax/TotalUsed
cardinality	0..1
description	Total used
id	[I155D]

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	<a href="#">CT_ProfitsTaxStructure</a>
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	<a href="#">CT_ProfitsTaxStructure</a>
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



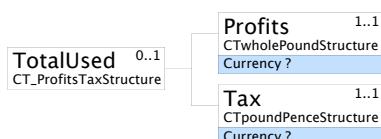
base	<a href="#">CT_ProfitsTaxStructure</a>
path	[CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/ActivatedSupplementaryCharge/TotalActivated
cardinality	1..1
description	Total activated
id	[I160C]

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	<a href="#">CT_ProfitsTaxStructure</a>
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

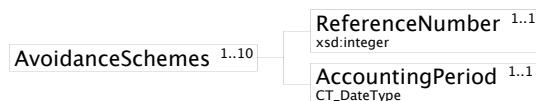


path

[CTJ]

element: AvoidanceSchemes

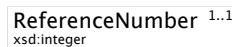
XML



path	[CTJ]/AvoidanceSchemes
cardinality	1..10
description	Avoidance schemes
id	[AVOIDANCESCHEMES]

element: ReferenceNumber

XML



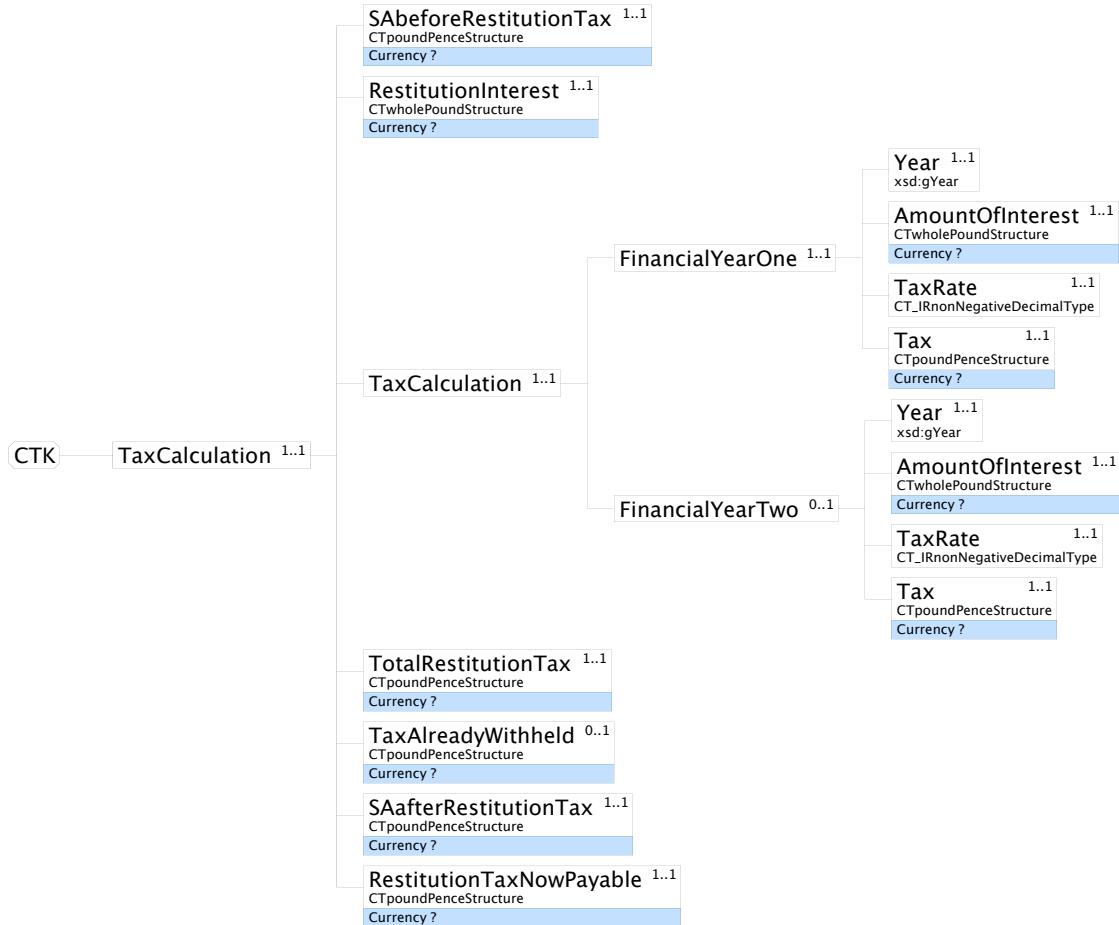
base	xsd:integer
path	[CTJ]/AvoidanceSchemes/ReferenceNumber
cardinality	1..1
description	Reference number
example	12345678
pattern	[0-9]{8}
maxInclusive	99999999
id	[J5]

element: AccountingPeriod

XML



base	CT_DateType
path	[CTJ]/AvoidanceSchemes/AccountingPeriod
cardinality	1..1
description	Accounting period
example	2004-12-12
id	[J5A]



type: CTK

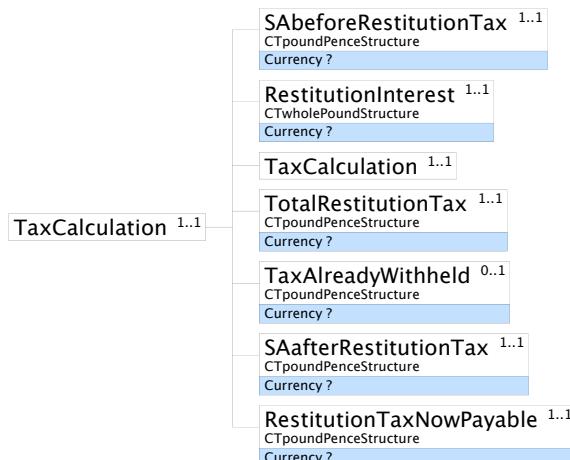
XML



path	[CTK]
description	Restitution tax

element: TaxCalculation

XML



path	[CTK]/TaxCalculation
cardinality	1..1
description	Tax calculation
id	[SK001]

## element: SAbeforeRestitutionTax

XML



base	<a href="#">CTpoundPenceStructure</a>
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

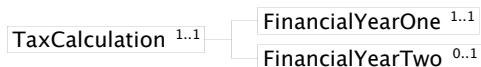
XML



base	<a href="#">CTwholePoundStructure</a>
path	[CTK]/TaxCalculation/RestitutionInterest
cardinality	1..1
description	Restitution interest
id	[K10]

## element: TaxCalculation

XML



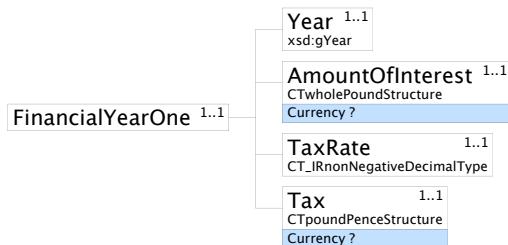
path	[CTK]/TaxCalculation/TaxCalculation
cardinality	1..1
description	Tax calculation table
id	[K15]

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	

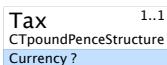
base	CT_IRnonNegativeDecimalType
path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearOne/TaxRate
cardinality	1..1
description	Rate of tax
minInclusive	0.00
maxInclusive	100.00
id	[K15.1C]

## 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



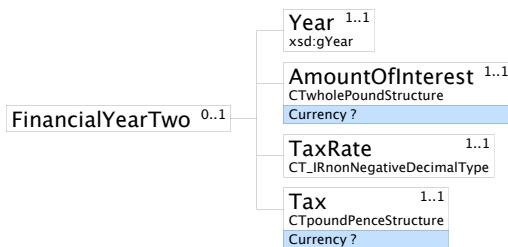
base	<a href="#">CTpoundPenceStructure</a>
path	[CTK]/TaxCalculation/TaxCalculation/FinancialYearOne/Tax
cardinality	1..1
description	Tax
id	[K15.1D]

## 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	<a href="#">CTpoundPenceStructure</a>
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	<a href="#">CTpoundPenceStructure</a>
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	<a href="#">CTpoundPenceStructure</a>
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	<a href="#">CTpoundPenceStructure</a>
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

YesNoType  
xsd:string

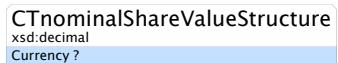
base	xsd:string
path	[YesNoType]
description	"yes" or "no"
example	yes

**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	<a href="#">CT_ISOCurrencyType</a>
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	<a href="#">CT_IRmonetaryStructure</a>
path	[CT_CTNonZeroPoundPenceStructure]
minExclusive	0.00

type: CT\_CTNonZeroWholePoundStructure

XML

CT\_CTNonZeroWholePoundStructure  
CT\_IRnonNegativeNonZeroWholeUnitsMonetaryStructure  
Currency ?

base	<a href="#">CT_IRnonNegativeNonZeroWholeUnitsMonetaryStructure</a>
path	[CT_CTNonZeroWholePoundStructure]
maxInclusive	9999999999.00

type: CT\_CTstringType

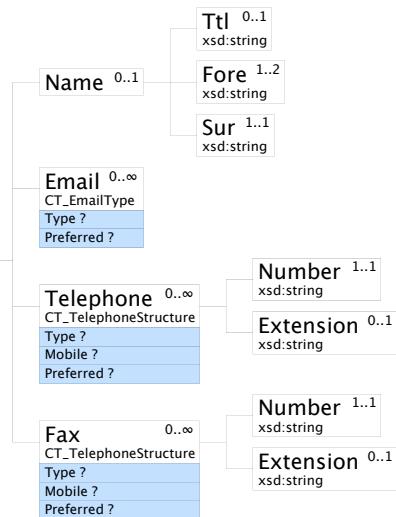
XML

CT\_CTstringType  
xsd:string

base	xsd:string
path	[CT_CTstringType]
example	CT String 1
pattern	[A-Za-z0-9 ,.\.\(\)/&'\"!%\\^_\\+:@<>\\?=?]*

