Pension Scheme Service
Registered Pension Scheme Event Report April 2008
Business Validation Rules

Contents

1.   About this document

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

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.

Section 4 describes in tabular form the data requirements for each field. The columns in this section contain the following information:

Column	Rule Type
Pre-condition & Post-Condition	Schema Validation Rules
Validation / Processing	Business Validation Rules applied after the schema validation rules have been passed

2.   Pension Scheme System Acceptable Characters

The following is a list of characters that will be accepted by the Pension Schemes Online.

- A to Z (upper case)
- a to z (lower case)
- 0 to 9 (numeric)
- space & ' ( ) * , . / % ! + - : ; = ? @ [ ] ^ _ { } ~
- Please note that the ampersand (&) and apostrophe (') characters **must** be transmitted in escaped format within your XML submission, i.e. & and '
- Note that the pound (£), dollar ($) and hash (#) characters are not allowable.

You must ensure that all characters contained within your XML submissions are in accordance with the patterns defined within the Schema.

No other characters will be accepted by Pension Scheme System and PSS forms submitted electronically, which contain invalid characters will be rejected.

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. The full character set is defined as all the characters as defined in section 4.

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

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

7. 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

4.1 Submission

1. Version number			
X-path	SchemeEventReport/VersionNumber		
Structure and format		XML	
	Mandatory / Optional	Mandatory	
	Data Type	xsd:integer	
	Length	Min 1 character - Max 3 characters	
Validation / Processing		**Pre-condition**	**Post-condition**
Number 0-998		1. Must be '0' if data item 2 is 'no' 2. Must be in the range 1-998 if data item 2 is 'yes'	

HM Revenue & Customs

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

Validation / Processing	Pre-condition	Post-condition
Must be 'yes' or 'no'		1. If 'yes' there may be no reportable events 2. If 'no' there must be at least one of the following **Reportable changes to the Scheme** • [Data item 9] Date Scheme wound up • [Data item 11] Date from which the scheme became an investment-regulated pension scheme • [Data item 11.5] Do all investments held by the scheme comprise contracts or policies of insurance • [Data item 13] Date from which the pension scheme ceased to be an investment-regulated pension scheme • [Data item 15] Date from which the scheme changed its rules to entitle any person to require the making of unauthorised payments • [Data item 17] Date from which the scheme changed its rules to allow investments in assets other than policies of insurance • [Data item 19] Date from which the scheme changed its rules • [Data items 21-24] Has the scheme changed its legal structure? • [Data item 26] Select membership band applicable as at the end of the tax year 5 April • [Data item 28] Country or territory in which the scheme is now established • [Data item 28.1] Date of change • [Data item 29.1] Date on which the scheme became an Occupational Pension scheme • [Data item 29.2] Date on which the scheme ceased to be an Occupational Pension scheme Reportable Fund Movements • [Data items 31-51] **Has the scheme made unauthorised payments or it was treated as having made unauthorised payments?** • [Data items 53-71] Did the scheme make any lump sum payments in respect of a member after the member died after reaching age 75 and has not been reported as an unauthorised payment or it is not in respect of a life cover lump sum? • [Data items 73-89] Has there been more than one lump sum death benefit payment to a person in respect of a member and those payments, either alone or when aggregated with other such payments from the scheme, amount to more than 50% of the Standard Lifetime Allowance applicable when the member died? • [Data items 91-100] Has any ill-health pension ceased to be paid? • [Data items 102-113] Has any benefit crystallisation event occurred in relation to a member and the amount crystallised exceeds the Standard Lifetime Allowance or together with other amounts crystallised exceeds the Standard Lifetime Allowance and the member relied on either an enhanced lifetime allowance or enhanced protection to reduce or eliminate liability to the lifetime allowance charge? • [Data items 115-126] Have there been any recognised transfers to a qualifying recognised overseas scheme which is not a registered pension scheme? • [Data items 128-132] Did sums or assets in respect of at least one member of the pension scheme meet Condition A or Condition B in paragraph 11 of Schedule 28 Finance Act 2004 for the first time during the reporting year? • [Data items 134-138] Did sums or assets in respect of at least one member of the pension scheme meet Condition A or Condition B in paragraph 25 of Schedule 28 Finance Act 2004 for the first time during the reporting year? • [Data items 140-151] Has the scheme provided benefits to a member who is under the normal minimum pension age and before the benefits were provided the member was either in the year that they were provided or any of the preceding six years • [Data items 153-163] Has the scheme paid a member a serious ill-health lump sum and before the payment was made either in the year that they were provided or any of the preceding six years • [Data items 165-175] Was there any pension commencement lump sum payments of more than 7.5% but less than 25% of the Standard Lifetime Allowance but more than 25% of a members pension rights paid, or a stand alone lump sum which is more than 7.5% of the Standard Lifetime Allowance? • [Data items 178-188] Did the scheme make a pension commencement lump sum payment or a stand alone lump sum to a member who relied on an enhanced lifetime allowance or enhanced protection? • [Data item 188.1]The scheme is treated as having made a scheme chargeable payment – income from taxable property • [Data item 188.2]The scheme is treated as having made a scheme chargeable payment – gains from taxable property

3. This Report is for the year ended 5 April			
X-path	SchemeEventReport/SchemeDetails/YearEnded		
Structure and format		XML	
	Mandatory / Optional	Mandatory	
	Data Type	xsd:date	
	Length	10 characters	
Validation / Processing		**Pre-condition**	**Post-condition**
Must be in the format CCYY-04-05 Cannot be earlier than 2009 or later than 2012 Cannot be a future tax year			

4. Pension Scheme Name			
X-path	SchemeEventReport/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**
For TPVS submissions only: the Pension Scheme Name must include the text "AMENDED-PRE-APR-2011-RETURN" for amendments to submissions originally submitted prior to 06/04/2011.			

5. Pension Scheme Tax Reference			
X-path	SchemeEventReport/SchemeDetails/TaxReference		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	PensionCore:TaxReferenceType	
	Length	10 characters	
Validation / Processing		**Pre-condition**	**Post-condition**
The reference will be in the format • NNNNNNNNRC • Characters 1-8 must be numeric • Character 9 must be 'R' • Character 10 must be an alpha character but must		Mandatory if (data item 6) 'SF Reference' and (data item 7) 'Contract or Policy number' has not been completed	

not be I,O or U	

6. SF Reference

X-path	SchemeEventReport/SchemeDetails/SFReference	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:SFReferenceType
	Length	16 characters

Validation / Processing	**Pre-condition**	**Post-condition**
1. Format must be NNNNNNNNNNNNNNNC 2. Numbers 1-3 must be in the range 001 - 026 or 049 3. Next 2 sets of 6 numbers can be in the range 0 - 9 4. Character 16 is an alpha character and must not be I, M, O, P, R, T, U, W, or Y	Mandatory if (data item 5) 'Pension Scheme Tax Reference' and (data item 7) 'Contract or Policy number' has not been completed	

7. Contract or Policy Number

X-path	SchemeEventReport/SchemeDetails/ContractOrPolicyNumber	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:PSOstringType
	Length	Min 1 character – Max 35 characters

Validation / Processing	**Pre-condition**	**Post-condition**
	Mandatory if (data item 5) 'Pension Scheme Tax Reference' or (data item 6) 'SF Reference' has not been completed	

8. Withdrawn

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

Reportable changes to the Scheme

[Data item 9]	Date Scheme wound up
[Data item 11]	Date from which the scheme became an investment-regulated pension scheme
[Data item 11.5]	Do all investments held by the scheme comprise contracts or policies of insurance?
[Data item 13]	Date from which the pension scheme ceased to be an investment-regulated pension scheme
[Data item 15]	Date from which the scheme changed its rules to entitle any person to require the making of unauthorised payments
[Data item 17]	Date from which the scheme changed its rules to allow investments in assets other than contracts or policies of insurance
[Data item 19]	Date from which the scheme changed its rules
[Data items 21-24]	Has the scheme changed its legal structure?
[Data item 26]	Select membership band applicable as at the end of the tax year 5 April
[Data item 28]	Country or territory in which the scheme is now established
[Data item 28.1]	Date of change
[Data item 29.1]	Date on which the scheme became an Occupational Pension scheme
[Data item 29.2]	Date on which the scheme ceased to be an Occupational Pension scheme

Reportable Fund Movements

[Data items 31-51]	Has the scheme made unauthorised payments or it was treated as having made unauthorised payments?
[Data items 53-71]	Did the scheme make any lump sum payments in respect of a member after the member died after reaching age 75 and has not been reported as an unauthorised payment or it is not in respect of a life cover lump sum?
[Data items 73-89]	Has there been more than one lump sum death benefit payment to a person in respect of a member and those payments either alone or when aggregated with other such payments from the scheme, amount to more than 50% of the Standard Lifetime Allowance applicable when the member died?
[Data items 91-100]	Has any ill-health pension ceased to be paid?
[Data items 102-113]	Has any benefit crystallisation event occurred in relation to a member and the amount crystallised exceeds the Standard Lifetime Allowance or together with other amounts crystallised exceeds the Standard Lifetime Allowance and the member relied on either an enhanced lifetime allowance or enhanced protection to reduce or eliminate liability to the lifetime allowance charge?
[Data items 115-126]	Have there been any recognised transfers to a qualifying recognised overseas scheme which is not a registered pension scheme?
[Data items 128-132]	Did sums or assets in respect of at least one member of the pension scheme meet Condition A or Condition B in paragraph 11 of Schedule 28 Finance Act 2004 for the first time during the reporting year?
[Data items 134-138]	Did sums or assets in respect of at least one member of the pension scheme meet Condition A or Condition B in paragraph 25 of Schedule 28 Finance Act 2004 for the first time during the reporting year?
[Data items 140-151]	Has the scheme provided benefits to a member who is under the normal minimum pension age and before the benefits were provided the member was either in the year that they were provided or any of the preceding six years?
[Data items 153-163]	Has the scheme paid a member a serious ill-health lump sum and before the payment was made either in the year that they were provided or any of the preceding six years
[Data items 165-175]	Was there any pension commencement lump sum payments of more than 7.5% but less than 25% of the Standard Lifetime Allowance but more than 25% of a members pension rights paid, or a stand alone lump sum which is more than 7.5% of the Standard Lifetime Allowance?
[Data items 178-188]	Did the scheme make a pension commencement lump sum payment or a stand alone lump sum to a member who relied on an enhanced lifetime allowance or enhanced protection?
[Data item 188.1]	The scheme is treated as having made a scheme chargeable payment – income from taxable property
[Data item 188.2]	The scheme is treated as having made a scheme chargeable payment – gains from taxable property
[Data item 188.3]	The scheme is treated as having made a scheme chargeable payment – failure to make minimum level of payment

4.2   Reportable Changes to Scheme

Has the Scheme been wound up?

