Pension Schemes Online

Relief at Source

Business Validation Rules

1. Document Change History

Document Change History			
Previous published version	**Current Version**	**Date**	**Changes since previous published version**
0.18	0.18	23/10/06	Document changed to include change history Changed version number and version date to follow Configuration Management approach

2.   About This Document

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

2.   Section 3 of the document outlines the general validation rules that should be applied to
     data or groups of data (for example it defines alpha/numeric fields) across all input forms.

3.   Section 4 describes in tabular form the data requirements for each field.

4.   This form may be submitted in conjunction with the relevant Pension Scheme Registration
     form for this scheme or may be submitted at a later date.

5.   A single registration submission consists of Pensions Envelope containing Register a
     Pension Scheme for Tax Relief and one or both of Election to Contract-Out for an
     Industry-wide money purchase and money purchase stakeholder scheme and Relief at
     Source.

6.   Details of a minimum of 2 and a maximum of 5 authorised signatories have to be
     provided. Specimen signatures from the authorised signatories are to be sent to HMRC,
     SPSS, Yorke House, Castle Meadow Road, PO Box 62, Nottingham NG2 1BG together
     with a copy of the Board's Resolution and a bank paying in slip.

7.   Two contact named signatories are required for queries relating to repayment claims.

3.   General Validation Rules

The following rules apply globally:

1.   Alpha characters are defined as A-Z upper and lower case.

2.   Numeric is defined as 0-9.

3.   Alphanumeric is defined as the combination of alpha and numeric characters.

4.   Date fields are in the format CCYY-MM-DD.

5.   All currency fields should use IrnonNegativeWholeUnitsMonetaryType. Zero is an acceptable value for Currency fields unless specified in the validation section of the relevant field.

6.   The Yes/No code is a user defined data type that reflects the variables in the fields requiring the return of a yes or no value. This should be represented as 'yes' or 'no'.

4.   Data Items

What is the name and reference number of the scheme?

Scheme Details

1. Scheme Name		
X-path	ReliefAtSource/SchemeDetails/SchemeName	
Structure and format		XML
	Mandatory / Optional	Mandatory
	Data Type	PensionCore:SchemeNameType
	Length	Min 1 character - Max 255 characters

Validation / Processing	**Pre-condition**	**Post-condition**

2. Pension Scheme Tax Reference		
X-path	ReliefAtSource/SchemeDetails/TaxReference	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:TaxReferenceType
	Length	10 characters

Validation / Processing	**Pre-condition**	**Post-condition**
The reference must be in the format NNNNNNNNRC • Characters 1 - 8 must be numeric • Character 9 must be 'R' • Character 10 is an alpha character and must not be I, O or U	Mandatory if not received as part of a single registration submission (as defined in item 4 of the About this Document Section)	

2.1 IRS Number		
X-path	ReliefAtSource/SchemeDetails/IRSNumber	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	xsd:string
	Length	5 characters

Validation / Processing	Pre-condition	Post-condition
• Character 1 must be alpha • Characters 2 - 5 must be numeric	Mandatory if (data item 3) 'Is this an amendment?' is 'yes'	

3. Is this an amendment?		
X-path	ReliefAtSource/Amendment	
Structure and format		XML
	Mandatory / Optional	Mandatory
	Data Type	core:YesNoType
	Length	Min 2 characters - Max 3 characters

Validation / Processing	Pre-condition	Post-condition
Must be 'yes' or 'no'		

If this is not an amendment, the following data items must be completed:
- 1, 2 and 3
- 6 - 11 [Bank or Building Society details held by HMRC]
- 18 - 20 [Authorised signatories held by HMRC]
- 24 - 28 [Contact details held by HMRC]
- 35 - 43 [Submitter Details]

If this is an amendment to bank or building society details and/or authorised signatories who can sign the tax repayment claims and/or contact details, then at least one or more of the following groups of data items must be completed:

