Self Assessment 2019/20 Non-Form Validation Rules

Introduction

This document outlines the rules that apply to Self Assessment XML messages that are not derived from the Tax Return itself.
This document has two sections one for each category of rules. These are:

- **Submission Rules** that relate to the structure required to submit the XML to HMRC and provide the information needed to make successful submissions for SA.

- **Online Validation Rules** that document the rules that fall outside of the Rules and Interface Management machine readable rules for SA.

Changes from 2018/19 (v1.0)

Section	Element	Change
GovTalkHeader	IRenvelope/@xmlns	Updated to reflect the 2019/20 Namespaces.

Submission Rules

GovTalkHeader

element:	**EnvelopeVersion**
path	/GovTalkMessage/EnvelopeVersion
cardinality	1..1
description	Must be set to **2.0**

element:	**Class**
path	/GovTalkMessage/Header/MessageDetails/Class
cardinality	1..1
description	The class used to determine the content of the submission.
documentation	Use the appropriate <Class> for Self Assessment as shown below: **Returns without Attachments** 1. Must be set to **HMRC-SA-SA100** for Individual Returns. 2. Must be set to **HMRC-SA-SA800** for Partnership Returns. 3. Must be set to **HMRC-SA-SA900** for Trust Returns. **Returns without Attachments -Test in Live** 1. Must be set to **HMRC-SA-SA100-TIL** for Individual 'Test in Live' Returns. 2. Must be set to **HMRC-SA-SA800-TIL** for Partnership 'Test in Live' Returns. 3. Must be set to **HMRC-SA-SA900-TIL** for Trust 'Test in Live' Returns. **Returns with Attachments** 1. Must be set to **HMRC-SA-SA100-ATT** for Individual Returns. 2. Must be set to **HMRC-SA-SA800-ATT** for Partnership Returns. 3. Must be set to **HMRC-SA-SA900-ATT** for Trust Returns.

	Returns with Attachments - Test in Live 1. Must be set to **HMRC-SA-SA100-ATT-TIL** for Individual 'Test in Live' Returns. 2. Must be set to **HMRC-SA-SA800-ATT-TIL** for Partnership 'Test in Live' Returns. 3. Must be set to **HMRC-SA-SA900-ATT-TIL** for Trust 'Test in Live' Returns.
example	**HMRC-SA-SA100**

element:	**GatewayTest**
path	/GovTalkMessage/Header/MessageDetails/GatewayTest
cardinality	0..1
documentation	Should be absent or set to **0** for submissions to the live service. Should be present and set to **1** for submissions to VSIPS. This applies for all messages including submit_poll and delete_request.

element:	**GatewayTimestamp**
path	/GovTalkMessage/Header/MessageDetails/GatewayTimestamp
cardinality	0..1
description	If present in the submit_request message the element should be sent empty.
documentation	HMRC recommend that this be absent in the submit_request xml.

element:	**SenderID**
path	/GovTalkMessage/Header/SenderDetails/IDAuthentication/SenderID
cardinality	1..1
documentation	SenderID supplied by SDS team for VSIPS testing. Live submissions must contain a genuine SenderID (also known as User ID).

element:	**Role**
path	/GovTalkMessage/Header/SenderDetails/IDAuthentication/Authentication/Role
cardinality	0..1
description	Role for the authentication.
documentation	If present should contain **principal.**
example	**principal**

element:	**Value**
path	/GovTalkMessage/Header/SenderDetails/IDAuthentication/Authentication/Value
cardinality	1..1
documentation	Value supplied by SDS team for VSIPS testing. Live submissions must contain a genuine password.

element/attribute:	**Key/@Type**
path	/GovTalkMessage/GovTalkDetails/Keys/Key/@Type
cardinality	1..1
description	Must be in the format: \<Keys> \<Key Type="UTR">NNNNNNNNNN\</Key> \</Keys> Live submissions must contain a genuine UTR. The UTR in GovTalkDetails must match the UTR in the IRheader.