9. Date Scheme wound up			
X-path	SchemeEventReport/WoundUp/Date		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	SimpleDateType	
	Length	10 characters	
Validation / Processing		**Pre-condition**	**Post-condition**
1. CCYY-MM-DD 2. Date can not be a future date 3. This date must fall within the tax year detailed at (data item 3) 'This report is for the year ended 5 April'			

Comment [IR1]: The option of including 4 groups of 2 characters will be handled by making the element iterative to a Max of 4 occurrences

10. Withdrawn	

Became investment regulated

If the scheme became an investment-regulated pension scheme enter the date at data item 11 and answer the supplementary question at 11.5

Multiple occurrences of Data item 11 and 11.5 are allowed

11. Date from which the scheme became an investment-regulated pension scheme			
X-path	SchemeEventReport/StartInvestmentRegulated/Date		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	SimpleDateType	
	Length	10 characters	
Validation / Processing		**Pre-condition**	**Post-condition**
1. CCYY-MM-DD 2. Date can not be a future date 3. This date must fall within the tax year detailed at (data item 3) 'This report is for the year ended 5 April'			

11.5 Do all investments held by the scheme comprise contracts or policies of insurance	
X-path	SchemeEventReport/StartInvestmentRegulated/ContractPolicyOfInsurance

Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:Yes/NoType	
	Length	Min 2 characters - Max 3 characters	
Validation / Processing		**Pre-condition**	**Post-condition**
Must be 'yes' or 'no'		1. Mandatory if data item 11 is completed 2. Must not be completed otherwise	

12. Withdrawn

If the pension scheme ceased to be an investment-regulated pension scheme as defined in Schedule 29A Part 1 Finance Act 2004 enter the date at data item 13

Multiple occurrences of Data item 13 are allowed

13. Date from which the scheme ceased to be an investment-regulated pension scheme			
X-path	SchemeEventReport/EndInvestmentRegulated/Date		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	SimpleDateType	
	Length	10 characters	
Validation / Processing		**Pre-condition**	**Post-condition**
1. CCYY-MM-DD 2. Date can not be a future date 3. This date must fall within the tax year detailed at (data item 3) 'This report is for the year ended 5 April'			

14. Withdrawn

If the scheme changed its rules to entitle any person to require the making of unauthorised payments enter the date below

Multiple occurrences of Data item 15 are allowed

15. Date from which the scheme changed its rules to entitle any person to require the making of unauthorised payments			
X-path	SchemeEventReport/AllowUnauthorisedPayments/Date		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	SimpleDateType	
	Length	10 characters	
Validation / Processing		**Pre-condition**	**Post-condition**
1. CCYY-MM-DD 2. Date can not be a future date 3. This date must fall within the tax year detailed at (data item 3) 'This report is for the year ended 5 April'			

16. Withdrawn

If the scheme changed its rules to allow investments in assets other than policies of insurance enter the date at Data item 17

Multiple occurrences of Data item 17 are allowed

17. Date from which the scheme changed its rules to allow investments in assets other than contracts or policies of insurance		
X-path	SchemeEventReport/AllowNonInsuranceInvestments/Date	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	SimpleDateType
	Length	10 characters
Validation / Processing	**Pre-condition**	**Post-condition**
1. CCYY-MM-DD 2. Date can not be a future date 3. This date must fall within the tax year detailed at (data item 3) 'This report is for the year ended 5 April'		

18. Withdrawn

If the scheme was treated as two or more schemes immediately before 6 April 2006 and has changed its rules enter the data at data item 19

Multiple occurrences of Data item 19 are allowed

19. Date from which the scheme changed its rules		
X-path	SchemeEventReport/RulesChange/Date	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	SimpleDateType
	Length	10 characters
Validation / Processing	**Pre-condition**	**Post-condition**
1. CCYY-MM-DD 2. Date can not be a future date 3. This date must fall within the tax year detailed at (data item 3) 'This report is for the year ended 5 April'		

20. Withdrawn

HM Revenue & Customs

If the scheme changed its legal structure enter the relevant details below

Data items 21- 24 form a repeatable set of events.

Multiple occurrences of Data items 21- 24 are allowed

21. Date the scheme changed its legal structure				
X-path	SchemeEventReport/LegalStructure/Date			
Structure and format		XML		
	Mandatory / Optional	Optional		
	Data Type	SimpleDateType		
	Length	10 characters		
Validation / Processing			**Pre-condition**	**Post-condition**
1. CCYY-MM-DD 2. Date can not be a future date 3. This date must fall within the tax year detailed at (data item 3) 'This report is for the year ended 5 April'				

22. Select the type of legal structure the scheme now has			
X-path	SchemeEventReport/LegalStructure/NewStructure/Type		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	PensionCore:PSOstringType	
	Length	N/A	
Validation / Processing	**Pre-condition**	**Post-condition**	
Must be one of the following: • single • body-corporate • annuity-contract	1. Mandatory if data item 23 not completed 2. Must not be completed otherwise		

23. Other (brief description)			
X-path	SchemeEventReport/LegalStructure/NewStructure/Other		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	PensionCore:OtherDetailsType	
	Length	Min 1 character- Max 150 characters	
Validation / Processing	**Pre-condition**	**Post-condition**	
	1. Mandatory if data item 22 not completed		

		2. Must not be completed otherwise	

24. Contract or Policy Number			
X-path		SchemeEventReport/LegalStructure/NewStructure/ContractOrPolicyNumber	
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	PensionCore:PSOstringType	
	Length	Min 1 character - Max 35 characters	
Validation / Processing		**Pre-condition**	**Post-condition**
		1. May only be completed if data item 22 is 'annuity contract'. 2. Must not be completed otherwise	

25. Withdrawn

If the number of scheme members at the end of the tax year 5 April fall in a different band from that in which it fell at the end of the previous tax year complete data item 26

26. Select membership band applicable as at the end of the tax year 5 April			
X-path	SchemeEventReport/NumberOfMembers/NumberBand		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	PensionCore:PSOstringType	
	Length	N/A	
Validation / Processing		**Pre-condition**	**Post-condition**
Must have one of the following values: 0 1 - 10 11 - 50 51 - 10000 10001+			

27. Withdrawn

If the scheme has changed the country or territory in which it was established complete data items 28&28.1 - Multiple occurrences of data item 28&28.1 are allowed

28. Country or territory in which the scheme is now established			
X-path	SchemeEventReport/CountryChanged/Country		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	PensionCore:PSOcountryType	
	Length	Min 1 characters - Max 35 characters	
Validation / Processing		**Pre-condition**	**Post-condition**

28.1 Date of change			
X-path	SchemeEventReport/CountryChanged/Date		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	Xsd:date	
	Length	10 characters	
Validation / Processing		**Pre-condition**	**Post-condition**
1. CCYY-MM-DD 2. Date can not be a future date This date must fall within the tax year detailed at (data item 3) 'This report is for the year ended 5 April'		Mandatory if data item 28 is completed	

29. Moved to 11.5

Scheme has became an Occupational Pension scheme

If the scheme has became an Occupational Pension scheme enter Date on which the scheme became an Occupational Pension scheme at data item 29.1 must not been completed otherwise.

29.1	Date on which the scheme became an Occupational Pension scheme			
X-path	SchemeEventReport/BecameOccupational/Date			
Structure and format		XML		
	Mandatory / Optional	Optional		
	Data Type	xsd:date		
	Length	10 characters		
Validation / Processing		**Pre-condition**	**Post-condition**	
1. CCYY-MM-DD 2. Date can not be a future date 3. This date must fall within the tax year detailed at (data item 3) 'This report is for the year ended 5 April'				

Scheme has ceased to be an Occupational Pension Scheme

If the scheme has ceased to be an Occupational Pension Scheme enter Date on which the scheme ceased to be an Occupational Pension scheme at data item 29.2 must not been completed otherwise.

29.2 Date on which the scheme ceased to be an Occupational Pension scheme			
X-path	SchemeEventReport/BecameNonOccupational/Date		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	xsd:date	
	Length	10 characters	
Validation / Processing		**Pre-condition**	**Post-condition**
1. CCYY-MM-DD 2. Date can not be a future date 3. This date must fall within the tax year detailed at (data item 3) 'This report is for the year ended 5 April'			

30. Withdrawn

4.3 Reportable Movements of Scheme Funds

4.3.1 Unauthorised Payments
Has the scheme made unauthorised payments or it was treated as having made unauthorised payments?
Data items 31-51 form a repeatable set of events
The submission may contain Individual and Organisation Recipients details

Recipient Type

31. Who received the unauthorised payment or deemed unauthorised payment?		
X-path	SchemeEventReport/UnathorisedPayments/Recipient	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:PSOstringType
	Length	N/A
Validation / Processing	**Pre-condition**	**Post-condition**
- Member - OnBehalfMember - Employer - OnBehalfEmployer		1. If 'Member' is selected only data items 32-39 can be completed 2. For all other recipients data items 32-51 can be completed

Items 32-39 can be applied to all types of Recipients

Individual Details

32. Title		
X-path	SchemeEventReport/UnauthorisedPayments/Recipient/Member/Name/Ttl SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfMember/Individual/Name/Ttl SchemeEventReport/UnauthorisedPayments/Recipient/Employer/Individual/Name/Ttl SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfEmployer/Individual/Name/Ttl	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	TitleType
	Length	Min 1 character - Max 4 characters
Validation / Processing	**Pre-condition**	**Post-condition**