New bank or building society details:
- 1 - 3
- 6 - 17 [Bank or Building Society details held by HMRC] and [New Bank or Building Society Details]
- 35 - 43 [Submitter Details]

New authorised signatories who can sign the tax repayment claims:
- 1 - 3

- 18 - 23 [Authorised signatories held by HMRC] and [New Authorised Signatories]
- 35 - 43 [Submitter Details]

New contact details:
- 1 - 3
- 24 - 33 [Contact details held by HMRC] and [New Contact Details]
- 35 - 43 [Submitter Details]

4. Withdrawn

5. Withdrawn

Bank or building society details held by HMRC - Use Data items 6 - 11 to report current bank details when submitting a new application to operate Relief at Source.

6. Name of bank or building society		
X-path	ReliefAtSource/Details/BankDetails/Current/BankName	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:PSOstringType
	Length	Min 1 character - Max 255 characters
Validation / Processing	**Pre-condition**	**Post-condition**

7. Address of bank or building society		
X-path	ReliefAtSource/Details/BankDetails/Current/BankAddress/Line	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:AddressType
	Length	Min 2 lines - Max 4 lines Min 1 character - Max 35 characters
Validation / Processing	**Pre-condition**	**Post-condition**
	1. Mandatory if (data item 3) 'Is this an amendment?' is 'yes' and (data items 12 to 17) 'new details' are also present 2. Mandatory if (data item 3) 'Is this an amendment?' is 'no'	

8. Postcode		
X-path	ReliefAtSource/Details/BankDetails/Current/BankAddress/Postcode	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:AddressType
	Length	Min 1 character - Max 8 characters
Validation / Processing		**Pre-condition**	**Post-condition**

9. Country		
X-path	ReliefAtSource/Details/BankDetails/Current/BankAddress/Country	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:AddressType
	Length	Min 1 character - Max 35 characters
Validation / Processing		**Pre-condition**	**Post-condition**
		1. Mandatory if (data item 3) 'Is this an amendment?' is 'yes' and (data items 12 to 17) 'new details' are also present 2. Mandatory if (data item 3) 'Is this an amendment?' is 'no'	

Account details held by HMRC

10. Bank Sort Code		
X-path	ReliefAtSource/Details/BankDetails/Current/SortCode	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	core:SortCodeType
	Length	6 characters
Validation / Processing		**Pre-condition**	**Post-condition**
		1. Mandatory if (data item 3) 'Is this an amendment?' is 'yes' and (data items 12 to 17) 'new details' are also present 2. Mandatory if (data item 3) 'Is this an amendment?' is 'no'	

10.1 Account Name		
X-path	ReliefAtSource/Details/BankDetails/Current/AccountName	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	core:AccountNameType
	Length	Min 1 character - Max 28 characters

Validation / Processing		**Pre-condition**	**Post-condition**
		1. Mandatory if (data item 3) 'Is this an amendment?' is 'yes' and (data items 12 to 17) 'new details' are also present 2. Mandatory if (data item 3) 'Is this an amendment?' is 'no'	

11. Account Number		
X-path	ReliefAtSource/Details/BankDetails/Current/AccountNumber	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	core:AccountNumberType
	Length	8 characters

Validation / Processing		**Pre-condition**	**Post-condition**
		1. Mandatory if (data item 3) 'Is this an amendment?' is 'yes' and (data items 12 to 17) 'new details' are also present 2. Mandatory if (data item 3) 'Is this an amendment?' is 'no'	

New bank or building society details- only use Data items 12 - 17 when submitting an amendment.