element:	Organisation
path	/GovTalkMessage/GovTalkDetails/TargetDetails/Organisation
cardinality	0..1
description	The organisation or department to which the submission is being sent.
documentation	If present should be set to **HMRC.**
example	**HMRC**

element:	URI
path	/GovTalkMessage/GovTalkDetails/ChannelRouting/Channel/URI
cardinality	1..1
description	Should contain a 4-digit vendor ID.
example	0123

element:	Product
path	/GovTalkMessage/GovTalkDetails/ChannelRouting/Channel/Product
cardinality	1..1
description	Should contain the name of the software product being used for submission.

element:	Version
path	/GovTalkMessage/GovTalkDetails/ChannelRouting/Channel/Version
cardinality	1..1
description	Should show the version number of the software product being used for submission.
example	1.0

element/attribute:	IRenvelope/@xmlns
path	/IRenvelope/@xmlns
cardinality	1..1
description	These are the SA specific namespaces: • Individual - http://www.govtalk.gov.uk/taxation/SA/SA100/19-20/2 • Partnership - http://www.govtalk.gov.uk/taxation/SA/SA800/19-20/1 • Trust - http://www.govtalk.gov.uk/taxation/SA/SA900/19-20/1
example	http://www.govtalk.gov.uk/taxation/SA/SA100/19-20/2.
documentation	Note that the relevant namespace is only required within this element.

IRheader

element/attribute:	Key/@Type
path	/IRheader/Keys/Key/@Type
cardinality	1..1
description	Must be in the format: \<Keys> \<Key Type="UTR">NNNNNNNNNN\</Key> \</Keys> Live submissions must contain a genuine UTR. The UTR in GovTalkDetails must match the UTR in the IRheader.

element	PeriodEnd
path	/IRheader/PeriodEnd
cardinality	0..1
description	Please ensure that this element is set to the 5 April at the end of the year of assessment. For example, a 2019/20 return entry should be 2020-04-05

element/attribute:	Manifest
path	/IRheader/Manifest
cardinality	0..1
description	Not required for SA submissions.

element/attribute:	IRmark
path	/IRheader/IRmark/@Type
cardinality	0..1
description	Must contain @Type="**generic**"; Must contain a valid IRmark.
documentation	Mandatory for Individual, Partnership and Trust submissions.
error code: 2021	IRmark calculated by HMRC does not match the one supplied by the submitter.
error message	The supplied IRmark is incorrect.
Error returned in	TPVS and Live
error code: 2022	IRmark missing from return.
error message	IR Mark not found
Error returned in	TPVS and Live

element/attribute:	Sender
path	/IRheader/Sender
cardinality	1..1
description	Must include **Individual**, **Company**, **Agent**, **Bureau**, **Partnership**, **Trust**, **Employer**, **Government, Acting in Capacity** or **Other** to identify the type of submitter.
example	**Individual**
documentation	For SA submissions the most appropriate entries are **Agent, Individual**, **Partnership** and **Trust.**

Online Validation Rules

	Authentication failure
error code	5005
Location	/GovTalkMessage/GovTalkDetails/Keys/Key/@Type
Condition	The content of the <Keys> element found in the GovTalk header does not match the content of the <Keys> element in the Message body.
error message	Keys in the IR header must also exist in the GovTalk header with the same value.
Error returned in	TPVS and Live

	Maximum file attachment size exceeded
error code	5014
Location	…/AttachedFiles/Attachment
Condition	The maximum size (summed file size of ALL attachments) allowed is 5MB before encoding.
error message	Your submission has not been accepted. The total file size of the attachment(s) must not exceed the maximum size limit of 5MB un-encoded. Please check.
Error returned in	TPVS and Live

	Duplicated Return
error code	5015
Location	Not Specified
Condition	An attempt is made to make a duplicate original Return.
error message	A submission for the user and tax year has already been successfully made. If amendment(s) are required you will need to make an amended submission.
Error returned in	Live only