33. Forename(s)		
X-path	SchemeEventReport/UnauthorisedPayments/Recipient/Member/Name/Fore SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfMember/Individual/Name/Fore SchemeEventReport/UnauthorisedPayments/Recipient/Employer/Individual/Name/Fore SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfEmployer/Individual/Name/Fore	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1 forename - Max 2 forenames Min 1 character - Max 35 characters

Validation / Processing	**Pre-condition**	**Post-condition**
	1. Mandatory if 'Who received the unauthorised payments?' [data item 31] is 'member' or includes 'individual' 2. Must not be completed if 'who received the unauthorised payments?' [data item 31] includes 'organisation'	

34. Surname		
X-path	SchemeEventReport/UnauthorisedPayments/Recipient/Member/Name/Sur SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfMember/Individual/Name/Sur SchemeEventReport/UnauthorisedPayments/Recipient/Employer/Individual/Name/Sur SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfEmployer/Individual/Name/Sur	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1 character - Max 35 characters

Validation / Processing	**Pre-condition**	**Post-condition**
	1. Mandatory if 'Who received the unauthorised payments?' [data item 31] is 'member' or includes 'individual' 2. Must not be completed if 'Who received the unauthorised payments?' [data item 31] includes 'organisation'	

35. Withdrawn

36. Withdrawn

37. Withdrawn		

38. National Insurance Number		
X-path	SchemeEventReport/UnauthorisedPayments/Recipient/Member/NINO SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfMember/Individual/NINO SchemeEventReport/UnauthorisedPayments/Recipient/Employer/Individual/NINO SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfEmployer/Individual/NINO	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	core:NINOtype
	Length	9 characters

Validation / Processing	Pre-condition	Post-condition
1. Mandatory if: 'Who received the unauthorised payments?' [data item 31] is 'member' or includes 'individual' AND the original submission date of the Event Report is on or after 06/04/2011	1. Mandatory if: 'Who received the unauthorised payments?' [data item 31] is 'member' or includes 'individual' AND Date of Birth (data item 39) is not completed 2. Must not be completed otherwise	

39. Date of birth		
X-path	SchemeEventReport/UnauthorisedPayments/Recipient/Member/DOB SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfMember/Individual/DOB SchemeEventReport/UnauthorisedPayments/Recipient/Employer/Individual/DOB SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfEmployer/Individual/DOB	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	xsd:date
	Length	10 characters

Validation / Processing	Pre-condition	Post-condition
1. CCYY-MM-DD 2. Cannot be a future date	1. Mandatory if: 'Who received the unauthorised payments?' [data item 31] is 'member' or includes 'individual' AND National Insurance Number (data item 38) is not completed 2. Must not be completed if' Who received the unauthorised payments?' [data item 31] includes 'organisation' OR National Insurance Number (data item 38) is completed	

Items 40-51 can be applied to Recipient Types 'On Behalf of member', 'Employer' and 'On Behalf of Employer'

Organisation Details

40. Organisation Name		
X-path	SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfMember/Organisation/Name SchemeEventReport/UnauthorisedPayments/Recipient/Employer/Organisation/Name SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfEmployer/Organisation/Name	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:PSOstringType
	Length	Min 1 character - Max 255 characters

Validation / Processing	Pre-condition	Post-condition
	1. Mandatory if 'Who received the unauthorised payments?' [data item 31] includes 'organisation' 2. Must not be completed if 'Who received the unauthorised payments?' [data item 31] is 'member' or includes 'individual'	

41. Withdrawn

42. Withdrawn

43. Withdrawn

44. Withdrawn

45. Withdrawn

46. Address		
X-path	SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfMember/Organisation/Address/Line SchemeEventReport/UnauthorisedPayments/Recipient/Employer/Organisation/Address/Line SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfEmployer/Organisation/Address/Line	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:AddressType
	Length	Min 2 lines - Max 4 lines Min 1 character - Max 35 characters

Validation / Processing	Pre-condition	Post-condition
	1. Mandatory if 'Who received the unauthorised payments?' [data item 31] includes 'organisation'	

	2. Must not be completed if 'Who received the unauthorised payments?' [data item 31] is 'member' or includes 'individual'	

47. UK Postcode

X-path	SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfMember/Organisation/Address/PostCode SchemeEventReport/UnauthorisedPayments/Recipient/Employer/Organisation/Address/ PostCode SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfEmployer/Organisation/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**

48. Country

X-path	SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfMember/Organisation/Address/Country SchemeEventReport/UnauthorisedPayments/Recipient/Employer/Organisation/Address/Country SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfEmployer/Organisation/Address/Country	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:AddressType
	Length	Min 1 character - Max 35 characters

Validation / Processing	**Pre-condition**	**Post-condition**
	1. Mandatory if 'Who received the unauthorised payments?' [data item 31] includes 'organisation' 2. Must not be completed if 'Who received the unauthorised payments?' [data item 31] is 'member' or includes 'individual'	

49. Employer's Company Registration Number

X-path	SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfMember/Organisation/CRN SchemeEventReport/UnauthorisedPayments/Recipient/Employer/Organisation/CRN SchemeEventReport/UnauthorisedPayments/Recipient/OnBehalfEmployer/Organisation/CRN	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:CRNtype
	Length	Min 7 characters - Max 8 characters

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

1. The Company Registration Number must be in the following format:- • 8 numbers starting with '0' **or** • One of the following prefixes followed by 6 numbers:				1. Mandatory if 'Who received the unauthorised payments?' [data item 31] includes 'organisation' 2. Must not be completed if 'Who received the unauthorised payments?' [data item 31] is 'member' or includes 'individual'	
• AC • BR • FC • GE • GN • GS • IC • IP	• LP • NA • NF • NI • NL • NO • NP • NZ	• NR • OC • RC • SA • SC • SF • SI • SL	• SO • SP • SR • SZ • ZC • Single letter R		

Payment Details

49.1	Nature of payment or deemed payment	
X-path	SchemeEventReport/UnauthorisedPayments/Recipient/Payment/Nature	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:PSOstringType
	Length	N/A

Validation / Processing	**Pre-condition**	**Post-condition**
Must be only one of the following: • benefit-in-kind • employer • non-recognised • error • alternatively secured pension fund • benefits • loans • residential-property • tangible-property	1. Mandatory if data item 31 is present and 49.2 is absent 2. Must not be completed otherwise. 3. This can only be benefit in kind if item 31 is member or on behalf of member	

49.2	Other [brief description]	
X-path	SchemeEventReport/UnauthorisedPayments/Recipient/Payment/Other	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:OtherDetailsType
	Length	Min 1 character - Max 150 characters

Validation / Processing	Pre-condition	Post-condition
	1. Mandatory if data item 31 is present and 49.1 is absent 2. Must not be completed otherwise.	

50. Total value or amount paid

X-path	SchemeEventReport/UnauthorisedPayments/Recipient/Payment/Amount	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType
	Length	Min 4 characters - Max 13 characters

Validation / Processing	Pre-condition	Post-condition
Range from 1.00 - 9999999999.00	1. Mandatory if data item 31 is present 2. Must not be completed otherwise	

51. Date of payment or when benefit made available

X-path	SchemeEventReport/UnauthorisedPayments/Recipient/Payment/Date	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	SimpleDateType
	Length	10 characters

Validation / Processing	Pre-condition	Post-condition
1. CCYY-MM-DD 2. Date can not be a future date 3. This date must fall within the tax year detailed at (data item 3) 'This report is for the year ended 5 April'	1. Mandatory if data item 31 is present 2. Must not be completed otherwise	

52. Withdrawn

4.3.2   Payment after Member Died after 75

Did the scheme make any lump sum payments in respect of a member after the member died after reaching age 75 and has not been reported as an unauthorised payment or it is not in respect of a life cover lump sum?

Data items 53-71 form a repeatable set of events. Multiple occurrences of data items 53-60 are allowed with multiple occurrences of Recipient details (elements 61-67) per member.

Member Details

53. Title		
X-path	SchemeEventReport/LumpSumsInRespectOfDeath/Member/Name/Ttl	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	TitleType
	Length	Min 1 character - Max 4 characters
Validation / Processing	**Pre-condition**	**Post-condition**

54. Forename(s)		
X-path	SchemeEventReport/LumpSumsInRespectOfDeath/Member/Name/Fore	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1 forename - Max 2 forenames Min 1 character - Max 35 characters
Validation / Processing	**Pre-condition**	**Post-condition**
	1. Mandatory if any of data items 53, 55-60 are completed 2. Must not be completed otherwise	

55. Surname		
X-path	SchemeEventReport/LumpSumsInRespectOfDeath/Member/Name/Sur	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1 character - Max 35 characters
Validation / Processing	**Pre-condition**	**Post-condition**
	1. Mandatory if any of data items 53, 54, 56-60 are completed 2. Must not be completed otherwise	

56. Withdrawn

57. Withdrawn

58. Withdrawn

59. Date of birth		
X-path	SchemeEventReport/LumpSumsInRespectOfDeath/Member/DOB	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	xsd:date
	Length	10 characters

Validation / Processing	Pre-condition	Post-condition
1. CCYY-MM-DD 2. Cannot be a future date	1. Mandatory if: any of data items 53-58 are completed AND National Insurance Number (data item 60) is not completed 2. Must not be completed otherwise	

60. National Insurance Number		
X-path	SchemeEventReport/LumpSumsInRespectOfDeath/Member/NINO	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	core:NINOtype
	Length	9 characters

Validation / Processing	Pre-condition	Post-condition
1. Mandatory if: any of data items 53-59 are completed AND the original submission date of the Event Report is on or after 06/04/2011	1. Mandatory if: any of data items 53-58 are completed AND Date of Birth (data item 59) is not completed 2. Must not be completed otherwise	

Payment Recipient Details – Multiple occurrences of 61-67 are allowed. The submission may contain Individual and Organisation Recipients details

Individual Details

61. Title	
X-path	SchemeEventReport/LumpSumsInRespectOfDeath/Member/Recipient/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**

62. Forename(s)		
X-path	SchemeEventReport/LumpSumsInRespectOfDeath/Member/Recipient/Individual/Fore	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1 forename - Max 2 forenames Min 1 character - Max 35 characters