12. New name of bank or building society		
X-path	ReliefAtSource/Details/BankDetails/New/BankName	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:PSOstringType
	Length	Min 1 character - Max 255 characters

Validation / Processing		**Pre-condition**	**Post-condition**
		Mandatory if (data item 3) 'Is this an amendment?' is 'yes' and (data items 6 to 11) 'bank or building society details held by HMRC' are also present	

13. New Address			
X-path	ReliefAtSource/Details/BankDetails/New/BankAddress/Line		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	PensionCore:AddressType	
	Length	Min 2 lines - Max 4 lines Min 1 character - Max 35 characters	
Validation / Processing		**Pre-condition**	**Post-condition**
		Mandatory if (data item 3) 'Is this an amendment?' is 'yes' and (data items 6 to 11) 'bank or building society details held by HMRC' are also present	

14. Postcode			
X-path	ReliefAtSource/Details/BankDetails/New/BankAddress/Postcode		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	PensionCore:AddressType	
	Length	Min 1 character - Max 8 characters	
Validation / Processing		**Pre-condition**	**Post-condition**

15. Country			
X-path	ReliefAtSource/Details/BankDetails/New/BankAddress/Country		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	PensionCore:AddressType	
	Length	Min 1 character - Max 35 characters	
Validation / Processing		**Pre-condition**	**Post-condition**
		Mandatory if (data item 3) 'Is this an amendment?' is 'yes' and (data items 6 to 11) 'bank or building society details held by HMRC' are also present	

New account details

16. New Bank Sort Code		
X-path	ReliefAtSource/Details/BankDetails/New/SortCode	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	core:SortCodeType
	Length	6 characters
Validation / Processing	**Pre-condition**	**Post-condition**
	Mandatory if (data item 3) 'Is this an amendment?' is 'yes' and (data items 6 to 11) 'bank or building society details held by HMRC' are also present	

16.1 New Account Name		
X-path	ReliefAtSource/Details/BankDetails/New/AccountName	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	core:AccountNameType
	Length	Min 1 character - Max 28 characters
Validation / Processing	**Pre-condition**	**Post-condition**
	Mandatory if (data item 3) 'Is this an amendment?' is 'yes' and (data items 6 to 11) 'bank or building society details held by HMRC' are also present	

17. New Account Number		
X-path	ReliefAtSource/Details/BankDetails/New/AccountNumber	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	core:AccountNumberType
	Length	8 characters
Validation / Processing	**Pre-condition**	**Post-condition**
	Mandatory if (data item 3) 'Is this an amendment?' is 'yes' and (data items 6 to 11) 'bank or building society details held by HMRC' are also present	

Authorised Signatories held by HMRC (Current)

Use Data items 18-20 to report all current authorised signatories when submitting a new application to operate Relief at Source.

Authorised signatories to sign the tax repayment claims. Please provide details of current authorised signatories held by HMRC. A minimum of 2 and a maximum of 5 authorised signatories must be provided.

Data Items 19- 20 must have a minimum of 2 and a maximum of 5 occurrences if this section is completed

18. Title		
X-path	ReliefAtSource/Details/AuthorisedSignatory/Current/Signatory/Ttl	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	TitleType
	Length	Min 1 character - Max 4 characters

Validation / Processing	**Pre-condition**	**Post-condition**

19. Forenames		
X-path	ReliefAtSource/Details/AuthorisedSignatory/Current/Signatory/Fore	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1 forename - Max 2 forenames Min 1 character - Max 35 characters

Validation / Processing	**Pre-condition**	**Post-condition**
	1. Mandatory if (data item 3) 'Is this an amendment?' is 'yes' and (data items 22 to 23) 'new authorised signatories' are also present 2. Mandatory if (data item 3) 'Is this an amendment?' is 'no'	

20. Surname		
X-path	ReliefAtSource/Details/AuthorisedSignatory/Current/Signatory/Sur	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1 character - Max 35 characters

Validation / Processing	Pre-condition	Post-condition
	1. Mandatory if (data item 3) 'Is this an amendment?' is 'yes' and (data items 22 to 23) 'new authorised signatories' are also present 2. Mandatory if (data item 3) 'Is this an amendment?' is 'no'	

New authorised signatories

When submitting an amendment, use Data items 21 – 23 and include all authorised signatories

New and continuing authorised signatories to sign the tax repayment claims? – A minimum of 2 and a maximum of 5 authorised signatories must be provided.