	One or more attachments has a virus.
error code	5016
Location	…/AttachedFiles/Attachment@Filename
Condition	The attachment with file name <Filename> contains a virus.
error message	Your submission has not been accepted. The attachment with file name <Filename> contains a virus. Please check.
Error returned in	TPVS and Live

	UTR not found on Known Facts
error code	5017
Location	Not Specified
Condition	An attempt to file has been received for a Taxpayer who does not exist on HMRC known facts.
error message	Failed to match Tax Reference. Please contact the Online Services Helpdesk.
Error returned in	Live only

	Validation Failure
error code	5030
Location	Not specified
Condition	There has been a fatal error during processing.
error message	An error has occurred during filing which has prevented successful processing.
Error returned in	TPVS and Live

element	Period End
error code	5050
Location	• IRenvelope/MTR/PeriodEnd • IRenvelope/Partnership/PeriodEnd • IRenvelope/Trust/PeriodEnd
Condition	Return can only be filed for either: a) The latest tax return year (see document title) or b) An earlier tax year still within the time limits for filing a return. 1. The time limit for filing an earlier year's return online is 4 years after the end of the year to which it relates e.g. 5/4/2020 is the last date for which a return for 2015/16 can be filed.
error message	The time limit for submitting a return online is 4 years after the end of the year to which it relates. Please check
Error returned in	Live only

Validation rules	
Error Code	5090
Path	• /MTR@AmendedReturn • /IRenvelope/SApartnership@AmendedReturn • /IRenvelope/SAtrust@AmendedReturn
Description:	Date of receipt of amendment must be less than 12 months following statutory due date
Transactional Message	You have indicated an amended submission but the amendment window has now closed for the year of assessment to which your submission relates.
Error returned in	TPVS and Live

	Amendment exceeds number allowed online.
error code	5091
Location	• IRenvelope/MTR@AmendedReturn • IRenvelope/SApartnership@AmendedReturn • IRenvelope/SAtrust@AmendedReturn
Condition	The amended return is not acceptable as it exceeds the number of amended returns that are allowed to be filed online, currently 9.
error message	This amended submission cannot be accepted because the maximum number of amended submissions allowed online have already been received.
Error returned in	Live only

Declaration	
Cardinality	1..1
Path	/IRenvelope/SAtrusts/TrustEstate/Declaration
Description	Choice between individual declaration and Agent declaration
Mnemonic/Box	[RIM-DECLARATION]

	Individual Declaration
base	YesType
Path	/TrustEstate/Declaration/IndividualDeclaration
Cardinality	1..1
Notes	This box confirms that the sender agrees the following statement for Trusts **The information I have given on this tax return is correct and complete to the best of my knowledge and belief**
Mnemonic	[RIM-DECLARATION-INDIVIDUAL]

	Agent Declaration
base	YesType
Path	/TrustEstate/Declaration/AgentDeclaration
Cardinality	1..1
Notes	This box confirms that the sender agrees the following statement for trusts. **I confirm that my client has received a copy of the information contained in this return and approved the information as being correct and complete to the best of their knowledge and belief.**
Mnemonic	[RIM-DECLARATION-AGENT]

	Authentication Failure
error code	5093
Location	Not Specified
Condition	The supplied user credentials failed validation for the requested service.
error message	Invalid Authentication Type
Error returned in	Live only

Online rules for Specification document

– Once visible in Specification document this section will be removed from the published document.

element/attribute:	IRmark
Note	IRmark required for SA individual, Partnership and Trust returns – See IRheader section and IRmark Technical Pack for details.