Validation / Processing	**Pre-condition**	**Post-condition**
	1. Mandatory if any of data items 53-61, 63-63.1, 68-71 are completed and 'data items 64-67 are not completed. 2. Must not be completed otherwise	

63. Surname		
X-path	SchemeEventReport/LumpSumsInRespectOfDeath/Member/Recipient/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 any of data items 53-62, 63.1, 68-71 are completed and data items 64-67 are not completed. 2. Must not be completed otherwise	

63.1. National Insurance Number		
X-path	SchemeEventReport/LumpSumsInRespectOfDeath/Member/Recipient/MemberNINO	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	core:NINOtype
	Length	9 characters

Validation / Processing	Pre-condition	Post-condition
Mandatory if: 1. any of data items 53-63 and 68-71 are completed and 'Organisation Name' [data item 64] is not completed AND the original submission date of the Event Report is on or after 06/04/2011	1. Optional if: any of data items 53-63 and 68-71 are completed and 'Organisation Name' [data item 64] is not completed 2. Must not be completed otherwise	

Organisation Details

64. Organisation Name		
X-path	SchemeEventReport/LumpSumsInRespectOfDeath/Member/Recipient/Organisation	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:PSOstringType
	Length	Min 1 character - Max 255 characters

Validation / Processing	Pre-condition	Post-condition
	1. Mandatory if any of data items 53-60 and 65-71 are completed and data item 61-63.1 are not completed 2. Must not be completed otherwise	

65. Address		
X-path	SchemeEventReport/LumpSumsInRespectOfDeath/Member/Recipient/Address/Line	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:AddressType
	Length	Min 2 lines - Max 4 lines Min 1 character - Max 35 characters

Validation / Processing	Pre-condition	Post-condition
	1. Mandatory if data item 64 is completed 2. Must not be completed otherwise	

66. UK Postcode

X-path	SchemeEventReport/LumpSumsInRespectOfDeath/Member/Recipient/Address/PostCode	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:AddressType
	Length	Min 1 character - Max 8 characters

Validation / Processing	**Pre-condition**	**Post-condition**
	1. Must not be completed if any of the data items 61-63.1 are completed.	

67. Country

X-path	SchemeEventReport/LumpSumsInRespectOfDeath/Member/Recipient/Address/Country	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:AddressType
	Length	Min 1 character - Max 35 characters

Validation / Processing	**Pre-condition**	**Post-condition**
	1. Mandatory if data item 64 is completed 2. Must not be completed otherwise	

Payment Details

Multiple occurrences of data items 68 - 71 Payment Details for each Recipient are allowed.

68. Total value or amount of the unauthorised or deemed unauthorised payment

X-path	SchemeEventReport/LumpSumsInRespectOfDeath/Member/Recipient/Payment/Amount	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType
	Length	Min 4 characters - Max 13 characters

Validation / Processing	**Pre-condition**	**Post-condition**
Range 1.00 - 9999999999.00	1. Mandatory if any of data items 61-64 and 69-71 are completed 2. Must not be completed otherwise	

69. Date of payment

X-path	SchemeEventReport/LumpSumsInRespectOfDeath/Member/Recipient/Payment/Date	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	SimpleDateType

	Length	10 characters	

Validation / Processing		**Pre-condition**	**Post-condition**
1. CCYY-MM-DD 2. This date must fall within the tax year detailed at (data item 3) 'This report is for the year ended 5 April' 3. Cannot be a future date		1. Mandatory if any of data items 61-64 and 68,70 or 71 are completed 2. Must not be completed otherwise	

70. Nature of payment		
X-path	SchemeEventReport/LumpSumsInRespectOfDeath/Member/Recipient/Payment/Nature	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:PSOstringType
	Length	N/A

Validation / Processing	**Pre-condition**	**Post-condition**
Must be only one of the following • charity • • commutation	1. Mandatory if any of data items 61-64 are completed and data item 71 is not completed 2. Must not be completed otherwise	

71. Other (brief description)		
X-path	SchemeEventReport/LumpSumsInRespectOfDeath/Member/Recipient/Payment/Other	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:OtherDetailsType
	Length	Min 1 character - Max 150 characters

Validation / Processing	**Pre-condition**	**Post-condition**
	1. Mandatory if any of data items 61-64 are completed and data item 70 is not completed 2. Must not be completed otherwise	

72. Withdrawn

4.3.3 Death Benefit Payments > 50% of SLA

Has there been more than one lump sum death benefit payment to a person in respect of a member and those payments, either alone or when aggregated with other such payments from the scheme, amount to more than 50% of the Standard Lifetime Allowance applicable when the member died?

Data items 73-89 form a repeatable set of events. Multiple occurrences of Member Details (elements 73-80) are allowed with multiple occurrences of individual/organisation details (elements 81-89) per member.

Member Details

73. Title		
X-path	SchemeEventReport/PaymentsExceedingHalfSLA/Member/Name/Ttl	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	TitleType
	Length	Min 1 character - Max 4 characters
Validation / Processing	**Pre-condition**	**Post-condition**

74. Forename(s)		
X-path	SchemeEventReport/PaymentsExceedingHalfSLA/Member/Name/Fore	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1 forename - Max 2 forenames Min 1 character - Max 35 characters
Validation / Processing	**Pre-condition**	**Post-condition**
	1. Mandatory if any of data items 73 and 75-89 are completed 2. Must not be completed otherwise	

75. Surname		
X-path	SchemeEventReport/PaymentsExceedingHalfSLA/Member/Name/Sur	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1 character - Max 35 characters
Validation / Processing	**Pre-condition**	**Post-condition**
	1. Mandatory if any of data items 73-74 and 79-89 are completed 2. Must not be completed otherwise	

76. Withdrawn

77. Withdrawn

78. Withdrawn

79. Date of birth		
X-path	SchemeEventReport/PaymentsExceedingHalfSLA/Member/DOB	
		XML
	Mandatory / Optional	Optional
	Data Type	xsd:date
	Length	10 characters

Validation / Processing	Pre-condition	Post-condition
1. CCYY-MM-DD 2. Cannot be a future date	1. Mandatory if: any of data items 73-75 and 81-89 are completed AND National Insurance Number (data item 80) is not completed 2. Must not be completed otherwise	

80. National Insurance Number		
X-path	SchemeEventReport/PaymentsExceedingHalfSLA/Member/NINO	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	Core:NINOtype
	Length	9 characters

Validation / Processing	Pre-condition	Post-condition
1. Mandatory if: any of data items 73-75 and 81-89 are completed AND the original submission date of the Event Report is on or after 06/04/2011	1. Mandatory if: any of data items 73-75 and 81-89 are completed AND Date of Birth (data item 79) is not completed 2. Must not be completed otherwise	

Recipient Details – Must be either Individual details or Organisation Name, they cannot be sent together. There must be at least one occurrence of Recipient Details per occurrence of Member Details.

Individual Details

81. Title		
X-path	SchemeEventReport/PaymentsExceedingHalfSLA/Member/Recipient/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**

82. Forename(s)		
X-path	SchemeEventReport/PaymentsExceedingHalfSLA/Member/Recipient/Individual/Fore	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1 forename - Max 2 forenames Min 1 character - Max 35 characters
Validation / Processing	**Pre-condition**	**Post-condition**
	1. Mandatory if any of data items 73-81, 83-83.1 and 88-89 are completed and data item 84 is not completed 2. Must not be completed otherwise	

83. Surname		
X-path	SchemeEventReport/PaymentsExceedingHalfSLA/Member/Recipient/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 any of data items 73-83 and 88-89 are completed and data item 84 is not completed 2. Must not be completed otherwise	

83.1.	National Insurance Number		
X-path		SchemeEventReport/PaymentsExceedingHalfSLA/Member/Recipient/MemberNINO	
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:NINOtype	
	Length	9 characters	
Validation / Processing		**Pre-condition**	**Post-condition**
1. Mandatory if: any of data items 73-83 and 88-89 are completed and data item 84 is not completed AND the original submission date of the Event Report is on or after 06/04/2011		1. Optional if: any of data items 73-83 and 88-89 are completed and data item 84 is not completed 2. Must not be completed otherwise	

Organisation Details

84. Organisation Name			
X-path		SchemeEventReport/PaymentsExceedingHalfSLA/Member/Recipient/Organisation	
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	PensionCore:PSOstringType	
	Length	Min 1 character - Max 255 characters	
Validation / Processing		**Pre-condition**	**Post-condition**
		1. Mandatory if any of data items 73-80 and 85-89 are completed and data items 81-83 are not completed 2. Must not be completed otherwise	

85. Address			
X-path		SchemeEventReport/PaymentsExceedingHalfSLA/Member/Recipient/Address/Line	
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	PensionCore:AddressType	
	Length	Min 2 lines - Max 4 lines Min 1 character - Max 35 characters	
Validation / Processing		**Pre-condition**	**Post-condition**
		1. Mandatory if any of data items 84 and 86-87 are completed 2. Must not be completed otherwise	

86. UK Postcode		
X-path	SchemeEventReport/PaymentsExceedingHalfSLA/Member/ Recipient/Address/PostCode	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:AddressType
	Length	Min 1 character - Max 8 characters

Validation / Processing	**Pre-condition**	**Post-condition**
	1. Must not be completed if any of data items 81-83.1 are completed	

87. Country		
X-path	SchemeEventReport/PaymentsExceedingHalfSLA/Member/Recipient/Address/Country	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:AddressType
	Length	Min 1 character – Max 35 characters

Validation / Processing	**Pre-condition**	**Post-condition**
	1. Mandatory if any of data items 84-86 are completed 2. Must not be completed otherwise	

There must be at least one occurrence of payment details data items 88-89 per occurrence of Recipient Details data items 81-87

Payment details

88. Amount paid		
X-path	SchemeEventReport/PaymentsExceedingHalfSLA/Member/Recipient/Payment/Amount	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType
	Length	Min 4 characters - Max 13 characters

Validation / Processing	**Pre-condition**	**Post-condition**
Range from 1.00 - 9999999999.00	1. Mandatory if any of data items 73-87 and 89 are completed 2. Must not be completed otherwise	

89. Date of payment		
X-path	SchemeEventReport/PaymentsExceedingHalfSLA/Member/Recipient/Payment/Date	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	SimpleDateType

	Length	10 characters	
Validation / Processing		**Pre-condition**	**Post-condition**
1. CCYY-MM-DD 2. Cannot be a future date 3. This date must fall within the tax year detailed at (data item 3) 'This report is for the year ended 5 April'		1. Mandatory if any of data items 73-88 are completed 2. Must not be completed otherwise	

90. Withdrawn

4.3.4   Ill-Health Pension Ceased
Has any ill-health pension ceased to be paid?

Data items 91-100 form a repeatable set of events.
Multiple occurrences of Member Details (elements 91-98) are allowed, with 1 or more occurrences of payment details (elements 99-100) per member.