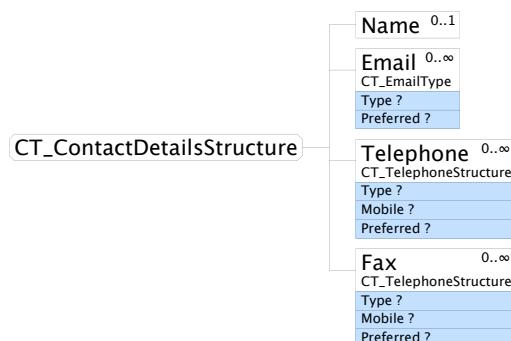
## CT\_ContactDetailsStructure

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

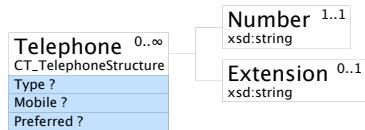
XML

base	YesNoType
------	-----------

path	[CT_ContactDetailsStructure]/Email/@Preferred
cardinality	0..1
description	Whether this is the preferred email address
example	yes

### element: Telephone

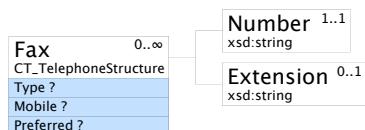
XML



base	<a href="#">CT_TelephoneStructure</a>
path	[CT_ContactDetailsStructure]/Telephone
cardinality	0..∞

### element: Fax

XML



base	<a href="#">CT_TelephoneStructure</a>
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	<a href="#">CT_IRdecimalType</a>
path	[CT_IRmonetaryStructure]

attribute: Currency

XML

base	<a href="#">CT_ISOCurrencyType</a>
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	<a href="#">CT_IRdecimalType</a>
path	[CT_IRnonNegativeDecimalType]
minInclusive	0.00

type: CT\_IRnonNegativeMonetaryStructure

XML



base	<a href="#">CT_IRnonNegativeMonetaryType</a>
path	[CT_IRnonNegativeMonetaryStructure]

attribute: Currency

XML

base	<a href="#">CT_ISOCurrencyType</a>
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	<a href="#">CT_IRdecimalType</a>
path	[CT_IRnonNegativeMonetaryType]
minInclusive	0.00

type: CT\_IRnonNegativeNonZeroDecimalType

XML

CT\_IRnonNegativeNonZeroDecimalType  
CT\_IRdecimalType

base	<a href="#">CT_IRdecimalType</a>
path	[CT_IRnonNegativeNonZeroDecimalType]
minExclusive	0.00

type: CT\_IRnonNegativeNonZeroWholeUnitsMonetaryStructure

XML

CT\_IRnonNegativeNonZeroWholeUnitsMonetaryStructure  
 CT\_IRnonNegativeNonZeroWholeUnitsMonetaryType  
 Currency ?

base	<a href="#">CT_IRnonNegativeNonZeroWholeUnitsMonetaryType</a>
path	[CT_IRnonNegativeNonZeroWholeUnitsMonetaryStructure]
example	88.00

attribute: Currency

XML

base	<a href="#">CT_ISOCurrencyType</a>
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	<a href="#">CT_IRnonNegativeNonZeroDecimalType</a>
path	[CT_IRnonNegativeNonZeroWholeUnitsMonetaryType]
example	88.00
pattern	.*\.\d{2}

CT\_IRnonNegativeWholeUnitsMonetaryType  
CT\_IRnonNegativeDecimalType

base	<a href="#">CT_IRnonNegativeDecimalType</a>
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