	AttachedFiles
Path	/MTR/AttachedFiles /SApartnership/AttachedFiles/ /SAtrusts/AttachedFiles/
Cardinality	0..1
ID	RIM-MTR-ATTACHED-FILES
Note	Attached files required for SA individual, Partnership and Trust returns

	Attachment
Base	SAattachment structure
Location	MTR/AttachedFiles/Attachment /IRenvelope/SApartnership/AttachedFiles/Attachment /IRenvelope/SAtrusts/AttachedFiles/Attachment
Cardinality	1..∞

Validation rules

Validation rule	
Error Code	6790
Path	The content of each file shall be appropriate to the file type specified for the attachment. Eg do not allow a word document that has been renamed as a PDF file. Note: Attachment file content must begin "JVBERi0x" after Base 64 encoding

Validation rule	
Error Code	6001
Path	/MTR /IRenvelope/SApartnership /Irenvelope/Satrusts
Description:	Submission must not contain any attachments if the message class indicates no attachments
Transactional Message	Submission must not contain any attachments if the message class indicates no attachments

Validation rule	
Error Code	6015
Path	/MTR /IRenvelope/SApartnerships /IRenvelope/SAtrusts
Description:	Submission must contain at least one attachment if the message class indicates attachments
Transactional Message	Submission must contain at least one attachment if the message class indicates attachments

Validation rule	
Error Code	6020
Path	/MTR/SA108
Description:	Submission must contain at least one attachment or an entry in the white space if Capital Gains Summary is present
Transactional Message	Submission must contain at least one attachment or an entry in the white space if Capital Gains Summary is present

Post Calculation Error codes

The following are the Post Calculation errors returned by the Self Assessment online service.

Validation rule	
Error Code	6492
Path	/MTR/SA110/SelfAssessment/TotalTaxEtcDue
Description:	Self calculation case. The total tax due in box [CAL1] does not agree with the calculated value.
Transactional Message	Self calculation case. The total tax due in box [CAL1] does not agree with the calculated value of £X.XX. The difference is £X.XX. Please check
Error Returned in	TPVS and Live

Validation rule	
Error Code	6594
Path	/MTR/SA110/SelfAssessment/TotalTaxEtcDue
Description:	Self calculation case. The total tax overpaid in box [CAL2] does not agree with the calculated value.
Transactional Message	Self calculation case. The total tax overpaid in box [CAL2] does not agree with the calculated value of £X.XX. The difference is £X.XX. Please check
Error Returned in	TPVS and Live

Validation rule	
Error Code	6120
Path	/MTR/SA110/SelfAssessment/StudentLoanRepaymentDue
Description:	The Student Loan Repayment due entered in box [CAL3] does not agree with the calculated value.
Transactional Message	The Student Loan Repayment due entered in box [CAL3] does not agree with the calculated value of £X.XX. The difference is £X.XX. Please check.
Error Returned in	TPVS and Live

Validation rule	
Error Code	6495
Path	/MTR/SA110/SelfAssessment/Class4NICsDue
Description:	The Class 4 NIC amount entered in box [CAL4] does not agree with the calculated value.
Transactional Message	The Class 4 NIC amount entered in box [CAL4] does not agree with the calculated value of £X.XX. The difference is £X.XX. Please check.
Error Returned in	TPVS and Live

Validation rule	
Error Code	6591
Path	/MTR/SA110/SelfAssessment/CapitalGainsTaxDue
Description:	The Capital Gains Tax Due amount entered in box [CAL5] does not agree with the calculated value.
Transactional Message	The Capital Gains Tax Due amount entered in box [CAL5] does not agree with the calculated value of £X.XX. The difference is £X.XX. Please check.
Error Returned in	TPVS and Live

Validation rule	
Error Code	6983
Path	/MTR/SA110/SelfAssessment/PensionChargesDue
Description:	The Pension Charges Due amount entered in box [CAL6] does not agree with the calculated value.
Transactional Message	The Pension Charges Due amount entered in box [CAL6] does not agree with the calculated value of £X.XX. The difference is £X.XX. Please check.
Error Returned in	TPVS and Live

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