Member details

91. Title		
X-path	SchemeEventReport/IllHealthSuspensions/Member/Name/Ttl	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	TitleType
	Length	Min 1 character - Max 4 characters

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

92. Forename(s)		
X-path	SchemeEventReport/IllHealthSuspensions/Member/Name/Fore	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1 forename - Max 2 forenames Min 1 character - Max 35 characters

Validation / Processing	**Pre-condition**	**Post-condition**
	1. Mandatory if any of data items 91,93-100 are completed 2. Must not be completed otherwise	

93. Surname		
X-path	SchemeEventReport/IllHealthSuspensions/Member/Name/Sur	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1 character - Max 35 characters

Validation / Processing	**Pre-condition**	**Post-condition**
	1. Mandatory if any of data items 91,92 or 97-100 are completed 2. Must not be completed otherwise	

94. Withdrawn

95. Withdrawn

96. Withdrawn

97. National Insurance Number		
X-path	SchemeEventReport/IllHealthSuspensions/Member/NINO	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	core:NINOtype
	Length	9 characters
Validation / Processing	**Pre-condition**	**Post-condition**
1. Mandatory if: any of data items 91-93 or 98-100 are completed AND the original submission date of the Event Report is on or after 06/04/2011	1. Mandatory if: any of data items 91-93 or 99-100 are completed AND Date of Birth (data item 98) is not completed. 2. Must not be completed otherwise	

98. Date of birth		
X-path	SchemeEventReport/IllHealthSuspensions/Member/DOB	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	xsd:date
	Length	10 characters
Validation / Processing	**Pre-condition**	**Post-condition**
1. CCYY-MM-DD 2. Cannot be a future date	1. Mandatory if: any of data items 91-93 or 99-100 are completed AND National Insurance Number (data item 97) is not completed 2. Must not be completed otherwise	

Multiple occurrences of data item 99 'Date the period of non-payment commenced' & data item 100 'Annual rate of pension to which the member was entitled immediately before the date of non-payment commenced are allowed

99. Date the period of non-payment started			
X-path	SchemeEventReport/IllHealthSuspensions/Member/Suspension/Date		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	SimpleDateType	
	Length	10 characters	

Validation / Processing	Pre-condition	Post-condition
1. CCYY-MM-DD 2. This date must fall within the tax year detailed at (data item 3) 'This report is for the year ended 5 April' 3. Cannot be a future date.	1. Mandatory if any of data items 91-98 or 100 are completed 2. Must not be completed otherwise	

100. Annual rate of pension to which the member was entitled immediately before the date of non-payment commenced		
X-path	SchemeEventReport/IllHealthSuspensions/Member/Suspension/PensionRate	
Structure and format	XML	
	Mandatory / Optional	Optional
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType
	Length	Min 4 characters - Max 13 characters

Validation / Processing	Pre-condition	Post-condition
Range 1.00 - 9999999999.00	1. Mandatory if any of data items 91-99 are completed 2. Must not be completed otherwise	

101. Withdrawn

4.3.5 Benefit Crystallisation Event

Has any benefit crystallisation event occurred in relation to a member and the amount crystallised exceeds the Standard Lifetime Allowance or together with other amounts crystallised exceeds the Standard Lifetime Allowance and the member relied on either an enhanced lifetime allowance or enhanced protection to reduce or eliminate liability to the lifetime allowance charge?

Data items 102-113 form a repeatable set of events.
Multiple occurrences of Member Details (elements 102-110), with multiple events (elements 111-113) per member are allowed.

Member details

102. Title		
X-path	SchemeEventReport/BenefitCrystalisation/Member/Name/Ttl	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	TitleType
	Length	Min 1 character - Max 4 characters
Validation / Processing	**Pre-condition**	**Post-condition**

103. Forename(s)		
X-path	SchemeEventReport/BenefitCrystalisation/Member/Name/Fore	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1 forename - Max 2 forenames Min 1 character - Max 35 characters
Validation / Processing	**Pre-condition**	**Post-condition**
	1. Mandatory if any of data items 102, 104-113 are completed 2. Must not be completed otherwise	

104. Surname		
X-path	SchemeEventReport/BenefitCrystalisation/Member/Name/Sur	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1 character - Max 35 characters
Validation / Processing	**Pre-condition**	**Post-condition**
	1. Mandatory if any of data items 102-103 or 109-113 are completed 2. Must not be completed otherwise	

105.	Withdrawn

106.	Withdrawn

107.	Withdrawn

108.	Withdrawn

109.   Date of birth

X-path		SchemeEventReport/BenefitCrystalisation/Member/DOB
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	xsd:date
	Length	10 characters

Validation / Processing	Pre-condition	Post-condition
1. CCYY-MM-DD 2. Cannot be a future date	1. Mandatory if: any of data items 102-104 or 111-113 are completed AND National Insurance Number (data item 110) is not completed 2. Must not be completed otherwise	

110.   National Insurance Number

X-path		SchemeEventReport/BenefitCrystalisation/Member/NINO
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	core:NINOtype
	Length	9 characters

Validation / Processing	Pre-condition	Post-condition
1. Mandatory if: any of data items 102-104 or 111-113 are completed AND the original submission date of the Event Report is on or after 06/04/2011	1. Mandatory if: Any of data items 102-104 or 111-113 are completed AND Date of Birth (data item 109) is not completed 2. Must not be completed otherwise	

Multiple occurrences of data item 111 'Date of benefit crystallisation event', data item 112 'Amount crystallised by the event' and data item 113 'Reference number issued by HMRC to the member' are allowed.

111.	Date of benefit crystallisation event		
X-path	SchemeEventReport/BenefitCrystalisation/Member/Event/Date		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	SimpleDateType	
	Length	10 characters	
Validation / Processing	**Pre-condition**		**Post-condition**
1. CCYY-MM-DD 2. This date must fall within the tax year detailed at (data item 3) 'This report is for the year ended 5 April' 3. Cannot be a future date	1. Mandatory if any of data items 102-110 or 112-113 are completed 2. Must not be completed otherwise		

112.	Amount crystallised by the event		
X-path	SchemeEventReport/BenefitCrystalisation/Member/Event/Amount		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	
Validation / Processing	**Pre-condition**		**Post-condition**
Range from 1.00 - 9999999999.00	1. Mandatory if any of data items 102-111 or 113 are completed 2. Must not be completed otherwise		

113.	Reference number issued by HMRC to the member		
X-path	SchemeEventReport/BenefitCrystalisation/Member/Event/Reference		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	PensionCore:PSOstringType	
	Length	8 characters	
Validation / Processing	**Pre-condition**		**Post-condition**
Format to be NNNNNNNA (7 numbers followed by 1 letter)	1. Mandatory if any of data items 102-112 are completed 2. Must not be completed otherwise		

114.	Withdrawn

4.3.6   Transfer to Overseas Scheme

Have there been any recognised transfers to a qualifying recognised overseas scheme which is not a registered pension scheme?

Data items 115-126 form a repeatable set of events.
Multiple occurrences of Member Details (elements 115-122) are allowed, with multiple occurrences of transfer details (elements 123-126) per member.
The same member details can be provided a number of times.
Member Details

115. Title		
X-path	SchemeEventReport/TransfersOverseas/Member/Name/Ttl	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	TitleType
	Length	Min 1 character - Max 4 characters
Validation / Processing	**Pre-condition**	**Post-condition**

116. Forename(s)		
X-path	SchemeEventReport/TransfersOverseas/Member/Name/Fore	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1 forename - Max 2 forenames Min 1 character - Max 35 characters
Validation / Processing	**Pre-condition**	**Post-condition**
	1. Mandatory if any of data items 115, 117-126 are completed 2. Must not be completed otherwise	

117. Surname		
X-path	SchemeEventReport/TransfersOverseas/Member/Name/Sur	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1 character - Max 35 characters
Validation / Processing	**Pre-condition**	**Post-condition**
	1. Mandatory if any of data items 115-116 or 120-126 are completed 2. Must not be completed otherwise	

118.	Withdrawn

119.	Withdrawn

120.	Country		
X-path	SchemeEventReport/TransfersOverseas/Member/MemberCountry		
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 any of data items 115-117 or 121-126 are completed 2. Must not be completed otherwise		

121.	Date of birth		
X-path	SchemeEventReport/TransfersOverseas/Member/DOB		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	xsd:date	
	Length	10 characters	
Validation / Processing	**Pre-condition**		**Post-condition**

1. CCYY-MM-DD
2. Cannot be a future date
	1. Mandatory if:
	    any of data items 115-120 or 123-126 are completed
	    AND
	    National Insurance Number (data item 122) is not completed
	2. Must not be completed otherwise.		

122.	National Insurance Number		
X-path	SchemeEventReport/TransfersOverseas/Member/NINO		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:NINOtype	
	Length	9 characters	

Validation / Processing	Pre-condition	Post-condition
1. Mandatory if: any of data items 115-121 or 123-126 are completed AND the original submission date of the Event Report is on or after 06/04/2011	1. Mandatory if: any of data items 115-120 or 123-126 are completed AND Date of Birth (data item 121) is not completed 2. Must not be completed otherwise.	