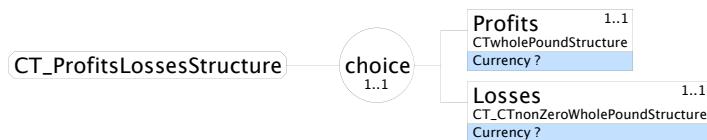
XML

```
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

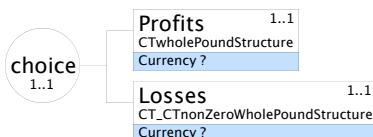
XML



path	[CT_ProfitsLossesStructure]
------	-----------------------------

choice:

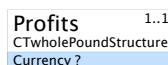
XML



path	[CT_ProfitsLossesStructure]
cardinality	1..1

element: Profits

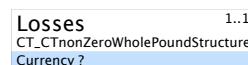
XML



base	CTwholePoundStructure
path	[CT_ProfitsLossesStructure]/Profits
cardinality	1..1
description	Profits
id	[PLPROFITS]

element: Losses

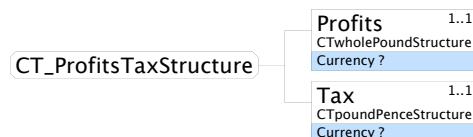
XML



base	CT_CNonZeroWholePoundStructure
path	[CT_ProfitsLossesStructure]/Losses
cardinality	1..1
description	Losses
id	[PLLOSSES]

type: CT\_ProfitsTaxStructure

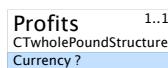
XML



path	[CT_ProfitsTaxStructure]
------	--------------------------

element: Profits

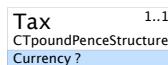
XML



base	CTwholePoundStructure
path	[CT_ProfitsTaxStructure]/Profits
cardinality	1..1
description	Profits
id	[PTPROFITS]

element: Tax

XML



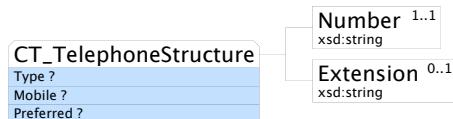
base	CTpoundPenceStructure
path	[CT_ProfitsTaxStructure]/Tax
cardinality	1..1
description	Tax
id	[PTTAX]

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

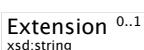
XML



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:**

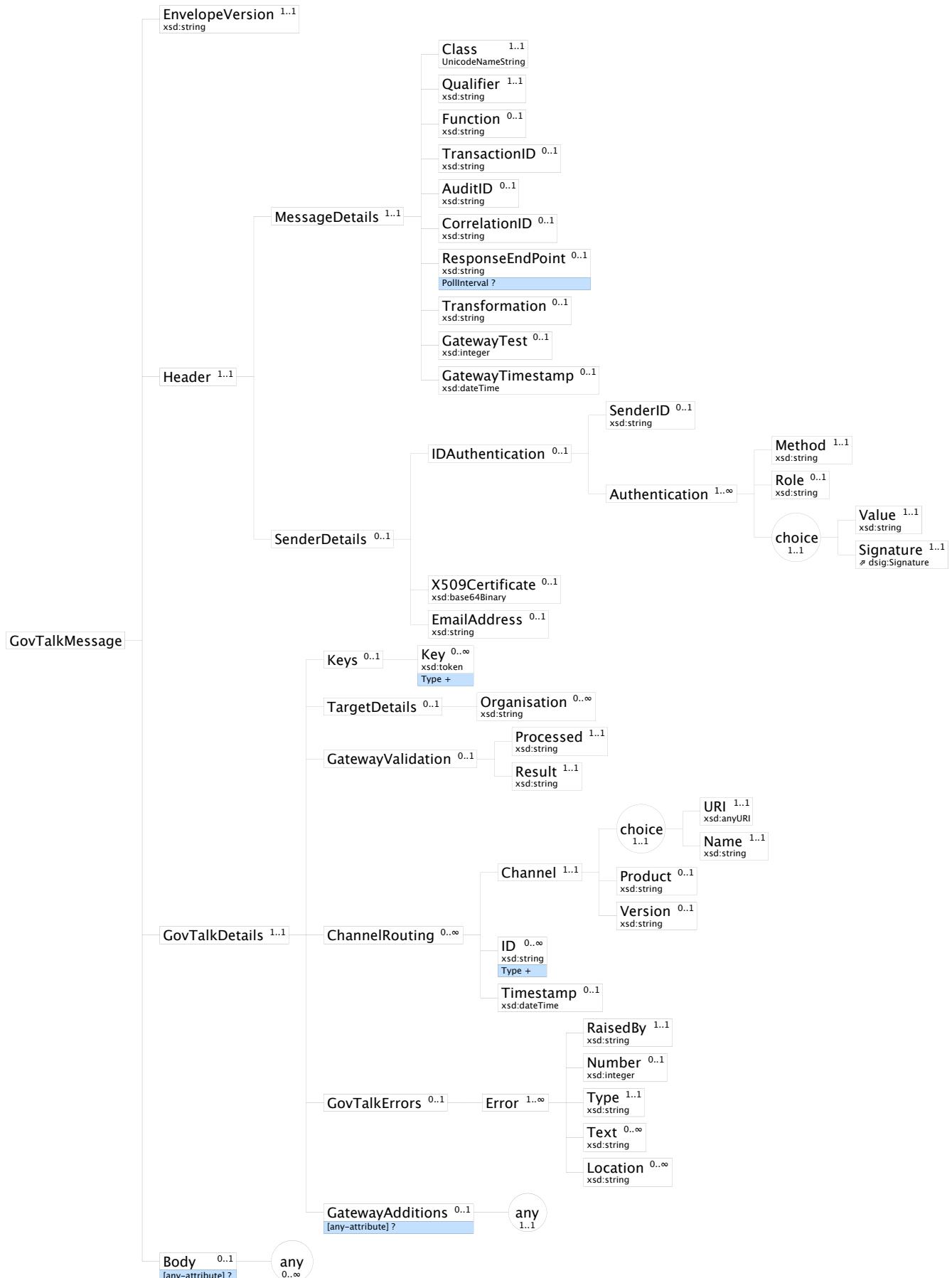
yes

## schema: GovTalk-Envelope

URI	<a href="http://www.govtalk.gov.uk/CM/envelope">http://www.govtalk.gov.uk/CM/envelope</a>
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	2019-07-16

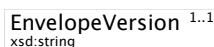
schema contents:

element	<a href="#">GovTalkMessage</a>
type	<a href="#">UnicodeNameString</a>



**element: GovTalkMessage****XML**

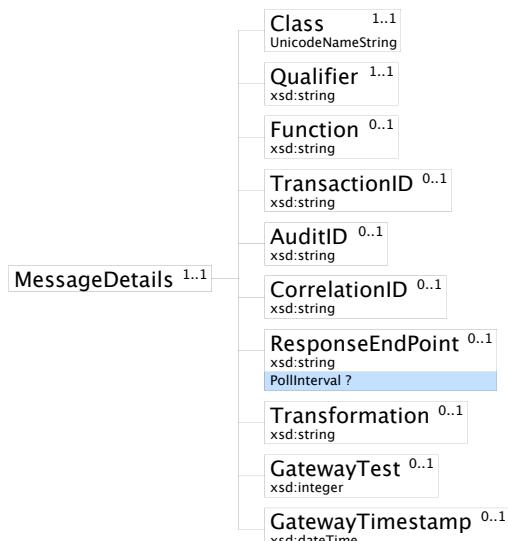
path	/GovTalkMessage
------	-----------------

**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**

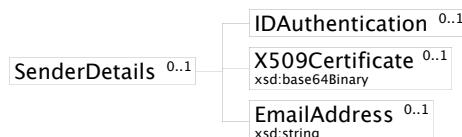
**XML**



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**

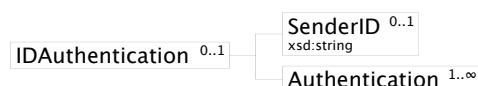
**XML**



path	/GovTalkMessage/Header/SenderDetails
cardinality	0..1

## element: **IDAuthentication**

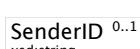
**XML**



path	/GovTalkMessage/Header/SenderDetails/IDAuthentication
cardinality	0..1

## element: **SenderId**

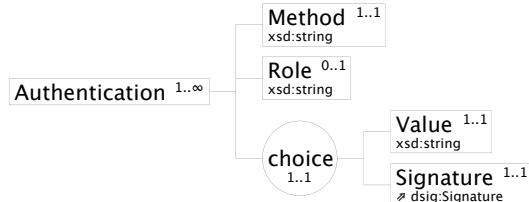
**XML**



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**

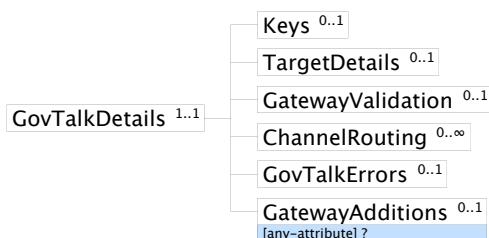
ref	{http://www.w3.org/2000/09/xmldsig#}Signature
path	/GovTalkMessage/Header/SenderDetails/IDAuthentication/Authentication/Signature
cardinality	1..1

**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**

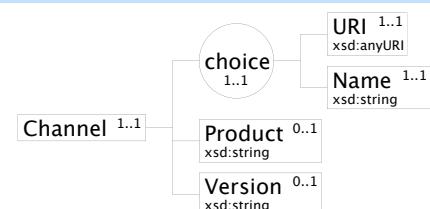
XML



path	/GovTalkMessage/GovTalkDetails/ChannelRouting
cardinality	0..∞

**element: Channel**

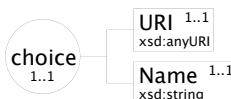
XML



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



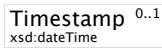
base	xsd:string
path	/GovTalkMessage/GovTalkDetails/ChannelRouting/Channel/Version
cardinality	0..1
description	Version of product used for processing
example	2.02

**element: ID****XML**

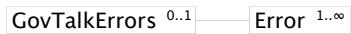
base	xsd:string
path	/GovTalkMessage/GovTalkDetails/ChannelRouting/ID
cardinality	0..∞
description	Message ID to be provided by processing system
example	Channel 1

**attribute: Type****XML**

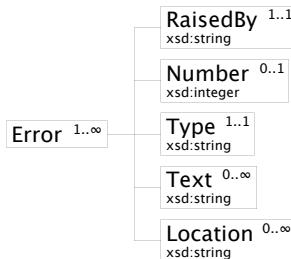
base	xsd:string
path	/GovTalkMessage/GovTalkDetails/ChannelRouting/ID/@Type
cardinality	1..1
description	ID type
example	main

**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**

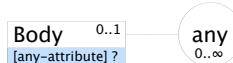
path	/GovTalkMessage/GovTalkDetails/GatewayAdditions
cardinality	0..1
description	Local additions to the gateway.

**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}_\-\(\)\{\}]*

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9113: If [90A] is absent then the Accounts child of [N107] must be present.	39
9114: If [90A] is absent or "PDF accounts attached with explanation", then exactly one of [80A] or [85A] must be present.	39
9115: If [90A] equals 'Amendment – a/cs already submitted' then [N003] must equal 'amended'.	40
9116: If [90A] is present and not "PDF accounts attached with explanation", then neither [80A] nor [85A] may be present.	39
9117: If [90B] is present, then there must be no instance of [N106] with a type attribute of 'computations'	42
9118: If [90B] is present, then there must be no Computation element as a child of [N107]	42
9119: If [90B] equals 'Amendment – comps already submitted' then [N003] must equal 'amended'.	42
9120: If [95] equals 'yes' and [N003] equals 'new', then [N095] must be present.	43
9121: If [100] equals 'yes' and [N003] equals 'new', then there must be a [N096] page present.	43
9122: [631] should not be present if [630] is present	86
9123: If [105] equals 'yes' and [N003] equals 'new', then there must be a [N097] page present.	44
9124: If [110] equals 'yes' and [N003] equals 'new', then [N098] must be present.	44
9125: If [115] equals 'yes' and [N003] equals 'new', then [N099] must be present.	44
9126: If [120] equals 'yes' and [N003] equals 'new', then [N100] must be present.	45
9127: [200] should be present if [120] equals 'yes'	45
9128: [125] should not be present if [8] is absent and ( [6] is present or [7] is present )	45
9129: If [130] equals 'yes' and [N003] equals 'new', then [N102] must be present.	45
9130: If [130] equals 'yes' then [645] must equal 'yes'.	45
9131: [125] should not be present if [5] is absent	45
9132: If [135] equals 'yes' and [N003] equals 'new', then [N103] must be present.	46
9133: If [125] equals 'yes', [N101] must be present	45
9134: If [140] equals 'yes' then [65] must equal 'yes'	46
9135: [G90] must be present if [125] and [280] are present.	45
9136: If [140] equals 'yes' and [N003] equals 'new', then [N104] must be present.	46
9137: If [141] = 'yes' and [N003] = 'new', then [N113] should be present.	46
9138: If [325] is present then [5] must be present	63
9139: [325] must not exceed [315]	63
9140: If [F45] is present then [450] must be present and greater than or equal to [F45]	48
9141: [535] must not be used.	79
9142: If [586] is present then [5] must be present	82
9143: If [4] equals '3' then [340] should equal an applicable value from [FULL RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]	65
9144: [330] should be present if [315] exceeds 0	48

9145: If [4] equals '6', '7', '8' or '9' then [340] should equal [FULL RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]	65
9146: [430] should be present if [345] or [395] is present.	48
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.	65
9148: [165] should be present if [155] exceeds 0	49
9149: [160] should not exceed [155]	50
9150: [155] should be greater than 0 if [160] is present	50
9151: [165] should equal [155] minus [160]	50
9152: If [4] equals '3' then [390] should equal an applicable value from [FULL RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]	67
9153: If [4] equals '6', '7', '8' or '9' then [390] should equal [FULL RATE OF CT] or [CT RATE FOR NI TRADING PROFITS]	67
9154: [120] should equal 'yes' or [N003] should equal 'amended' if [200] is present	52
9155: [200] must equal [F70] if [F70] is present.	52
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.	67
9157: [215] should not exceed [210]	53
9158: [210] should be greater than 0 if [215] is present	53
9159: [220] should equal [210] minus [215]	54
9160: [225] should not exceed the sum of [170], [175], [180], [185], [190], [195], [200], [205] and [220]	54
9161: [230] should not exceed the sum of [170], [175], [180], [185], [190], [195], [200], [205] and [220] minus [225]	54
9162: If [N203] is present then [35] must be on or after '2050-04-01'	100
9163: If [856] is present, [310] should be present	100
9164: If [857] is present, [310] should be present	100
9165: If [858] is present, [310] should be present	101
9166: [240] should not exceed [235]	56
9167: [245] should not exceed [235] minus [240]	56
9168: If [C46] is present then [5] must be present	172
9169: [250] should not exceed [235] minus ( [240] plus [245] )	56
9170: [255] should not exceed [235] minus the sum of [240], [245] and [250]	57
9171: [260] should not exceed [235] minus the sum of [240], [245], [250] and [255]	57
9172: [265] should be less than or equal to the 'Arising' element of [830/835]	58
9173: [265] should not exceed [235] minus the sum of [240], [245], [250], [255], [260] and [263]	58
9174: [275] should exceed 0 if [280] is present	58
9175: If [280] is not 'yes' then [275] must be less than or equal to the 'Arising' element of [780/785]	58
9176: [275] should not exceed [235] minus the sum of [240], [245], [250], [255], [260], [263] and [265]	58
9177: [C46] must not exceed [C45]	172
9178: [290] should not exceed [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275] and [285]	59
9179: [295] should not exceed [235]	59
9180: [295] should equal the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290]	59
9181: If [C161] is present then [5] must be present	184
9182: [C161] must not exceed [C160]	184
9183: If [N101] is present, [125] must equal 'yes'	112
9184: [G20C] should be present if [G5C] is positive.	221
9185: [105] should equal 'yes' or [N003] should equal 'amended' if [310] is present	61
9186: [315] must equal the sum of all iterations of [335] plus the sum of all iterations of [385]	62
9187: If [G5C] is present then [155] should be present	222
9188: [N052b] must be submitted if [315] is greater than 0 and [35] falls in the financial year following the financial year of [30]	62
9189: If [G5C] is present, at least one of [G5A] or [G5B] should be present	222
9190: [320] should not exceed [315]	62
9191: [G5C] should equal [G5A] plus [G5B].	222
9192: [G5C] should equal [155].	222
9194: If [G10C] is present, [160] should be present.	223
9195: [330] should equal the equivalent financial year of the date in [30]	64
9196: If [G10C] is present then [G10A] or [G10B] should be present.	223
9197: Where [30] and [35] are in the same financial year, the sum of all iterations of [335] must equal [315].	64

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).	64
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]	65
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]	65
9201: If [4] equals '4' then [340] should equal [FULL RATE OF CT]	65
9202: If [4] equals '1' then [340] should equal [EQUIV. LOW CT RATE]	65
9203: If [4] equals '2' then [340] should equal [FULL RATE OF CT]	65
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)	65
9205: [G10C] should equal [G10A] plus [G10B].	223
9206: [N052b] should not be present if [30] and [35] both fall within the same financial year	66
9207: [380] should equal [330] plus 1	66
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]	67
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]	67
9210: If [4] equals '4' then [390] should equal [FULL RATE OF CT]	67
9211: If [4] equals '1' then [390] should equal [EQUIV. LOW CT RATE]	67
9212: If [4] equals '2' then [390] should equal [FULL RATE OF CT]	67
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)	68
9214: [430] should equal the sum all iterations of [345] plus all iterations of [395]	68
9215: [G10C] should equal [160]	223
9216: [435] should be less than [430]	69
9217: [G10C] should not exceed [G5C].	223
9219: [G15C] is valid only if this equals [G15B]	224
9220: [K15.2] should be submitted if [35] falls in the financial year following the financial year of [30].	289
9221: [K15.1A] should equal the equivalent financial year of the date in [30].	290
9222: If [K15.2] is absent, [K15.1B] should equal [K10].	290
9223: If [K15.2] is present, [K15.1B] should be less than or equal to [K10].	290
9224: [K15.1C] should equal [RESTITUTION INTEREST TAX RATE].	290
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).	291
9226: [K15.2] should not be submitted if [30] and [35] both fall within the same financial year.	291
9227: [K15.2A] should equal [K15.1A] plus 1.	291
9228: [K15.2B] should equal [K10] minus [K15.1B].	292
9229: [K15.2C] should equal [RESTITUTION INTEREST TAX RATE].	292
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).	292
9231: [K20] should equal [K15.1D] plus [K15.2D].	292
9232: [K25] should not exceed [K20].	293
9233: [K30] should equal [K5] plus [K20] minus [K25].	293
9234: [440] should equal [430] minus [435]	69
9235: [K35] should equal [K20] minus [K25].	293
9236: [470] should be present if [445] is present	69
9237: [470] should be present if [450] is present	69
9238: [470] should be present if [465] is present	69
9239: If [K35] is submitted then [527] must be present and equal to [K35].	293
9241: [445] should not exceed [440]	70
9242: [450] should not exceed [440] minus [445]	70
9243: If [G20C] is present, [165] should be present	225
9244: [450] should exceed 0 if [455] is present	71
9245: [450] should exceed 0 if [460] is present	71
9246: [465] should not exceed [440] minus ( [445] plus [450] )	71
9247: [470] should equal the sum of [445], [450] and [465]	71
9248: [475] should equal [440] minus [470]	73
9249: [480] should be present if [485] is present	74

9250: If [95] equals 'yes' and [A70] is absent then [485] should not equal 'yes'	74
9251: If [N003] equals 'new' and [95] does not equal 'yes' then [485] must not equal 'yes'	74
9252: [480] should not be present if [N003] equals 'new' and [95] does not equal 'yes'	73
9253: If [G20C] is present then [G20A] or [G20B] should be present	225
9254: [505] should not be present if [N003] equals 'new' and [135] does not equal 'yes'	75
9255: [G20C] should equal [G5C] minus [G10C]	225
9256: [G20C] should equal [165]	225
9257: [565] can only be present if [30] on or before '2020-03-31'	80
9258: [580] can only be present if [30] on or before '2020-03-31'	81
9259: [G25C] should equal [G25B]	226
9260: [711] can only be present if [35] on or after '2018-10-29'	91
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	81
9262: If [G30C] is present, [G30A] or [G30B] should be present	227
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	81
9264: [575] should not exceed [560]	81
9265: [G30C] should equal [G30A] plus [G30B].	227
9266: [G45C] should be present if [G30C] exceeds 0	227