Data Items 22 - 23 must have a minimum of 2 and a maximum of 5 occurrences if this section is completed

21. Title		
X-path	ReliefAtSource/Details/AuthorisedSignatory/New/Signatory/Ttl	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	TitleType
	Length	Min 1 character - Max 4 characters

Validation / Processing	Pre-condition	Post-condition

22. Forenames		
X-path	ReliefAtSource/Details/AuthorisedSignatory/New/Signatory/Fore	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1forename - Max 2 forenames Min 1 character - Max 35 characters

Validation / Processing	Pre-condition	Post-condition

23. Surname		
X-path	ReliefAtSource/Details/AuthorisedSignatory/New/Signatory/Sur	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1 character - Max 35 characters

Validation / Processing	**Pre-condition**	**Post-condition**
	Mandatory if (data item 3) 'Is this an amendment?' is 'yes' and (data items 19 to 20) 'Authorised signatories held by HMRC' are also present	

Contact Details held by HMRC

Use Data items 24 - 28 to report all current contact details when submitting a new application to operate Relief at Source.

Provide details currently held by HMRC, of the two people who can be contacted about day-to-day matters relating to tax relief at source repayment claims.

Data Items 25 - 27 must have 2 occurrences if this section is completed

24. Title		
X-path	ReliefAtSource/Details/ContactDetails/Current/Contact/Ttl	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	TitleType
	Length	Min 1 character - Max 4 characters

Validation / Processing	**Pre-condition**	**Post-condition**

25. Forenames		
X-path	ReliefAtSource/Details/ContactDetails/Current/Contact/Fore	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1 forename - Max 2 forenames
		Min 1 character - Max 35 characters

Validation / Processing	**Pre-condition**	**Post-condition**
	1. Mandatory if (data item 3) 'Is this an amendment?' is 'yes' and (data items 30 to 31) 'New Contact Details' are also present 2. Mandatory if (data item 3) 'Is this an amendment?' is 'no'	

26. Surname		
X-path	ReliefAtSource/Details/ContactDetails/Current/Contact/Sur	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1 character - Max 35 characters

Validation / Processing	**Pre-condition**	**Post-condition**
	1. Mandatory if (data item 3) 'Is this an amendment?' is 'yes' and (data items 30 to 31) 'New Contact Details' are also present 2. Mandatory if (data item 3) 'Is this an amendment?' is 'no'	

27. Telephone number		
X-path	ReliefAtSource/Details/ContactDetails/Current/Contact/Telephone	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	core:TelephoneNumberType
	Length	Min 1 character - Max 35 characters

Validation / Processing	**Pre-condition**	**Post-condition**

28. e-mail		
X-path	ReliefAtSource/Details/ContactDetails/Current/Contact/Email	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	core:EmailType
	Length	Min 3 characters - Max 254 characters

Validation / Processing	**Pre-condition**	**Post-condition**

New contact details

When submitting an amendment, use Data items 29 - 33

New and continuing contact details. Two sets of contact details must be provided.

Data Items 30 - 33 must have 2 occurrences if this section is completed

29. Title		
X-path	ReliefAtSource/Details/ContactDetails/New/Contact/Ttl	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	TitleType
	Length	Min 1 character - Max 4 characters

Validation / Processing	Pre-condition	Post-condition

30. Forenames		
X-path	ReliefAtSource/Details/ContactDetails/New/Contact/Fore	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1 forename - Max 2 forenames Min 1 character - Max 35 characters

Validation / Processing	Pre-condition	Post-condition
	Mandatory if (data item 3) 'Is this an amendment?' is 'yes' and (data items 25 to 26) 'Contact details held by HMRC' are also present	

31. Surname		
X-path	ReliefAtSource/Details/ContactDetails/New/Contact/Sur	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1 character - Max 35 characters