123. Date of Transfer		
X-path	SchemeEventReport/TransfersOverseas/Member/Transfer/Date	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	SimpleDateType
	Length	10 characters

Validation / Processing	Pre-condition	Post-condition
1. CCYY-MM-DD 2. Date must fall within the Tax Year detailed at (data item 3) 'This report is for the year ended 5 April' 3. Cannot be a future date	1. Mandatory if any of data items 115-122 or 124-126 are completed 2. Must not be completed otherwise	

124. Total amount of the sums or assets transferred		
X-path	SchemeEventReport/TransfersOverseas/Member/Transfer/Amount	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType
	Length	Min 4 characters - Max 13 characters

Validation / Processing	Pre-condition	Post-condition
Range from 1.00 - 9999999999.00	1. Mandatory if any of data items 115-123 or 125-126 are completed 2. Must not be completed otherwise	

125. Name of the qualifying recognised overseas pension scheme		
X-path	SchemeEventReport/TransfersOverseas/Member/Transfer/ReceivingScheme/Name	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:SchemeNameType
	Length	Min 1 character - Max 255 characters

Validation / Processing	Pre-condition	Post-condition

		1. Mandatory if any of data items 115-124 or 126 are completed	
		2. Must not be completed otherwise	

126. Country or territory under the law of which the receiving qualifying recognised overseas pension scheme is established and regulated		
X-path	SchemeEventReport/TransfersOverseas/Member/Transfer/ReceivingScheme/Country	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:PSOstringType
	Length	Min 1 character - Max 35 characters
Validation / Processing	**Pre-condition**	**Post-condition**
	1. Mandatory if any of data items 115-125 are completed	
	2. Must not be completed otherwise	

127. Withdrawn

4.3.7   Schedule 28 Finance Act 2004

Did sums or assets in respect of at least one member of the pension scheme meet Condition A or Condition B in paragraph 11 of Schedule 28 Finance Act 2004 for the first time during the reporting year?

If any one of data items 128-132 are completed then all must be completed and at least one must be greater than 0.

128. Number of members who, having met Condition A or Condition B in paragraph 11 of Schedule 28 Finance Act 2004 for the first time during the year, fall within each of the following bands in respect of the funds or assets held - £1 - £50,000		
X-path	SchemeEventReport/MembersWithAssetsMeetingFA2004Conditions/UpTo50KMemberCount	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	xsd:nonNegativeInteger
	Length	Min 1 character - Max 6 characters
Validation / Processing	**Pre-condition**	**Post-condition**
Range 0 - 999999	1. Mandatory if any of data items 129-132 are completed 2. Must not be completed otherwise	

129. Number of members who, having met Condition A or Condition B in paragraph 11 of Schedule 28 Finance Act 2004 for the first time during the year, fall within each of the following bands in respect of the funds or assets held - £50,0001 - £100,000		
X-path	SchemeEventReport/MembersWithAssetsMeetingFA2004Conditions/UpTo100KMemberCount	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	xsd:nonNegativeInteger
	Length	Min 1 character - Max 6 characters
Validation / Processing	**Pre-condition**	**Post-condition**
Range 0 - 999999	1. Mandatory if any of data items 128 or 130-132 are completed 2. Must not be completed otherwise	

130. Number of members who, having met Condition A or Condition B in paragraph 11 of Schedule 28 Finance Act 2004 for the first time during the year, fall within each of the following bands in respect of the funds or assets held - £100,001 - £250,000		
X-path	SchemeEventReport/MembersWithAssetsMeetingFA2004Conditions/UpTo250KMemberCount	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	xsd:nonNegativeInteger
	Length	Min 1 character - Max 6 characters
Validation / Processing	**Pre-condition**	**Post-condition**
Range 0 - 999999	1. Mandatory if any of data items 128-129 or 131-132 are completed 2. Must not be completed otherwise	

131. Number of members who, having met Condition A or Condition B in paragraph 11 of Schedule 28 Finance Act 2004 for the first time during the year, fall within each of the following bands in respect of the funds or assets held - £250,001 - £500,000

X-path		SchemeEventReport/MembersWithAssetsMeetingFA2004Conditions/UpTo500KMemberCount
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	xsd:nonNegativeInteger
	Length	Min 1 character - Max 6 characters

Validation / Processing	Pre-condition	Post-condition
Range 0 - 999999	1. Mandatory if any of data items 128-130 or 132 are completed 2. Must not be completed otherwise	

132. Number of members who, having met Condition A or Condition B in paragraph 11 of Schedule 28 Finance Act 2004 for the first time during the year, fall within each of the following bands in respect of the funds or assets held - More than £500,000

X-path		SchemeEventReport/MembersWithAssetsMeetingFA2004Conditions/Over500KMemberCount
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	xsd:nonNegativeInteger
	Length	Min 1 characters - Max 6 characters

Validation / Processing	Pre-condition	Post-condition
Range 0 - 999999	1. Mandatory if any of data items 128-131 are completed 2. Must not be completed otherwise	

133. Withdrawn

4.3.8   Transfer Lump Sum Death Benefits

Did sums or assets in respect of at least one member of the pension scheme meet Condition A or Condition B in paragraph 25 of Schedule 28 Finance Act 2004 for the first time during the reporting year? If the answer is yes all data items 134-138 must be completed, these must not be completed otherwise.

If any one of data items 134-138 are completed then all must be completed and at least one must be greater than 0.

134. Number of members who, having met Condition A or Condition B in paragraph 25 of Schedule 28 Finance Act 2004 for the first time during the year, fall within each of the following bands in respect of the funds or assets held - £1 - £50,000		
X-path	SchemeEventReport/MembersWithAssetsMeetingFA2004ConditionsPara25/UpTo50KMemberCount	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	xsd:nonNegativeInteger
	Length	Min 1 character - Max 6 characters
Validation / Processing	**Pre-condition**	**Post-condition**
Range 0-999999	1. Mandatory if any of data items 135-138 are completed 2. Must not be completed otherwise	

135. Number of members who, having met Condition A or Condition B in paragraph 25 of Schedule 28 Finance Act 2004 for the first time during the year, fall within each of the following bands in respect of the funds or assets held - £50,0001 - £100,000		
X-path	SchemeEventReport/MembersWithAssetsMeetingFA2004ConditionsPara25/UpTo100KMemberCount	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	xsd:nonNegativeInteger
	Length	Min 1 character - Max 6 characters
Validation / Processing	**Pre-condition**	**Post-condition**
Range 0 - 999999	1. Mandatory if any of data items 134,136-138 are completed 2. Must not be completed otherwise	

136. Number of members who, having met Condition A or Condition B in paragraph 25 of Schedule 28 Finance Act 2004 for the first time during the year, fall within each of the following bands in respect of the funds or assets held- £100,001 - £250,000		
X-path	SchemeEventReport/MembersWithAssetsMeetingFA2004ConditionsPara25/UpTo250KMemberCount	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	xsd:nonNegativeInteger
	Length	Min 1 character - Max 6 characters
Validation / Processing	**Pre-condition**	**Post-condition**
Range 0 - 999999	1. Mandatory if any of data items 134-135 and 137-138 are completed 2. Must not be completed otherwise	

137.	Number of members who, having met Condition A or Condition B in paragraph 25 of Schedule 28 Finance Act 2004 for the first time during the year, fall within each of the following bands in respect of the funds or assets held - £250,001 - £500,000	
X-path	SchemeEventReport/MembersWithAssetsMeetingFA2004ConditionsPara25/UpTo500KMemberCount	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	xsd:nonNegativeInteger
	Length	Min 1 character - Max 6 characters
Validation / Processing	**Pre-condition**	**Post-condition**
Range 0 - 999999	1. Mandatory if any of data items 134-136 and 138 are completed 2. Must not be completed otherwise	

138.	Number of members who, having met Condition A or Condition B in paragraph 25 of Schedule 28 Finance Act 2004 for the first time during the year, fall within each of the following bands in respect of the funds or assets held - More than £500,000	
X-path	SchemeEventReport/MembersWithAssetsMeetingFA2004ConditionsPara25/Over500KMemberCount	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	xsd:nonNegativeInteger
	Length	Min 1 character - Max 6 characters
Validation / Processing	**Pre-condition**	**Post-condition**
Range 0 - 999999	1. Mandatory if any of data items 134-137 are completed 2. Must not be completed otherwise	

139.	Withdrawn

4.3.9   Benefits to Member Linked to Sponsoring Employer

Has the scheme provided benefits to a member who is under the normal minimum pension age and before the benefits were provided the member was either in the year which they were provided or any of the preceding six years;

- **In relation to the sponsoring employer, or an associated employer, a director or a person connected to a director**
- **Whether alone, or with others, the sponsoring employer, or**
- **A person connected to the sponsoring employer**

Member details data items 140-147 may occur multiple times

140. Title		
X-path	SchemeEventReport/EarlyBenefits/Member/Name/Ttl	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	TitleType
	Length	Min 1 character - Max 4 characters
Validation / Processing	**Pre-condition**	**Post-condition**

141. Forename(s)		
X-path	SchemeEventReport/EarlyBenefits/Member/Name/Fore	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1 forename - Max 2 forenames Min 1 character - Max 35 characters
Validation / Processing	**Pre-condition**	**Post-condition**
	1. Mandatory if data items 140, 142-147 are completed 2. Must not be completed otherwise	

142.	Surname		
X-path	SchemeEventReport/EarlyBenefits/Member/Name/Sur		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	PensionCore:NameStructure	
	Length	Min 1 character - Max 35 characters	
Validation / Processing		**Pre-condition**	**Post-condition**
		1. Mandatory if data items 140-141, 146-147 are completed 2. Must not be completed otherwise	

143.	Withdrawn

144.	Withdrawn

145.	Withdrawn

146.	Date of birth		
X-path	SchemeEventReport/EarlyBenefits/Member/DOB		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	xsd:date	
	Length	10 characters	
Validation / Processing		**Pre-condition**	**Post-condition**
1. CCYY-MM-DD 2. Cannot be a future date		1. Mandatory if: any of data items 140-142 are completed AND National Insurance Number (data item 147) is not completed 2. Must not be completed otherwise	