9267: [580] should not exceed [565]	81
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.	81
9269: [585] should not be present if [N003] equals 'new' and [135] does not equal 'yes'	82
9270: [585] should not exceed [525]	82
9271: If [585] is present and [N003] is 'new' then [I80] must be present and equal to [585].	82
9272: [590] should not exceed [505]	83
9273: [590] should not be present if [N003] equals 'new' and [135] does not equal 'yes'	83
9274: If [590] is present and [N003] equals 'new' then [I85] should be present and equal to [590]	83
9275: [600] and [605] should not both be present unless both are zero	83
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	84
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	84
9278: [713/714] can only be present if [35] on or after '2016-11-23'	91
9279: [713/714] can only be present if [30] on or before '2023-03-31'	91
9280: [G45C] must equal [G30C] minus ([G35C] plus [G40C])	230
9281: If [650] equals 'yes' then at least one of [670], [675] and [680] must be greater than 0	87
9282: [650] should not be present if [655] equals 'yes'	87
9283: If [655] equals 'yes' then at least one of [670] and [680] should be greater than 0	87
9284: [655] should not be present if [650] equals 'yes'	87
9285: [680] should not be present if [30] is on or after '2017-04-01'.	89
9286: If [680] is present then [650] should equal 'yes' or [655] should equal 'yes'	89
9287: [650] should equal 'yes' if [675] is present	89
9288: The sum of [690] and [735] must not exceed the apportioned AIA limit (see Appendix C)	90
9289: [715/720] should not be present if [30] is on or after '2017-04-01'.	91
9290: [740/745] should not be present if [30] is on or after '2017-04-01'.	94
9291: [736] can only be present if [35] on or after '2018-10-29'	93
9292: If [G35C] is present, [225] should be present	228
9293: [G35C] should equal [G35B]	228
9294: [G45C] should equal [235]	230
9295: [G105C] should be present if [G45C] exceeds 0	230
9296: [870] should equal [520]	102
9297: [G100C] should be present if ( the sum of [G50C], [G55C], [G60C], [G65C], [G70C], [G73C], [G75C], [G80C], [G92C], and [G95C] ) exceeds 0	231
9298: [G120C] should be present if [G105C] exceeds 0	231
9299: If [G50C] is present, [240] should be present	232
9300: [885] should not exceed [570]	103
9301: [890] should equal [575]	103
9302: [895] should equal [580]	104
9303: [N106] should be present if [905] is present	105
9304: [915] should not exceed [900]	105

9305: [95] should equal 'yes' if [N095] is present	109
9306: [100] should equal 'yes' if [N096] is present	110
9307: [105] should equal 'yes' if [N097] is present	110
9308: [110] should equal 'yes' if [N098] is present	111
9309: [115] should equal 'yes' if [N099] is present	111
9310: [120] should equal 'yes' if [N100] is present	111
9311: If [G50C] is present, [G50A] or [G50B] should be present	232
9312: [130] should equal 'yes' if [N102] is present	112
9313: [135] should equal 'yes' if [N103] is present	112
9314: [140] should equal 'yes' if [N104] is present	113
9315: If [90A] is absent then the 'Accounts' child element must be present	115
9316: If [90B] is absent then the 'Computation' child element must be present	115
9317: [G50C] should equal [G50A] plus [G50B]	232
9318: [295] should be present if the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290] exceeds 0	55
9319: [475] should be present if [440] exceeds 0	32
9320: [300] should be present if [235] exceeds 0	48
9321: [235] should be present if [165] exceeds 0	50
9322: [235] should be present if [170] exceeds 0	50
9323: [235] should be present if [175] exceeds 0	51
9324: [235] should be present if [180] exceeds 0	51
9325: [235] should be present if [185] exceeds 0	51
9326: [235] should be present if [190] exceeds 0	52
9327: [235] should be present if the sum of [195], [200] and [205] exceeds 0	49
9328: At least one occurrence of [ASSETINFORMATION] should be present if [I90] is present	273
9329: At least one occurrence of [ASSETINFORMATION] should be present if [I100] is present	273
9330: If [ELECTIONTOTRANSFER] is present at least one of [I90], [I95], [I100] or [I105] should be present	274
9331: [235] should be present if [220] exceeds 0	54
9332: [235] should equal the sum of [165], [170], [175], [180], [185], [190], [195], [200], [205] and [220] minus ([225] plus [230])	55
9333: [300] should equal [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290]	60
9334: If [300] present then [305] must not exceed [300]	60
9335: If [300] is present then [315] must equal [300] minus ([305] + [310] + [312])	60
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]	60
9337: [310] should not exceed ([235] minus the sum of [240], [245], [250], [255], [260], [263], [265], [275], [285] and [290]) minus [305]	61
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]	62
9339: If [475] is present then [510] should equal the sum of [475], [480], [500] and [505]	73
9340: [510] should be present if [475] is present	72
9341: [510] should be present if [480] is present	72
9342: [510] should be present if [500] is present	72
9343: [510] should be present if [505] is present	72
9344: If [475] is absent then [510] should equal the sum of [440], [480], [500] and [505] minus [470]	75
9345: If [510] is present then [520] should equal [515] minus [510]	75
9346: If [510] is absent then [520] should equal [515] plus [470] minus the sum of [440], [480], [500] and [505]	76
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	76
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.	76
9349: If [90A] is present, then there must be no Accounts element as a child of [N107]	40
9350: [135] should equal 'yes' if [435] is present	69
9351: [500] should be present if [490] exceeds 0	72
9352: [500] should be present if [495] exceeds 0	72
9353: [490] should not be present if [N003] equals 'new' and [100] does not equal 'yes'	74
9354: [500] should equal [490] plus [495] plus [496].	75
9355: [545] should be present if [530] is present	78
9356: [545] should be present if [535] is present	78
9357: [545] should be present if [540] is present	78
9358: [560] should be present if [550] is present	78

9359: [560] should be present if [555] is present	78
9360: [545] should equal the sum of [530], [535] and [540]	79
9361: [560] should equal [550] plus [555]	80
9362: [670] should be present if [660] is present	87
9363: [670] should be present if [665] is present	87
9364: If [660] is present then [650] should equal 'yes' or [655] should equal 'yes'	88
9365: [670] should equal [660] plus [665]	88
9366: [500] should be present if [496] exceeds 0.	72
9367: [528] should be present if [527] is present.	72
9368: [527] should not be present if [N003] equals 'new' and [141] does not equal 'yes'.	77
9369: If [K35] is not submitted and [141] is not equal to 'yes' then [527] must equal zero.	77
9370: [528] should equal [525] plus [527].	77
9371: [263] should not exceed [235] minus the sum of [240], [245], [250], [255], and [260]	57
9372: [285] should not exceed [235] minus the sum of [240], [245], [250], [255], [260], [263], [265], and [275]	59
9373: If [312] is present the following should be true: ( [105] equals 'yes' ) or ( [N003] equals 'amended' )	61
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]	61
9375: If [N003] is 'new' and there is an entry greater than zero in [312] then [C130] must be submitted.	61
9376: If [N003] is 'new' and [312] is greater than zero then [SC172] or [AUTHORISATION2] must be present.	61
9377: [737/738] can only be present if [35] on or after '2016-11-23'	93
9378: [737/738] can only be present if [30] on or before '2023-03-31'	93
9379: [765] can only be present if [30] on or before '2020-03-31'	95
9400: The group [LOAN] may occur up to 999 times	148
9401: [A15] should equal the sum of all iterations of [A10B]	149
9402: [G50C] should equal [240].	232
9403: [A25] may occur up to 999 times	150
9404: Within each iteration of [A25] at least one of [A25B] and [A25C] should be greater than 0	150
9405: [LOANSINFORMATION] should be present if [A25] is present	150
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].	151
9407: [A30] should equal the sum of all iterations of [A25B]	152
9408: [A35] should equal the sum of all iterations of [A25C]	152
9409: [A40] should equal [A30] plus [A35]	152
9410: If [G55C] is present, [245] should be present	233
9411: [A45] should not exceed [A20]	153
9412: [771] can only be present if [35] on or after '2018-10-29'	96
9413: [895] can only be present if [30] on or before '2020-03-31'	104
9414: [G155] can only be present if [30] on or before '2020-03-31'	257
9418: [A50] may occur up to 999 times	153
9419: Within each iteration of [A50], at least one of [A50B] and [A50C] should be greater than 0	154
9421: [A55] should equal the sum of all iterations of [A50B]	155
9422: [A60] should equal the sum of all iterations of [A50C]	155
9423: [A65] should equal [A55] plus [A60]	156
9425: [A70] should not exceed [A20]	156
9426: [485] should be 'yes' if [A70] is greater than 0	156
9427: [A80] should equal [A20] minus ( [A45] plus [A70] )	157
9428: [480] should be present and equal to [A80] if [A80] is present	157
9429: [A25D] should be after [35]	151
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].	155
9431: [A50D] cannot be later than today	155
9441: If [G55C] is present, [G55A] or [G55B] should be present	233
9442: [G55C] should equal [G55A] plus [G55B]	233
9443: [G55C] should equal [245].	233
9444: If [G60C] is present, [250] should be present	234
9445: If [G60C] is present, [G60A] or [G60B] should be present	234
9446: [G60C] should equal [G60A] plus [G60B]	234
9447: [G60C] should equal [250].	234
9448: If [G65C] is present, [255] should be present	235

9449: If [G65C] is present, [G65A] or [G65B] should be present	235
9450: [B10] should be present if the sum of all iterations of [B5F] is greater than zero	158
9451: [B15] should be present if [B5G] is present	158
9452: [B20] should be present if [B5H] is present	158
9453: [B25] should be present if [B5I] is present	158
9454: [B30] should be present if [SB010b] is present	158
9455: [B5J] should equal [B5F] minus the sum of [B5G], [B5H] and [B5I]	162
9456: [B10] should equal the sum of all entries in [B5F]	162
9457: [B15] should equal the sum of all entries in [B5G]	162
9458: [B20] should equal the sum of all entries in [B5H]	163
9459: [B25] should equal the sum of all entries in [B5I]	163
9460: If [N096] is present, then at least one of [COMPANYINFORMATIONPAGEB] or [B35] should be present.	158
9461: [I41] should equal 'yes' if [N113] is present.	113
9462: [K5] should equal [525].	289
9463: [B30] should equal the sum of all entries in [B5J]	163
9465: [I490] should be present and equal to [B30] if [B30] is present	163
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.	149
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).	149
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.	149
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.	153
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.	153
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.	153
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.	156
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.	156
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.	156
9475: [I115] must be unique within the submission.	275
9476: The [PTPROFITS] component of [I135D] should equal the [PTPROFITS] component of [I135A] minus the [PTPROFITS] components of [I135B] and [I135C].	278
9477: The [PTTAX] component of [I135D] should equal the [PTTAX] component of [I135A] minus the [PTTAX] components of [I135B] and [I135C].	278
9478: [I135B] should be present if [I140B] is present	279
9479: [I135C] should be present if [I140C] is present	279
9480: The [PTPROFITS] component of [I140D] should equal the [PTPROFITS] component of [I140A] minus the [PTPROFITS] components of [I140B] and [I140C].	279
9481: The [PTTAX] component of [I140D] should equal the [PTTAX] component of [I140A] minus the [PTTAX] components of [I140B] and [I140C].	279
9482: [I145D] should be the sum of [I145A] + [I145B] + [I145C1] - [I145C2], where [PLPROFITS] components are considered positive while [PLLOSSES] components are considered negative.	281
9483: If [I150] is present at least one of [I150A] or [I150B] should be present	282
9484: [I150D] should equal the sum of [I150A], [I150B], and [I150C1] minus [I150C2]	283
9485: If [I155] is present at least one of [I155A] and [I155B] must be present	283
9486: The [PTPROFITS] component of [I155C] should equal the [PTPROFITS] component of [I155A] plus the [PTPROFITS] component of [I155B]	284
9487: The [PTTAX] component of [I155C] should equal the [PTTAX] component of [I155A] plus the [PTTAX] component of [I155B]	284
9488: The [PTPROFITS] component of [I155D] should not exceed the [PTPROFITS] component of [I155C]	285
9489: The [PTTAX] component of [I155D] should not exceed the [PTTAX] component of [I155C]	285
9490: [I155A] should be present if [I160A] is present	285
9491: [I155B] should be present if [I160B] is present	286
9492: [I155C] should be present if [I160C] is present	286
9493: [I155D] should be present if [I160D] is present	286
9502: The 'From' date of [C5B] should be on or before [35]	167

9503: The period covered by [C5B] should not be longer than 12 months	167
9504: The 'To' date of [C5B] should not be before the 'From' date	167
9505: The 'To' date of [C5B] should be on or after [30]	167
9506: [310] should be present and equal to [C10] if [C10] is present	168
9507: [C10] should equal the sum of all iterations of [C5D]	168
9510: If [SC161] is 'yes' then there must be a PDF attachment of type 'other' in this submission.	169
9511: [C80] should equal the sum of [C45], [C50], [C55], [C75], [C60], [C65] and [C70]	173
9513: The 'From' date of [C85B] should be on or before [35]	174
9514: The period covered by [C85B] should not be longer than 12 months	174
9515: The 'To' date of [C85B] should not be before the 'From' date	174
9516: The 'To' date of [C85B] should be on or after [30]	174
9517: [C90] should equal the sum of all iterations of [C85D]	175
9518: [CLAIMAUTHORISATION] should be present if [N003] equals 'new' and [CLAIMTOGROUPRELIEF] is present	166
9519: [DECLARATION] should be present if [SC151] is present	176
9521: [SC152] should not be present if [DECLARATION] is present	177