Validation / Processing	Pre-condition	Post-condition
	Mandatory if (data item 3) 'Is this an amendment?' is 'yes' and (data items 25 to 26) 'Contact details held by HMRC' are also present	

32. Telephone number		
X-path	ReliefAtSource/Details/ContactDetails/New/Contact/Telephone	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	core:TelephoneNumberType
	Length	Min 1 character - Max 35 characters

Validation / Processing	**Pre-condition**	**Post-condition**

33. e-mail		
X-path	ReliefAtSource/Details/ContactDetails/New/Contact/Email	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	core:EmailType
	Length	Min 3 characters - Max 254 characters

Validation / Processing	**Pre-condition**	**Post-condition**
Must contain the character @ with at least one other character either side e.g. a@b		

34. Withdrawn

Submitter Details - Only one of Scheme Administrator ID or Practitioner ID can be sent at a time, they cannot be sent together

35. Scheme Administrator ID		
X-path	ReliefAtSource/SchemeDetails/AdministratorID	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:AdministratorIDType
	Length	8 characters

Validation / Processing	**Pre-condition**	**Post-condition**
Must be 'A' followed by 7 number	1. Mandatory if (data item 36) 'Practitioner ID' is not present 2. Must not be completed otherwise	

36. Practitioner ID		
X-path	ReliefAtSource/SchemeDetails/PractitionerID	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:PractitonerIDType
	Length	8 characters

Validation / Processing	**Pre-condition**	**Post-condition**
Must be 8 numbers	1. Mandatory if (data item 35) 'Scheme Administrator ID' is not present 2. Must not be completed otherwise	

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

37. Title		
X-path	ReliefAtSource/SchemeDetails/AdministratorPractitioner/Individual/Ttl	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	TitleType
	Length	Min 1 character - Max 4 characters

Validation / Processing	**Pre-condition**	**Post-condition**

38. Forenames		
X-path	ReliefAtSource/SchemeDetails/AdministratorPractitioner/Individual/Fore	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1forename - Max 2 forenames Min 1 character - Max 35 characters

Validation / Processing	**Pre-condition**	**Post-condition**
	1. Mandatory if (data item 40) 'Organisation Name' is not completed 2. Must not be completed if (data item 40) 'Organisation Name' is completed	

39. Surname		
X-path	ReliefAtSource/SchemeDetails/AdministratorPractitioner/Individual/Sur	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1 character - Max 35 characters

Validation / Processing		**Pre-condition**	**Post-condition**
		1. Mandatory if (data item 40) 'Organisation Name' is not completed 2. Must not be completed if (data item 40) 'Organisation Name' is completed	

40. Organisation Name		
X-path	ReliefAtSource/SchemeDetails/AdministratorPractitioner/OrganisationName	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:PSOstringType
	Length	Min 1 character - Max 255 characters

Validation / Processing		**Pre-condition**	**Post-condition**
		1. Mandatory if (data item 38) 'Forename' and (data item 39) 'Surname' is not completed 2. Must not be completed if (data item 38) 'Forename' and (data item 39) 'Surname' is completed	

41. Address		
X-path	ReliefAtSource/SchemeDetails/AdministratorPractitioner/Address/Line	
Structure and format		XML
	Mandatory / Optional	Mandatory
	Data Type	PensionCore:AddressType
	Length	Min 2 lines - Max 4 lines Min 1 character - Max 35 characters

Validation / Processing		**Pre-condition**	**Post-condition**

42. Postcode		
X-path	ReliefAtSource/SchemeDetails/AdministratorPractitioner/Address/PostCode	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:AddressType
	Length	Min 1 character - Max 8 characters

Validation / Processing	**Pre-condition**	**Post-condition**

43. Country		
X-path	ReliefAtSource/SchemeDetails/AdministratorPractitioner/Address/Country	
Structure and format		XML
	Mandatory / Optional	Mandatory
	Data Type	PensionCore:AddressType
	Length	Min 1 character - Max 35 characters

Validation / Processing	**Pre-condition**	**Post-condition**