147.	National Insurance Number		
X-path	SchemeEventReport/EarlyBenefits/Member/NINO		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:NINOtype	
	Length	9 characters	
Validation / Processing		**Pre-condition**	**Post-condition**

| 1. Mandatory if:
any of data items 140-142 are completed
AND
the original submission date of the Event Report is on or after 06/04/2011 | 1. Mandatory if:
any of data items 140-142 are completed
AND
Date of Birth (data item 146) is not completed
2. Must not be completed otherwise | |

Benefit details - At least one occurrence of 148-151 must occur for each instance of Member details

148.	Reason the benefits were taken	
X-path	SchemeEventReport/EarlyBenefits/Member/Benefit/Reason	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:PSOstringType
	Length	N/A

Validation / Processing	**Pre-condition**	**Post-condition**
Must be one of the following • ill-health • protected	1. Mandatory if any of data items 140-147 are completed and data item 149 is absent. 2. Must not be completed otherwise	

149.	Other (brief description)	
X-path	SchemeEventReport/EarlyBenefits/Member/Benefit/Other	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:OtherDetailsType
	Length	Min 1 character - Max 150 characters

Validation / Processing	**Pre-condition**	**Post-condition**
	1. Mandatory if any of data items 140-147 are completed and data item 148 is absent 2. Must not be completed otherwise	

150.	Date when the Benefits were taken	
X-path	SchemeEventReport/EarlyBenefits/Member/Benefit/Date	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	SimpleDateType
	Length	10 characters

Validation / Processing	**Pre-condition**	**Post-condition**
1. CCYY-MM-DD 2. This date must fall within the tax year detailed at (data item 3) 'This report is for the year ended 5 April'	1. Mandatory if any of data items 140-149 are completed 2. Must not be completed otherwise	

3.	Cannot be a future date		

151.	**Amount of the Benefits**		
X-path	SchemeEventReport/EarlyBenefits/Member/Benefit/Amount		
Structure and format		XML	
	Mandatory / Optional	Optional	
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType	
	Length	Min 4 characters - Max 13 characters	

Validation / Processing	**Pre-condition**	**Post-condition**
Range from 1.00 - 9999999999.00	1. Mandatory if data items 140-150 are completed 2. Must not be completed otherwise	

152.	**Withdrawn**

4.3.10 Ill-Health Lump Sum to Member Linked to Sponsoring Employer

Has the scheme paid a member a serious ill-health lump sum and, before the payment was made, was the member either in the year in which they were provided, or any of the preceding six years,

- **In relation to the sponsoring employer, or an associated employer, a director or a person connected to a director**
- **Whether alone, or with others, the sponsoring employer, or**
- **A person connected to the sponsoring employer.**

Multiple occurrences of Member Details (data items 153-161), with multiple occurrences of payment details (data items 162-163) per member are allowed.

Member Details

153.	Title	
X-path	SchemeEventReport/IllHealthPayments/Member/Name/Ttl	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	TitleType
	Length	Min 1 character - Max 4 characters
Validation / Processing	**Pre-condition**	**Post-condition**

154.	Forename(s)	
X-path	SchemeEventReport/IllHealthPayments/Member/Name/Fore	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1 forename - Max 2 forenames Min 1 character - Max 35 characters
Validation / Processing	**Pre-condition**	**Post-condition**
	1. Mandatory if any of data items 153,155-161 are completed 2. Must not be completed otherwise	

155.	Forename(s) - Withdrawn

156.	Surname	
X-path	SchemeEventReport/IllHealthPayments/Member/Name/Sur	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1 character - Max 35 characters

Validation / Processing	**Pre-condition**	**Post-condition**
	1. Mandatory if any of data items 153-155, 160-161 are completed 2. Must not be completed otherwise	

157.	Withdrawn

158.	Withdrawn

159.	Withdrawn

160.	Date of birth	
X-path	SchemeEventReport/IllHealthPayments/Member/DOB	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	xsd:date
	Length	10 characters

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

1. CCYY-MM-DD
2. Cannot be a future date
	1. Mandatory if:
	    any of data items 153-156 are completed
	    AND
	    National Insurance Number (data item 161) is not completed
	2. Must not be completed otherwise	

161.	National Insurance Number	
X-path	SchemeEventReport/IllHealthPayments/Member/NINO	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	core:NINOtype
	Length	9 characters

Validation / Processing	**Pre-condition**	**Post-condition**
1. Mandatory if: any of data items 153-156 are completed AND the original submission date of the Event Report is on or after 06/04/2011	1. Mandatory if: any of data items 153-156 are completed AND Date of Birth (data item 160) is not completed 2. Must not be completed otherwise	

At least one set of payment details per member (Data items 154-161) must be present, multiple occurrences of payment details (data items 162-163) per member are allowed.

162.	Date of Payment	
X-path	SchemeEventReport/IllHealthPayments/Member/Payment/Date	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	SimpleDateType
	Length	10 characters

Validation / Processing	**Pre-condition**	**Post-condition**
1. CCYY-MM-DD 2. This date must fall within the tax year detailed at (data item 3) 'This report is for the year ended 5 April' 3. Cannot be a future date	1. Mandatory for each occurrence of member details data items 153-161 2. Must not be completed otherwise	

163.	Amount	
X-path	SchemeEventReport/IllHealthPayments/Member/Payment/Amount	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType
	Length	Min 4 characters - Max 13 characters

Validation / Processing	**Pre-condition**	**Post-condition**
Range from 1.00 - 9999999999.00	1. Mandatory for each occurrence of member details data items 153-161 2. Must not be completed otherwise	

164.   Withdrawn

4.3.11 Lump Sum Payment Exceeds Limits

Was there any pension commencement lump sum payments of more than 7.5% but less than 25% of the Standard Lifetime Allowance but more than 25% of a members pension rights paid, or a stand alone lump sum which is more than 7.5% of the Standard Lifetime Allowance?

Multiple occurrences of Member Details (elements 165-172), with multiple occurrences of payment (elements 173-175 per member are allowed.

Member Details

165. Title		
X-path	SchemeEventReport/LargeCommencementLumpSums/Member/Name/Ttl	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	TitleType
	Length	Min 1 character - Max 4 characters

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

166. Forename(s)		
X-path	SchemeEventReport/LargeCommencementLumpSums/Member/Name/Fore	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1 forename - Max 2 forenames Min 1 character - Max 35 characters

Validation / Processing	**Pre-condition**	**Post-condition**
	1. Mandatory if any of data items 165,167-172 are completed 2. Must not be completed otherwise	

167. Surname		
X-path	SchemeEventReport/LargeCommencementLumpSums/Member/Name/Sur	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1 character - Max 35 characters

Validation / Processing	**Pre-condition**	**Post-condition**
	1. Mandatory if any of data items 165-166, 171-172 are completed 2. Must not be completed otherwise	

168.   Withdrawn

169.   Withdrawn

170.   Withdrawn

171. Date of birth		
X-path		SchemeEventReport/LargeCommencementLumpSums/Member/DOB
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	xsd:date
	Length	10 characters

Validation / Processing	Pre-condition	Post-condition
1. CCYY-MM-DD 2. Cannot be a future date	1. Mandatory if: any of data items 165-167 are completed AND National Insurance Number (data item 172) is not completed 2. Must not be completed otherwise	

172. National Insurance Number		
X-path		SchemeEventReport/LargeCommencementLumpSums/Member/NINO
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	core:NINOtype
	Length	9 characters

Validation / Processing	Pre-condition	Post-condition
1. Mandatory if: any of data items 165-167 are completed AND the original submission date of the Event Report is on or after 06/04/2011	1. Mandatory if: any of data items 165-167 are completed AND Date of Birth (data item 171) is not completed 2. Must not be completed otherwise	

Multiple instances of Payment details 173-175 are allowed for each instance of member details (data items 165-172)

173.	Date of Payment			
X-path	SchemeEventReport/LargeCommencementLumpSums/Member/Payment/Date			
Structure and format		XML		
	Mandatory / Optional	Optional		
	Data Type	SimpleDateType		
	Length	10 characters		
Validation / Processing			**Pre-condition**	**Post-condition**
1. CCYY-MM-DD 2. This date must fall within the tax year detailed at (data item 3) 'This report is for the year ended 5 April' 3. Cannot be a future date			1. Mandatory for each instance of member details (data items 165-172)completed 2. Must not be completed otherwise	

174.	The amount crystallised			
X-path	SchemeEventReport/LargeCommencementLumpSums/Member/Payment/AmountCrystallised			
Structure and format		XML		
	Mandatory / Optional	Optional		
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType		
	Length	Min 4 characters - Max 13 characters		
Validation / Processing		**Pre-condition**		**Post-condition**
Range from 1.00 - 9999999999.00		1. Mandatory for each instance of member details (data items 165-172)completed 2. Must not be completed otherwise		

175.	Amount of lump sum			
X-path	SchemeEventReport/LargeCommencementLumpSums/Member/Payment/AmountLumpSum			
Structure and format		XML		
	Mandatory / Optional	Optional		
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType		
	Length	Min 4 characters - Max 13 characters		
Validation / Processing		**Pre-condition**		**Post-condition**
Range from 1.00 - 9999999999.00		1. Mandatory for each instance of member details (data items 165-172)completed 2. Must not be completed otherwise		

176.	Withdrawn

177.	Withdrawn

4.3.12 Lump Sum Payment to Member with Enhanced LA or Enhanced Protection

Did the scheme make a pension commencement lump sum payment or a stand alone lump sum to a member who relied on an enhanced lifetime allowance or enhanced protection?

Multiple occurrences of Member Details (elements 178-185), with multiple occurrences of payment details (elements 186-188) per member are allowed.