9522: If [SC152] is 'yes' then there must be a PDF attachment of type 'other' in this submission	177
9523: [C95] should equal [1]	178
9524: The 'From' and 'To' dates of [C105/C110] should equal [30] and [35] respectively	178
9529: [PTTAX] should not exceed [PTPROFITS].	319
9530: [G65C] should equal [G65A] plus [G65B].	235
9531: [G65C] should equal [255].	235
9532: If [G70C] is present, [260] should be present	236
9533: If [G70C] is present, [G70A] or [G70B] should be present	236
9534: [G70C] should equal [G70A] plus [G70B].	236
9535: [G70C] should equal [260].	236
9536: If [G73C] is present, [263] should be present	237
9537: If [G73C] is present, [G73A] or [G73B] should be present	237
9538: [G73C] should equal [G73A] plus [G73B].	237
9539: [G73C] should equal [263].	237
9540: If [G75C] is present, [265] should be present	238
9541: If [G75C] is present, [G75A] or [G75B] should be present	238
9542: [G75C] should equal [G75A] plus [G75B].	238
9543: [C100] should equal [3]	178
9544: At least one of [CLAIMTOGROUPRELIEF], [SURRENDEREDGROUPRELIEF], [GROUPRELIEFCFL] or [SURRGROUPRELIEFCFL] should be present	166
9545: [CLAIMAUTHORISATION2] should be present if [N003] equals 'new' and [GROUPRELIEFCFL] is present	179
9546: The 'From' date of [C125B] should be on or before [35]	180
9547: The period covered by [C125B] should not be longer than 12 months	180
9548: The 'To' date of [C125B] should not be before the 'From' date	180
9549: The 'To' date of [C125B] should be on or after [30]	180
9550: [312] should be present and equal to [C130] if [C130] is present.	181
9551: [C130] should equal the sum of all iterations of [C125D]	181
9552: If [SC172] is 'yes' then there must be a PDF attachment of type 'other' in this submission.	182
9553: [312] should exceed 0 if [SC172] is present	182
9554: [C185] should equal the sum of [C160], [C165], [C170], [C175] and [C180]	185
9555: The 'From' date of [C190B] should be on or before [35]	186
9556: The period covered by [C190B] should not be longer than 12 months	186
9557: The 'To' date of [C190B] should not be before the 'From' date	186
9558: The 'To' date of [C190B] should be on or after [30]	186
9559: [C195] should equal the sum of all iterations of [C190D]	187
9560: [C195] should exceed 0 if [SC188] is present	188
9561: [DECLARATION2] should be present if [SC189] is present	188
9562: [C195] should exceed 0 if [SC189] is present	188
9563: [SC189] should not be present if [SC190] is present	188
9564: [SC190] should not be present if [DECLARATION2] is present	189
9565: If [SC190] is 'yes' then there must be a PDF attachment of type 'other' in this submission.	189
9566: [C195] should exceed 0 if [SC190] is present	189
9567: [C200] should equal [1]	190
9568: [C205] should equal [3]	190
9569: The 'From' and 'To' dates of [C210/C215] should equal [30] and [35] respectively	191
9570: [G75C] should equal [265].	238

9571: If [G80C] is present, [275] should be present	239
9572: If [G80C] is present, [G80A] or [G80B] should be present	239
9573: [G80C] should equal [G80A] plus [G80B]	239
9574: [G80C] should equal [275].	239
9575: [G85C] should equal [G85B].	240
9576: If [G90] is present, [280] should be present	241
9577: If [G92C] is present, [285] should be present	241
9578: If [G92C] is present, [G92A] or [G92B] should be present	241
9579: [G92C] should equal [G92A] plus [G92B]	241
9580: [G92C] should equal [285].	241
9581: [G93C] should equal [G93B].	242
9582: If [G95C] is present, [290] should be present	243
9583: If [G95C] is present, [G95A] or [G95B] should be present	243
9584: [G95C] should equal [G95A] plus [G95B]	243
9585: [G95C] should equal [290].	243
9586: If [G100C] is present, [295] should be present	244
9587: If [G100C] is present, [G100A] or [G100B] should be present	244
9588: [G100C] must equal the sum of [G50C], [G55C], [G60C], [G65C], [G70C], [G73C], [G75C], [G80C], [G92C] and [G95C]	244
9589: [G100C] should equal [295].	244
9590: [G100C] should equal [G100A] plus [G100B]	244
9591: If [G105C] is present, [300] should be present	245
9592: If [G105C] is present, [G105A] or [G105B] should be present	245
9593: [G105C] must equal [G45C] minus [G100C]	245
9594: [G105C] should equal [300].	245
9595: [G105C] should equal [G105A] plus [G105B]	245
9596: If [G110C] is present, [305] should be present	247
9597: If [G110C] is present, [G110A] or [G110B] should be present	247
9598: [G110C] should equal [G110A] plus [G110B]	247
9599: [G110C] should equal [305].	247
9611: [E50] should exceed 0 if [E95] is present	200
9612: [E60] should exceed 0 if [E100] is present	201
9613: [E180] should not be present if [E185] is present	206
9614: [E90] should equal the sum of [E50], [E55], [E60], [E65], [E70], [E75], [E80] and [E85]	200
9615: [E125] should equal the sum of [E95], [E100], [E105], [E110], [E115] and [E120]	202
9650: [QUALIFYINGSHIPS] or [RELEVANTSHIPPINGPROFITS] should be present if [TONNAGETAX] is present	208
9651: [F10] should be present if [F5A/F5B] equals 'yes'	209
9652: [F25A/F25B/F25C] should be present if [F5A/F5B] equals 'yes'	209
9653: [F10] should not be present if [F5A/F5B] equals 'no'	210
9656: [F20A/F20B/F20C] should equal 'na' if [F5A/F5B] equals 'yes'	210
9659: [F25A/F25B/F25C] should not be present if [F5A/F5B] equals 'no'	211
9660: [OFFSHORETRAININGALLOWANCE] should be present if [F40A/F40B] equals 'yes'	211
9663: [F70] should equal ( the sum of all iterations of [F70G] ) rounded down to the nearest whole pound	217
9664: [F35A/F35B] should be present if [F30A/F30B/F30C] equals 'yes'	209
9665: [F35A/F35B] should not be present if [F30A/F30B/F30C] does not equal 'yes'	211
9666: [OFFSHORETRAININGALLOWANCE] should not be present if [F40A/F40B] equals 'no'	212
9701: If [G115C] is present, [310] should be present	248
9702: If [G115C] is present, [G115A] or [G115B] should be present	248
9703: [G115C] should equal [G115A] plus [G115B]	248
9704: [G115C] should equal [310].	248
9705: If [G117C] is present, [312] should be present	249
9706: If [G117C] is present, [G117A] or [G117B] should be present	249
9707: [G117C] should equal [G117A] plus [G117B]	249
9708: [G117C] should equal [312].	249
9709: If [G120C] is present, [G120A] or [G120B] should be present	250
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)	264
9800: [I70] should be present if [I65] exceeds 0	267
9801: [I75] should be present if [I15] equals 'yes' and ( [I5] minus [I20] ) exceeds 0	267
9802: [I30] should equal [I20] plus [I25]	270
9803: [I35] should equal [I5] plus [I30] if [I10] equals 'yes'	270

9804: If [I15] is 'yes' then [I35] must equal [I30] minus [I5] if the sum is positive, or zero otherwise.	270
9805: [I50] should not exceed [I35]	271
9807: [S05] should be present and equal to [I70] if [I70] is present	272
9808: [G120C] must equal [G105C] minus (the sum of [G110C], [G115C], and [G117C])	250
9809: [G120C] should equal [315].	250
9810: [G120C] should equal [G120A] plus [G120B]	250
9811: [G135C] should be present if ( [G125C] plus [G130C] ) exceeds 0	250
9812: [G150C] should be present if ( [G140C] plus [G145C] ) exceeds 0	250
9813: [S85] must be present and equal to [I80] if [I80] is present	273
9814: [S90] must be present and equal to [I85] if [I85] is present	273
9816: [I60] should not exceed [I35] minus [I50]	271
9817: [I65] should equal [I45] minus the sum of [I50], [I55] and [I60]	272
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	272
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.	272
9820: If [G125C] is present, [S30] should be present	251
9821: If [G125C] is present, [G125A] or [G125B] should be present	251
9822: [G125C] should equal [G125A] plus [G125B]	251
9823: [G125C] should equal [S30].	251
9824: If [G130C] is present, [S40] should be present	252
9825: If [G130C] is present, [G130A] or [G130B] should be present	252
9826: [G130C] should equal [G130A] plus [G130B]	252
9827: [G130C] should equal [S40].	252
9828: If [G135C] is present, [S45] should be present	253
9829: If [G135C] is present, [G135A] or [G135B] should be present	253
9830: [G135C] should equal [G125C] plus [G130C]	253
9831: [G135C] should equal [S45].	253
9832: [G135C] should equal [G135A] plus [G135B]	253
9833: If [G140C] is present, [S50] should be present	254
9834: If [G140C] is present, [G140A] or [G140B] should be present	254
9835: [G140C] should equal [G140A] plus [G140B]	254
9900: If multiple repetitions of EncodedInlineXBRLDocument are submitted, exactly one should have an EntryPoint attribute.	132
9901: If multiple repetitions of InlineXBRLDocument are submitted, exactly one should have an EntryPoint attribute.	132
9902: [EXTENSION] should not be present if [RAWXBRLDOCUMENT]	135
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.	141
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.	141
9954: If [N003] equals 'new' and [S10] is greater than zero then [C10] must be present	61
9955: If [N003] is 'new' and [S10] is greater than zero then [SC161] or [AUTHORISATION] must be present	61
9956: [I35] should equal 'yes' or [N003] should equal 'amended' if [S20] is present	62
9957: [G140C] should equal [S50].	254
9958: If [G145C] is present, [S55] should be present	255
9959: [G145C] should equal [G145B].	255
9960: [G145C] should equal [S55].	255
9961: [SC151] should not be present if [SC152] is present	176
9962: [G150A] should equal [G140A].	256
9963: If [G150C] is present, [S60] should be present	256
9964: [G150C] should equal [G150A] plus [G150B]	256
9965: If [S0B] is absent, then there must be a Computations element as a child of [N107], or at least one instance of [N106] with type = 'computations'.	41
9966: If [S0B] is absent, then there must not be both a Computations element as a child of [N107] and any instances of [N106] with type = 'computations'.	41
9967: If [G150C] is present, [G150A] or [G150B] should be present	256
9968: [G150C] should equal [G140C] plus [G145C]	256
9969: [G150C] should equal [S60].	256
9970: If multiple repetitions of [ENCODEDINLINEXBRLDOCUMENT] are submitted, each must have a Filename attribute.	133
9970: If multiple repetitions of [INLINEXBRLDOCUMENT] are submitted, each must have a Filename attribute.	134

9971: If [90A] is "PDF accounts attached with explanation", then there must be at least one instance of [N106] with type = 'accounts'.	40
9972: If [G155C] is present, [565] should be present	258
9973: [310] should exceed 0 if [SC161] is present	169
9974: [C90] should exceed 0 if [SC150] is present	176
9975: [C90] should exceed 0 if [SC151] is present	176
9976: [C90] should exceed 0 if [SC152] is present	177
9977: If [G155C] is present, [G155A] or [G155B] should be present	258
9978: [G155C] should equal [G155A] plus [G155B]	258
9979: [G155C] should equal [565].	258
9980: If [G165C] is present, the 'Arising' element of [780/785] should be present	259
9981: If [G165C] is present, [G165A] or [G165B] should be present	259
9982: [G165C] should equal [G165A] plus [G165B]	259
9983: [G165C] must equal the 'Arising' element of [780/785].	259
9984: If [G170C] is present, [790] should be present	260
9985: [G170C] should equal [G170B].	260
9986: [G170C] should equal [790].	260
9987: If [G175] is present, [8] should be present	260
9988: If [G185] is present, [8] should be present	261

# 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	117
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.	117
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	34
Error code: 9090 Location: [CTG]/ProfitsBeforeDeductions/LossesBroughtForward/Total Description: [G35C] should equal [225] Transactional error (en): Box G35C must equal Box 225	228
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	229
Error code: 9092 Location: [CTG]/ProfitsBeforeDeductions/DeficitsBroughtForward/Total Description: [G40C] should equal [G40B] Transactional error (en): Box G40C must equal Box G40B	229
Error code: 9093 Location: [CTG]/ProfitsBeforeDeductions/DeficitsBroughtForward/Total Description: [G40C] should equal [230] Transactional error (en): Box G40C must equal Box 230	229
Error code: 9095 Location: [CTG]/ProfitsBeforeDeductions/ProfitsBeforeOtherDeductionsAndReliefs/NorthernIreland Description: [G45A] should equal [G30A] Transactional error (en): Box G45A must equal Box G30A	230
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	230
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	230
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	230
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	34
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	35

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

34

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

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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

36

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)

36

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

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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

35

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

38

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

38

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'

39

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

39

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'

39

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

40

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'

39

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

42

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

42

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

42

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

43

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

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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.

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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

44

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

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

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

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.

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

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

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