Member Details

178. Title		
X-path	SchemeEventReport/EnhancedProtectionLumpSums/Member/Name/Ttl	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	TitleType
	Length	Min 1 character - Max 4 characters
Validation / Processing	**Pre-condition**	**Post-condition**

179. Forename(s)		
X-path	SchemeEventReport/EnhancedProtectionLumpSums/Member/Name/Fore	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1 forename - Max 2 forenames Min 1 character - Max 35 characters
Validation / Processing	**Pre-condition**	**Post-condition**
	1. Mandatory if any of data items 178,180-185 are completed 2. Must not be completed otherwise	

180. Surname		
X-path	SchemeEventReport/EnhancedProtectionLumpSums/Member/Name/Sur	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1 character - Max 35 characters
Validation / Processing	**Pre-condition**	**Post-condition**
	1. Mandatory if any of data items 178,179, 184-185 are completed 2. Must not be completed otherwise	

181. Withdrawn

182. Withdrawn

183. Withdrawn

184. Date of birth		
X-path		SchemeEventReport/EnhancedProtectionLumpSums/Member/DOB
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	xsd:date
	Length	10 characters

Validation / Processing	Pre-condition	Post-condition

1. CCYY-MM-DD
2. Cannot be a future date
	1. Mandatory if:
	  any of data items 178-180 are completed
	  AND
	  National Insurance Number (data item 185) is not completed
	
	2. Must not be completed otherwise	

185. National Insurance Number		
X-path		SchemeEventReport/EnhancedProtectionLumpSums/Member/NINO
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	core:NINOtype
	Length	9 characters

Validation / Processing	Pre-condition	Post-condition

1. Mandatory if:
  any of data items 178-1 are completed
  AND
  the original submission date of the Event Report is on or after 06/04/2011
	1. Mandatory if:
	  any of data items 178-180 are completed
	  AND
	  Date of Birth (data item 184) is not completed
	
	2. Must not be completed otherwise	

Payment details

Multiple occurrences of payment details (elements 186-188) per member are allowed.

186. Date of Payment

X-path	SchemeEventReport/EnhancedProtectionLumpSums/Member/Payment/Date	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	SimpleDateType
	Length	10 characters

Validation / Processing	Pre-condition	Post-condition
1. CCYY-MM-DD 2. This date must fall within the tax year detailed at (data item 3) 'This report is for the year ended 5 April' 3. Cannot be a future date	1. Mandatory for each occurrence of member (data items 178-185) 2. Must not be completed otherwise	

187. Amount

X-path	SchemeEventReport/EnhancedProtectionLumpSums/Member/Payment/Amount	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	core:IRnonNegativeWholeUnitsMonetaryType
	Length	Min 4 characters - Max 13 characters

Validation / Processing	Pre-condition	Post-condition
Range from 1.00 - 9999999999.00	1. Mandatory for each occurrence of member details (data items 178-185) 2. Must not be completed otherwise	

188. Reference number issued by HMRC to the member

X-path	SchemeEventReport/EnhancedProtectionLumpSums/Member/Payment/Reference	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:PSOstringType
	Length	8 characters

Validation / Processing	Pre-condition	Post-condition
Format NNNNNNNA (7 numbers followed by 1 letter)	1. Mandatory for each occurrence of member details (data items 178-185) 2. Must not be completed otherwise	

Scheme has income from taxable property

188.1 The scheme is treated as having made a scheme chargeable payment - income from taxable property

X-path	SchemeEventReport/ProfitTaxableProperty	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:YesType

	Length	3 characters	
Validation / Processing		**Pre-condition**	**Post-condition**
Must be 'yes'			

Scheme has gains from taxable property

188.2	The scheme is treated as having made a scheme chargeable payment - gains from taxable proprerty	
X-path	SchemeEventReport/SoldDisposedTaxableProperty	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:YesType
	Length	3 characters
Validation / Processing	**Pre-condition**	**Post-condition**
Must be 'yes'		

Scheme is treated as having failed to make a minimum level of payment in respect of a scheme chargeable payment.

188.3	The scheme is treated as having made a scheme chargeable payment – failure to make a minimum level of payment	
X-path	SchemeEventReport/ASPFundLessThanMinimum	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:YesType
	Length	3 characters
Validation / Processing	**Pre-condition**	**Post-condition**
Must be 'yes'		

4.3.13 Declarations

Declaration

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

Data items 189 and 190 must be completed if data items 191 and 192 have not been completed

Data items 191 and 192 must be completed if data items 189 and 190 have not been completed

Scheme Administrator Declaration

I declare:

189. that to the best of my knowledge and belief, the information given in this report is correct and complete		
X-path	SchemeEventReport/Declaration/InformationCorrect	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:DeclarationsType
	Length	3 characters
Validation / Processing	**Pre-condition**	**Post-condition**
Must be 'yes'	1. Mandatory if data items 191-192 (Practitioner Declaration) are not completed 2. Must not be completed otherwise	

190. I understand that if I have made a false statement on this report, I may be liable to a penalty, and that false statements may also lead to prosecution.		
X-path	SchemeEventReport/Declaration/NoFalseStatements	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:DeclarationsType
	Length	3 characters
Validation / Processing	**Pre-condition**	**Post-condition**
Must be 'yes'	1. Mandatory if data items 191-192 (Practitioner Declaration) are not completed 2. Must not be completed otherwise	

Practitioner declaration

I declare that:

191. the content of this report has been approved by the Scheme Administrator named below		
X-path	SchemeEventReport/Declaration/ApprovedByAdministrator	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:DeclarationsType
	Length	3 characters

Validation / Processing	Pre-condition	Post-condition
Must be 'yes'	1. Mandatory if data items 189-190 (Scheme Administrator Declaration) are not completed 2. Must not be completed otherwise	

192.	The Scheme Administrator named below has authorised me to submit this report	
X-path	SchemeEventReport/Declaration/Authorised	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:DeclarationsType
	Length	3 characters

Validation / Processing	Pre-condition	Post-condition
Must be 'yes'	1. Mandatory if data items 189-190 (Scheme Administrator Declaration) are not completed 2. Must not be completed otherwise	

4.3.14   Scheme Administrator
Scheme Administrator Details

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

Individual Details

193.	Title	
X-path	SchemeEventReport/Declaration/Administrator/Individual/Ttl	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	TitleType
	Length	Min 1 character - Max 4 characters

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

194.	Forename(s)	
X-path	SchemeEventReport/Declaration/Administrator/Individual/Fore	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1 forename - Max 2 forenames Min 1 character - Max 35 characters

Validation / Processing	**Pre-condition**	**Post-condition**
	1. Mandatory if data item 196 is not completed 2. Must not be completed otherwise	

195.	Surname	
X-path	SchemeEventReport/Declaration/Administrator/Individual/Sur	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:NameStructure
	Length	Min 1 character - Max 35 characters

Validation / Processing	**Pre-condition**	**Post-condition**
	1. Mandatory if data item 196 is not completed 2. Must not be completed otherwise	

196.   Organisation Name

X-path	SchemeEventReport/Declaration/Administrator/Organisation		
Structure and format		XML	
	Mandatory/ Optional	Optional	
	Data Type	PensionCore:PSOstringType	
	Length	Min 1 character - Max 255 characters	
Validation / Processing		**Pre-condition**	**Post-condition**
		1. Mandatory if data items 194-195 are not completed 2. Must not be completed otherwise	

197.   Address

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

198.   UK Postcode

X-path	SchemeEventReport/Declaration/Administrator/Address/PostCode		
Structure and format		XML	
	Mandatory/ Optional	Optional	
	Data Type	PensionCore:AddressType	
	Length	Min 1 character - Max 8 characters	
Validation / Processing		**Pre-condition**	**Post-condition**

199.   Country

X-path	SchemeEventReport/Declaration/Administrator/Address/Country		
Structure and format		XML	
	Mandatory / Optional	Mandatory	
	Data Type	PensionCore:AdministratorAddressType	
	Length	N/A	
Validation / Processing		**Pre-condition**	**Post-condition**
Must be one of the following EEA or EU values:			

Austria Belgium Bulgaria Cyprus Czech Republic Denmark Estonia Finland France Germany Gibraltar Greece Hungary Iceland Italy Latvia	Liechtenstein Lithuania Luxembourg Malta Norway Poland Portugal Republic of Ireland Romania Slovakia Slovenia Spain Sweden The Netherlands United Kingdom	

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

201.	Scheme Administrator ID	
X-path	SchemeEventReport/Declaration/Administrator/ID	
Structure and format		XML
	Mandatory / Optional	Optional
	Data Type	PensionCore:AdministratorIDType
	Length	8 characters

Validation / Processing	**Pre-condition**	**Post-condition**
Must be 'A' followed by 7 numbers	The Administrator ID in the declaration must match the Administrator ID in the keys section of the Irenvelope if the submitter is an administrator.	

202.	e-mail	
X-path	SchemeEventReport/Declaration/Administrator/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**

203.	Withdrawn

APPENDICES

Appendix A: Document Control

Document Version History:

Version	Date	Comments
0.1	12/10/07	First Draft version for E submission and core validation
0.2	12/10/07	Removal of all reference to Transfer Lump sum benefit.
0.3	22/10/07	Change to wording of xpath for item 188.3
0.4	07/11/07	Rename xpath
1.0	28/11/07	SchemeEventReport/MembersWithAssetsMeetingFA2004ConditionsPara25 Baselined
1.1	21-01-2008	Defect ref. Data Item 3.
1.2	19/04/08	Complete the removal of Switzerland
1.3	28/04/08	Amendments following review
1.3A	09/12/2009	Section 5, Data item 1 (Version Number) validation updated. Issued to IMS to approve or amend the updates made and return as baselined.
1.4	22/12/09	Baselined for eDelivery. No changes from previous version apart from version history.
1.4A	28/09/10	Changes applied to sections 76-80.
1.4B	14/10/10	Sections 73-90 updated following initial walkthrough
1.4C	18/10/10	Issued for internal review
1.4D	21/10/10	Updated following internal review
1.4E	02/11/10	Updated following external review
1.5	05/11/10	Document approved
1.5A	07/12/10	Additional validation for item 66.
1.6	17/12/10	Baselined
1.7	12/08/11	The creation of a separate BVR document for the year ending 2013 means that this BVR is valid for the years 2008 to 2012. Data item 3 revised accordingly.
1.8	23/08/2011	Review comments applied
2.0	21/10/2011	Baselined

Related Documentation

Version	Schema Version	Form Name
0.1-0.2	\main\irbin\1	Registered Pension Scheme Event Report
1.1	\main\irbin\2	
2.0	4.1	