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

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

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

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

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

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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

46

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

46

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

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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

63

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

48

Error code: 9141  
Location: /IRenvelope/CompanyTaxReturn/TaxReconciliation/VaccineCredit  
Description: [535] must not be used.  
Transactional error (en): Box 535 must not be used

79

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

82

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

65

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)

48

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 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

65

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

48

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

65

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)

49

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

50

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).

50

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

50

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

67

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

67

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 'Diywygiadig'

52

Error code: 9155	52
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	
Error code: 9156	67
Location:	
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/CorporationTaxChargeable/Fi	
nancialYearTwo/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	53
Location:	
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableGains/AllowableLo	
sses	
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	53
Location:	
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableGains/AllowableLo	
sses	
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	54
Location:	
/IRenvelope/CompanyTaxReturn/CompanyTaxCalculation/ChargeableGains/NetChargea	
bleGains	
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	54
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	54
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	100
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	100
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	100
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	101
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	56
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	56
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	172
Location: [CTC]/SurrenderedGroupRelief/NlTradingLosses	
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	56
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	57
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	57
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	58
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	58
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	58
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 (sero)	
Error code: 9175	58
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	58
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	172
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	59
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	59
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	59
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	184
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	184
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	112
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	221
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	61
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	62
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	222
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	62
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	222
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	62
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	222
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	222
Location: [CTG]/Trading/Profits/Total	
Description: [G5C] should equal [155].	
Transactional error (en): Box G5C must equal Box 155	
Error code: 9194	223
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	64
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	223
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	64
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	64
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 Location: [CTG]/Trading/LossesBroughtForward/Total Description: [G10C] should not exceed [G5C]. Transactional error (en): Box G10C must not exceed Box G5C	223
Error code: 9219 Location: [CTG]/Trading/LossesBroughtForwardUsed/Total Description: [G15C] is valid only if this equals [G15B]. Transactional error (en): Box G15C must equal Box G15B	224
Error code: 9220 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.	289
Error code: 9221 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	290
Error code: 9222 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	290
Error code: 9223 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.	290
Error code: 9224 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	290
Error code: 9225 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).	291
Error code: 9226 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.	291
Error code: 9227 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.	291
Error code: 9228 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	292
Error code: 9229 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	292
Error code: 9230 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).	292

Error code: 9231	292
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	293
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	293
Location: [CTK]/TaxCalculation/SAfterRestitutionTax	
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	69
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	293
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	69
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	69
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	69
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	293
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	70
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	70
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	225
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

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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

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Error code: 9256  
Location: [CTG]/Trading/NetProfits/Total  
Description: [G20C] should equal [165]  
Transactional error (en): Box G20C must equal Box 165

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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

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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

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Error code: 9259  
Location: [CTG]/TotalProfits/NonTradeProfitsAndGains/Total  
Description: [G25C] should equal [G25B]  
Transactional error (en): Box G25C must equal Box G25B

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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 date in box 35 is on or after 29 October 2018

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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).

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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

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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).

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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

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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

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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

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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

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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).

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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

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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

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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

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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

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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

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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

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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).

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Error code: 9276  
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  
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  
Location: /IRenvelope/CompanyTaxReturn/AllowancesAndCharges/ElectricChargePoints  
Description: [713/714] can only be present if [35] on or after '2016-11-23'  
Transactional error (en): Box 713/714 can only be completed if the date in box 35 is on or after 23 November 2016

Error code: 9279  
Location: /IRenvelope/CompanyTaxReturn/AllowancesAndCharges/ElectricChargePoints  
Description: [713/714] can only be present if [30] on or before '2023-03-31'  
Transactional error (en): Box 713/714 can only be completed if the date in box 30 is on or before 31 March 2023

Error code: 9280  
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  
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  
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  
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  
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  
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 from date is on or after 1 April 2017

Error code: 9286  
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

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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	89
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	90
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 from date is on or after 1 April 2017	91
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 from date is on or after 1 April 2017	94
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	93
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	228
Error code: 9293 Location: [CTG]/ProfitsBeforeDeductions/LossesBroughtForward/Total Description: [G35C] should equal [G35B] Transactional error (en): Box G35C must equal Box G35B	228
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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	230
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	102
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	231
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	231
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	232

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	103
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	103
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	104
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	105
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	105
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	109
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	110
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	110
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	111
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	111
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	111

Error code: 9311	232
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	
Error code: 9312	112
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	
Error code: 9313	112
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	
Error code: 9314	113
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	
Error code: 9315	115
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	
Error code: 9316	115
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	
Error code: 9317	232
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	
Error code: 9318	55
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)	
Error code: 9319	32
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)	
Error code: 9320	48
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)	
Error code: 9321	50
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)	

Error code: 9322	50
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	51
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	51
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	51
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	52
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	49
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	273
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	273
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	274
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	54
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	55
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	60
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	60
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	60
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	60
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	61
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	62
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	73
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	72
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	72
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

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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

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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

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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

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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)

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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).

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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).

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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'

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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

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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)

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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)

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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)

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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

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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

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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)

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Error code: 9370  
Location:  
/IRenvelope/CompanyTaxReturn/CalculationOfTaxOutstandingOrOverpaid/TaxPayableIncludingRestitutionTax  
Description: [528] should equal [525] plus [527].  
Transactional error (en): Box 528 must equal the sum of Box 525 and Box 527  
Transactional error (cy): Mae'n rhaid i Flwch 527 fod yn hafal i swm Blychau 525 a 527

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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)

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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)

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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

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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)

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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)

61

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'

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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

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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

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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 date in box 30 is on or before 31 March 2020

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Error code: 9400  
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

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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

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Error code: 9402  
Location: [CTG]/DeductionsAndReliefs/LossesUnquotedShares/Total  
Description: [G50C] should equal [240].  
Transactional error (en): Box G50C must equal Box 240

232

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	150
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).	150
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	150
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	151
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	152
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	152
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	152
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	233
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	153
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 date in box 35 is on or after 29 October 2018	96
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 date in box 30 is on or before 31 March 2020	104
Error code: 9414 Location: [CTG]/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	257

Error code: 9418 Location: [CTA]/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	153
Error code: 9419 Location: [CTA]/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).	154
Error code: 9421 Location: [CTA]/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	155
Error code: 9422 Location: [CTA]/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	155
Error code: 9423 Location: [CTA]/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	156
Error code: 9425 Location: [CTA]/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	156
Error code: 9426 Location: [CTA]/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	156
Error code: 9427 Location: [CTA]/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)	157
Error code: 9428 Location: [CTA]/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	157
Error code: 9429 Location: [CTA]/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	151
Error code: 9430 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 l y cyfnod ym Mlwch 35.	155

Error code: 9431	155
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	233
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	233
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	233
Location: [CTG]/DeductionsAndReliefs/ManagementExpenses/Total	
Description: [G55C] should equal [245].	
Transactional error (en): Box G55C must equal Box 245	
Error code: 9444	234
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	234
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	234
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	234
Location: [CTG]/DeductionsAndReliefs/UKpropertyBusinessLosses/Total	
Description: [G60C] should equal [250].	
Transactional error (en): Box G60C must equal Box 250	
Error code: 9448	235
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	235
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	158
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 tresholdwy' ym Mlychau B5F yn fwy na 0 (zero)	
Error code: 9451	158
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	158
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	158
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	

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 cwlhau 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

158

Error code: 9455

Location: [CTB]/CompanyInformation/CFTaxCalculation/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)

162

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

162

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

162

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

163

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

163

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

158

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

113

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

289

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

163

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

163

Error code: 9466	149
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	149
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	149
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	153
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	153
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	153
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	156
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 A70 must equal Box A65 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	156
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 A70 must be equal to or greater than Box A65 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	156
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 A70 must be equal to or less than Box A65 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 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.	275
Error code: 9476 Location: [CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/RingFinanceCorporationTax/AmountCarriedForward Description: The [PTPROFITS] component of [I135D] should equal the [PTTAX] component of [I135A] minus the [PTTAX] 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.	278
Error code: 9477 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.	278
Error code: 9478 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.	279
Error code: 9479 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.	279
Error code: 9480 Location: [CTI]/TransferredTaxHistory/AssetInformation/TrackingOfTransferredTaxHistory/SupplementaryCharge/AmountCarriedForward Description: The [PTPROFITS] component of [I140D] should equal the [PTTAX] component of [I140A] minus the [PTTAX] 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.	279
Error code: 9481 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.	279
Error code: 9482 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 + 145C1 minus I145C2.	281
Error code: 9483 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.	282
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.	283
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.	283

Error code: 9486	284
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.	
Error code: 9487	284
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.	
Error code: 9488	285
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.	
Error code: 9489	285
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.	
Error code: 9490	285
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.	
Error code: 9491	286
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.	
Error code: 9492	286
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.	
Error code: 9493	286
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.	
Error code: 9502	167
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 ildio' ym Mlwch C5B fod ar neu ar ôl dyddiad O cyfnod y ffurflen dreth ym Mlwch 35	
Error code: 9503	167
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	167
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	167
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	168
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	168
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	169
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	173
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	174
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	174
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 'Cyfnod cyfrifyddu'r cwmni sy'n hawlio' ym Mlwch C85B fod yn hirach na 12 mis	
Error code: 9515	174
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	174
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	
Error code: 9517	175
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	

Error code: 9518	166
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 adrann 'Awdurdod cais' fod wedi ei gwblhau os ydy math y ffurflen dreth yn Newydd ac mae yna gais am ryddhad grŵp	
Error code: 9519	176
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 cwlhau Symiau a ildiwyd fel Datganiad rhyddhad grŵp os yw Hysbysiad o gydysniad wedi ei gwblhau	
Error code: 9521	177
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 cwlhau 'Copiâu o hysbysiadau cydysnio' os yw 'Symiau a ildiwyd fel Datganiad rhyddhad grŵp' wedi ei gwblhau.	
Error code: 9522	177
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 cydysnio' yn lawn yna mae'n rhaid cynnwys atodiad ar ffurf PDF o'r math 'Arall'	
Error code: 9523	178
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	
Error code: 9524	178
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	
Error code: 9529	319
Location: [CT_ProfitsTaxStructure]/Tax	
Description: [PTTAX] should not exceed [PTPROFITS].	
Transactional error (en): TAX should not exceed PROFITS.	
Error code: 9530	235
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	
Error code: 9531	235
Location: [CTG]/DeductionsAndReliefs/CapitalAllowancesManagement/Total	
Description: [G65C] should equal [255].	
Transactional error (en): Box G65C must equal Box 255	
Error code: 9532	236
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	
Error code: 9533	236
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	

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	236
Error code: 9535 Location: [CTG]/DeductionsAndReliefs/NonTradeDeficits/Total Description: [G70C] should equal [260]. Transactional error (en): Box G70C must equal Box 260	236
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	237
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	237
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	237
Error code: 9539 Location: [CTG]/DeductionsAndReliefs/CarriedForwardNonTradeDeficits/Total Description: [G73C] should equal [263]. Transactional error (en): Box G73C must equal Box 263	237
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	238
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	238
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	238
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	178
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 ryddhad grŵp'. Mae'n rhaid llenwi 'Rhan 3: Ceisiadau am ryddhad grŵp ar gyfer colledion a gariwyd ymlaen' a 'Rhan 4: Symiau a ildiwyd fel ryddhad grŵp ar gyfer colledion a gariwyd ymlaen'	166
Error code: 9545 Location: [CTC]/GroupReliefForCarriedForwardLosses Description: [CLAIMAUTHORISATION2] should be present if [N003] equals 'new' and [GROUPRELIEFCFL] 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	179
Error code: 9546 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 ilgio' ym Mlwch C125B fod ar neu ar ôl dyddiad O cyfnod y ffurflen dreth ym Mlwch 35	180

Error code: 9547	180
Location: [CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation/Company/AccountingPeriod	
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 ddyllai'r 'Cyfnod cyfrifyddu'r cwmni sy'n ildio' ym Mlwch C125B fod yn hirach na 12 mis.	
Error code: 9548	180
Location: [CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation/Company/AccountingPeriod	
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 ddyllai dyddiad I 'Cyfnod cyfrifyddu'r cwmni sy'n ildio' fod cyn y dyddiad O ym Mlwch C125B	
Error code: 9549	180
Location: [CTC]/GroupReliefForCarriedForwardLosses/CompanyInformation/Company/AccountingPeriod	
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 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	
Error code: 9550	181
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	181
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	182
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	182
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	185
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	186
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	186
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	186
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	186
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 ddyladiad 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	187
Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/SurrenderInformation/AmountS urrenderedTotal	
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	188
Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/ConsentO ptions/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	188
Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/ConsentO ptions/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	188
Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/ConsentO ptions/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	188
Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/ConsentO ptions/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 cydsynio wedi ei gwblhau peidio â bod yn lawn os ydy 'Copi o hysbysiadau cydsynio wedi eu hatodi' yn lawn	
Error code: 9564	189
Location: [CTC]/SurrenderedGroupReliefForCarriedForwardLosses/ConsentToSurrender/ConsentO ptions/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 cydsynio' os yw 'Datganiad Symiau a ildiwyd fel rhyddhad grŵp ar gyfer colledion a gariwyd ymlaen' wedi ei lenwi	

Error code: 9565	189
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	189
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 (sero)	
Error code: 9567	190
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	190
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	191
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	238
Location: [CTG]/DeductionsAndReliefs/NonTradingLossIntangibles/Total	
Description: [G75C] should equal [265].	
Transactional error (en): Box G75C must equal Box 265	
Error code: 9571	239
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	239
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	
Error code: 9573	239
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	
Error code: 9574	239
Location: [CTG]/DeductionsAndReliefs/TradingLosses/Total	
Description: [G80C] should equal [275].	
Transactional error (en): Box G80C must equal Box 275	
Error code: 9575	240
Location: [CTG]/DeductionsAndReliefs/TradingLossesUsed/Total	
Description: [G85C] should equal [G85B].	
Transactional error (en): Box G85C must equal Box G85B	

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	241
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	241
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	241
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	241
Error code: 9580 Location: [CTG]/DeductionsAndReliefs/TradingLossesCarriedForward/Total Description: [G92C] should equal [285]. Transactional error (en): Box G92C must equal Box 285	241
Error code: 9581 Location: [CTG]/DeductionsAndReliefs/TradingLossesCarriedForwardUsed/Total Description: [G93C] should equal [G93B]. Transactional error (en): Box G93C must equal Box G93B	242
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	243
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	243
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	243
Error code: 9585 Location: [CTG]/DeductionsAndReliefs/NonTradeCapitalAllowances/Total Description: [G95C] should equal [290]. Transactional error (en): Box G95C must equal Box 290	243
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	244
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	244
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	244
Error code: 9589 Location: [CTG]/DeductionsAndReliefs/TotalOfDeductionsAndReliefs/Total Description: [G100C] should equal [295]. Transactional error (en): Box G100C must equal Box 295	244
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	244
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	245

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	245
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	245
Error code: 9594 Location: [CTG]/DeductionsAndReliefs/ProfitsBeforeDonationsAndGroupRelief/Total Description: [G105C] should equal [300]. Transactional error (en): Box G105C must equal Box 300	245
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	245
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	247
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	247
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	247
Error code: 9599 Location: [CTG]/DeductionsAndReliefs/QualifyingDonations/Total Description: [G110C] should equal [305]. Transactional error (en): Box G110C must equal Box 305	247
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	200
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	201
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.	206
Error code: 9614 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	200
Error code: 9615 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	202

Error code: 9650	208
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	209
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	209
Location: [CTF]/TonnageTax/Information/TonnageGroup/GroupElection	
Description: [F25A/F25B/F25C] should be present if [F5A/F5B] equals 'yes'	
Transactional error (en): Box F25A, F25B of 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	210
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: 9654	210
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: 9655	211
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	211
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 alltraeth os yw Blwch F40A yn lawn	
Error code: 9663	217
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 tunelledd' ym mlychau 70G wedi ei dalgrynnu lawr i'r bunt agosaf	
Error code: 9664	209
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	211
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	
Error code: 9666	212
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	

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	248
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	248
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	248
Error code: 9704 Location: [CTG]/DeductionsAndReliefs/GroupRelief/Total Description: [G115C] should equal [310]. Transactional error (en): Box G115C must equal Box 310	248
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	249
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	249
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	249
Error code: 9708 Location: [CTG]/DeductionsAndReliefs/GroupReliefForCarriedForwardLosses/Total Description: [G117C] should equal [312]. Transactional error (en): Box G117C must equal Box 312	249
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	250
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 drefh 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 (talgyrnwch i lawr ar gyfer ffracsiau sy'n llai na hanner ceiniog ac i fyny ar gyfer ffracsiau o hanner ceiniog neu fwy).	264
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)	267
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).	267
Error code: 9802 Location: [CTI]/CalculationOfSupplementaryCharge/DisallowedFinancingCosts/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	270

Error code: 9803	270
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	
Error code: 9804	270
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).	
Error code: 9805	271
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	
Error code: 9807	272
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	
Error code: 9808	250
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)	
Error code: 9809	250
Location: [CTG]/DeductionsAndReliefs/ChargeableProfits/Total	
Description: [G120C] should equal [315].	
Transactional error (en): Box G120C must equal Box 315	
Error code: 9810	250
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	
Error code: 9811	250
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	
Error code: 9812	250
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	
Error code: 9813	273
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	
Error code: 9814	273
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	
Error code: 9816	271
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	
Error code: 9817	272
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	

Error code: 9818	272
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	
Error code: 9819	272
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	
Error code: 9820	251
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	
Error code: 9821	251
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	
Error code: 9822	251
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	
Error code: 9823	251
Location: [CTG]/TaxReconciliation/ResearchAndDevelopmentCredit/Total	
Description: [G125C] should equal [530].	
Transactional error (en): Box G125C must equal Box 530	
Error code: 9824	252
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	
Error code: 9825	252
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	
Error code: 9826	252
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	
Error code: 9827	252
Location: [CTG]/TaxReconciliation/CreativeCredit/Total	
Description: [G130C] should equal [540].	
Transactional error (en): Box G130C must equal Box 540	
Error code: 9828	253
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	
Error code: 9829	253
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	
Error code: 9830	253
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	
Error code: 9831	253
Location: [CTG]/TaxReconciliation/ResearchAndDevelopmentOrCreativeTaxCredit/Total	
Description: [G135C] should equal [545].	
Transactional error (en): Box G135C must equal Box 545	

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	253
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	254
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	254
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	254
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.	132
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.	132
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.	135
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.	141
Error code: 9953 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'.	141
Error code: 9954 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)	61
Error code: 9955 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 Cydsynio wedi eu hatodi' fod yn lawn neu mae'n rhaid cwblhau 'Awdurdod o gais ar gyfer rhyddhad grŵp ar gyfer trefniadau syml'	61

Error code: 9956	62
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	254
Location: [CTG]/TaxReconciliation/LandRemediationCredit/Total	
Description: [G140C] should equal [550].	
Transactional error (en): Box G140C must equal Box 550	
Error code: 9958	255
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	255
Location: [CTG]/TaxReconciliation/LifeAssuranceCompanyCredit/Total	
Description: [G145C] should equal [G145B].	
Transactional error (en): Box G145C must equal box G145B	
Error code: 9960	255
Location: [CTG]/TaxReconciliation/LifeAssuranceCompanyCredit/Total	
Description: [G145C] should equal [555].	
Transactional error (en): Box G145C must equal Box 555	
Error code: 9961	176
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 cydsynio wedi ei gwblhau peidio â bod yn lawn os ydy 'Copi o hysbysiadau cydsynio wedi eu hatodi' yn lawn	
Error code: 9962	256
Location: [CTG]/TaxReconciliation/TotalLandAndLifeCredit/NorthernIreland	
Description: [G150A] should equal [G140A].	
Transactional error (en): Box G150A must equal Box G140A	
Error code: 9963	256
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	256
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	41
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 diliys dros beidio â'i chyflwyno	
Error code: 9966	41
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	256
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	256
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	256
Location: [CTG]/TaxReconciliation/TotalLandAndLifeCredit/Total	
Description: [G150C] should equal [560].	
Transactional error (en): Box G150C must equal Box 560	

Error code: 9970	133
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	
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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	40
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 cyfrifon' wedi ei gwblhau gyda 'Cyfrifon PDF sydd wedi eu hatodi ynghyd ag esboniad'	
Error code: 9972	258
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	169
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	176
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	176
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	177
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	258
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	258
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	258
Location: [CTG]/TaxReconciliation/CapitalAllowancesFirstYearCredit/Total	
Description: [G155C] should equal [565].	
Transactional error (en): Box G155C must equal Box 565	

Error code: 9980	259
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	259
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	259
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	259
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	260
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	260
Location: [CTG]/LossesDeficitsAndExcess/LossesOfTradesOutsideUK/Total	
Description: [G170C] should equal [G170B].	
Transactional error (en): Box G170C must equal Box G170B	
Error code: 9986	260
Location: [CTG]/LossesDeficitsAndExcess/LossesOfTradesOutsideUK/Total	
Description: [G170C] should equal [790].	
Transactional error (en): Box G170C must equal Box 790	
Error code: 9987	260
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	261
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Transactional error (en): Box G185 can only be completed if Box 8 is completed	

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